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**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA**

**REPORT ON AUDIT
OF FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1995**

under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-21-96

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MANAGEMENT LETTER

To the Honorable Arnold J. Labat, President
and Members of the Council
St. John the Baptist Parish
LaPlace, Louisiana 70068

As part of the financial audit for the St. John the Baptist Parish Council for the fiscal year ending December 31, 1995, the St. John Consolidated Sewerage District No. 1B for the fiscal year ending December 31, 1995, and the financial audit for the St. John Gas and Water Distribution System for the fiscal year ending June 30, 1995, we performed a study and evaluation of the internal control system necessary to achieve an understanding of the accounting and financial reporting system of these entities. In this study and evaluation, we considered response to prior year "Audit Recommendations," study and evaluation of the internal control structure for the current fiscal year ended December 31, 1995, and other procedures relevant to financial reporting.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

- Cash
- Investments
- Revenue, Receivables, and Receipts - Governmental Funds
- Service Revenue and Receivables - Proprietary Fund Types
- Expenditures for Goods and Services and Accounts Payable
- Payroll and Related Liabilities
- Inventories
- Property, Equipment and Capital Expenditures
- Debt and Debt Service Expenditures
- Grant and Similar Programs
- Trust and Agency Funds
- Organizational Structure and Other Administrative Matters

For each of the above categories, the format included within this "management letter" includes reference to prior year audit recommendations and response to those recommendations, identified "Weaknesses in Internal Controls" for the fiscal year ending December 31, 1995, and finally "Current Year Audit Recommendations".

The recommendations within this management letter are intended to build upon and expand current efforts by the council to centralize operations and to properly segregate processing of financial transactions.

Cash

Prior Year Audit Recommendations:

During the audit of the St. John Gas and Water Distribution System, for the fiscal year ending June 30, 1994, we noted that bank reconciliations for three accounts did not reconcile to the general ledger account totals. We recommended that a timetable be established for completion and review of reconciliation of the Gas and Water cash accounts and that any differences of reconciled balances to general ledger account balance be reported on a timely basis to the Chief Financial Officer.

Management's Response to Prior Year Audit Recommendations:

The chief financial officer reviewed these situations with the appropriate employees. At fiscal year end, all bank reconciliations were completed in a timely manner.

Weaknesses in Internal Controls - Fiscal Year Ending December 31, 1995:

Although bank reconciliations were completed on a timely basis, additional documentation was required to substantiate deposits made to the wrong Gas & Water bank account. Also, one additional account of the St. John Council, did not reconcile to the general ledger account balance. We also noted that at fiscal year end, the St. John Council maintained sixty-five bank accounts with responsibility for completion and review of bank reconciliations assigned to numerous employees.

Current Year Audit Recommendations:

We recommend that the Council consider centralizing reconciliation and supervision of bank accounts, by first identifying those bank accounts that can be consolidated into a central depository account, and secondly, by reviewing the software and computer capabilities necessary to produce cash and investment lead schedules, and lead schedules that assist in the allocation of interest income to the various funds. Cash and investment lead schedules that show the proper allocation by fund would be a key component in completing bank reconciliations on a timely basis. (Also see recommendations related to review of the computer system and software, included as a section in the category below entitled *Organizational Structure and Other Administrative Matters*).

Management Response to Current Year Audit Recommendations:

We are currently reviewing the feasibility of combining cash accounts into several central depository accounts. If feasible, we will attempt to consolidate accounts to match the current assignment of responsibility and review for fund accounting.

Revenues, Receivables, and Receipts - Governmental Funds

Prior Year Audit Recommendations:

We noted in the prior fiscal year that numerous adjusting entries were required to reconcile interfund receivables and payables and operating transfers. The major problem was in reconciling the timing of transfer of checks between funds at month-end. In several cases, checks issued in one fund before fiscal year end were recorded only in the issuing fund. We recommended that an employee be assigned responsibility for monthly reconciliation of interfund receivables and payables, and operating transfers. This improvement is necessary to more accurately report financial data on a monthly basis.

Management's Response to Prior Year Audit Recommendations:

At fiscal year-end, management had made significant improvement in reconciling operating transfers and interfund receivables and payables.

Weaknesses in Internal Controls - Fiscal Year Ending December 31, 1995:

Although improvement was made in reconciling operating transfers and interfund receivables and payables, we noted that responsibility for financial reporting on a monthly basis was split primarily between three sections. With the decentralization of accounting services, the reconciliation of operating transfers and interfund receivables and payables, continues to be a concern.

Current Year Audit Recommendations:

Management should continue to review the reconciliation of operating transfers and interfund receivables and payables, and should attempt to centralize responsibility for reconciliation.

Management Response to Current Year Audit Recommendations:

As we review the possibility of centralizing reconciliation of cash accounts, we will also review options for centralizing responsibility for reconciliation of operating transfers and interfund receivables and payables.

Service Revenue and Receivables - Proprietary Fund Types

Prior Year Audit Recommendations:

Although progress was made in writing off uncollectible accounts in the utility billing system, the process was not finalized. Also, we noted that utility billing accounts receivable reconciliations were not completed on a monthly basis.

Management's Response to Prior Year Audit Recommendations:

Management complied to prior year recommendations. Uncollectible accounts were written off and accounts receivable were reconciled to the customer receivable printouts and the utility system "billing control" sheets.

Weaknesses in Internal Controls - Fiscal Year Ending December 31, 1995:

Although accounts receivable write-offs were current as of the June 30, 1995, fiscal year-end for the St. John Gas and Water Distribution System, it was noted that there was still a lag in write-off of uncollectible accounts receivable.

Current Year Audit Recommendations:

We recommend that management continue to monitor the write-off of uncollectible accounts, and to have the write-offs current for the fiscal year-end of June 30, 1996, for the Gas & Water System.

Management Response to Current Year Audit Recommendations:

We will continue to monitor the write-off of uncollectible accounts and to bring the write-offs current.

Expenditures for Goods and Services and Accounts Payable

Weaknesses in Internal Controls - Fiscal Year Ending December 31, 1995:

We noted in the "Compliance Letter", dated March 17, 1996, and included as a part of the audit report, that several funds incurred expenditures in excess of 5% of budgeted expenditures.

Current Year Audit Recommendations:

We recommend further centralization for approval of purchases. Consideration should be given to lowering the threshold for purchase amounts that require direct approval, and channeling purchase orders directly through the Chief Financial

Officer, or a designee of the Chief Financial Officer. (Also, see separate "Compliance Letter" dated May 17, 1996, for recommendations on improving budget compliance and reporting).

Management Response to Current Year Audit Recommendations:

Management will take the necessary steps to insure that purchases do not exceed budgeted expenditures.

Payroll and Related Expenditures

Prior Year Audit Recommendations:

We recommended that the payroll reconciliation procedure be expanded to include the review and reconciliation of interfund transfers and accruals.

Management's Response to Prior Year Audit Recommendations:

These recommendations were communicated to the responsible accounting employees and incorporated as standard accounting procedures for the parish.

Property, Equipment and Capital Expenditures

Prior Year Audit Recommendations:

Although management of the St. John Council obtained an appraisal of fixed assets for the fiscal year ending December 31, 1993, we noted that all current year records had not been input. We recommended that fixed asset records be input and that an inventory of all assets should be completed on no less than an annual basis.

Management's Response to Prior Year Audit Recommendations:

As of the fiscal year ending December 31, 1995, the St. John Council has complied with requirements to maintain a current listing of fixed assets.

Weaknesses in Internal Controls - Fiscal Year Ending December 31, 1995:

Management of the St. John Council should be commended for its efforts to improve financial reporting for fixed asset acquisitions. However, to continue the improvements, management must adopt standardized procedures for up-dating the fixed asset listing and inventory of assets.

Current Year Audit Recommendations:

We recommend that the fixed asset listing be up-dated on no less than a semi-annual basis and that an inventory of fixed assets be completed on no less than an annual basis.

Management's Response to Current Year Audit Recommendations:

We will continue to take the steps necessary to maintain a current fixed asset listing for the St. John Council, and will assign responsibility for annual inventory of fixed assets.

Organizational Structure and Other Administrative Matters

Consolidation of Fund Accounting and Reporting:

Weaknesses in Internal Controls - Fiscal Year Ending December 31, 1995:

As of the fiscal year ending December 31, 1995, financial records were maintained for sixty-one funds. Many of the funds are required by law to be accounted for in separate funds, and others are necessary to properly segregate revenues and expenditures for financial reporting. However, in many cases, funds can be consolidated to simplify financial reporting and for reviewing budget compliance.

Current Year Audit Recommendations:

We recommend that management of the St. John Council review the current fund accounting system to determine the funds that can be consolidated for financial reporting.

Management Response to Current Year Audit Recommendations:

We are reviewing the current fund structure with bond counsel and our auditor to determine which funds can be consolidated.

Review of Computer System and Controls:

Weaknesses in Internal Controls - Fiscal Year Ending December 31, 1995:

We noted that in numerous cases, responsibility for record-keeping is de-centralized. A large part of the fund accounting is maintained on separate single-user PCs; the rest of accounting is done on the IBM AS/400 minicomputer system. The accounting software employed in the "AS/400 world" is not compatible with that used in the "PC world" and vice versa. Additionally, most of the PCs are obsolete "286" class computers and are not connected to the IBM AS/400 System. If all accounting used the same software, it would greatly facilitate centralization of bank accounts and the reconciliation thereof; reconciliation of operating transfers and interfund receivables and payables; and centralization of responsibility and control over fund accounting.

Current Year Audit Recommendations:

The computing industry has made great advances in PC-based fund and utility accounting software and the connection of Local Area Networks (LANs) of PCs into minicomputer systems such as the AS/400 through the use of relatively inexpensive "network gateways". A study of both PC-based and AS/400-based accounting software should be made.

The study should address the areas of:

- ▶ suitability to the task for PC versus AS/400 based software
- ▶ cost of licensing for PC versus AS/400 based software
- ▶ required hardware investment to implement for PC versus AS/400 based software¹
- ▶ ongoing cost of software and hardware support for PC versus AS/400 systems

¹ This would include an assessment of the usability of currently-owned hardware in either of the alternative environments.

To the Honorable Arnold J. Labat
and Members of the Council
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Management Response to Current Year Audit Recommendations:

We realize that integration of the computer software and hardware could enhance the effectiveness of control over financial operations and the efficiency of our accounting and reporting effort. We also agree that an evaluation of our current technology environment in light of advances in the computing industry is an appropriate measure to take toward addressing these items.

We would like to commend management for their efforts in making necessary changes during this fiscal year and believe that their continued efforts in implementing our recommendations will aid in the overall operations of the St. John the Baptist Parish Council, the St. John the Baptist Parish Consolidated Sewerage District No. 1B, and the St. John the Baptist Parish Gas and Water Distribution System.

This report is intended for the information of management, the Louisiana Legislative Auditor, and cognizant Federal Agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



Bruce Harrell & Company, CPAs
A Professional Accounting Corporation

May 17, 1996

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA**

**Primary Government Financial Statements
As of and for the Year Ended December 31, 1995**

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**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA**

**Primary Government Financial Statements
As of and for the Year Ended December 31, 1995**

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**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA**

**Primary Government Financial Statements
As of and for the Year Ended December 31, 1995**

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Arnold J. Labat, President
and Members of the Council
St. John the Baptist Parish Council
LaPlace, Louisiana

We have audited the accompanying primary government financial statements of the St. John the Baptist Parish Council, Louisiana, as of December 31, 1995, and for the year then ended, as listed in the table of contents. These primary government financial statements are the responsibility of the St. John the Baptist Parish Council, Louisiana,'s management. Our responsibility is to express an opinion on these primary government financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128, require that we plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the primary government financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall component unit financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In our opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of the St. John the Baptist Parish Council, Louisiana, as of December 31, 1995, and the results of its operations and cash flows of its proprietary fund types for the year ended in conformity with general accepted accounting principles.

However, the primary government financial statements, because they do not include the financial data of component units of the St. John the Baptist Parish Council, Louisiana, do not purport to, and do not present fairly the financial position of the St. John the Baptist Parish Council, Louisiana, as of December 31, 1995, and the results of its operations and cash flows of its proprietary fund types for the year ended in conformity with generally accepted accounting principles.

BRUCE HARRELL & CO.
CERTIFIED PUBLIC ACCOUNTANTS
A Professional Accounting Corporation

To the Honorable Arnold J. Labat, President
and Members of the Council
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Our audit was conducted for the purpose of forming an opinion on the primary government financial statements taken as a whole. The combining and individual fund and account group financial statements, listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the primary government financial statements of the St. John the Baptist Parish Council, Louisiana. Such information, has been subjected to the auditing procedures applied in the audits of the primary government financial statements, and in our opinion, is fairly presented in all material respects in relation to the respective primary government financial statements taken as a whole.



Bruce Harrell & Company, CPAs
A Professional Accounting Corporation

May 17, 1996

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**INDEPENDENT AUDITOR'S REPORT ON SCHEDULE
OF FEDERAL FINANCIAL ASSISTANCE**

To the Honorable Arnold J. Labat, President
and Members of the Council
St. John the Baptist Parish Council
LaPlace, Louisiana

We have audited the primary government financial statements of the St. John the Baptist Parish Council, Louisiana, for the year ended December, 31, 1995, and have issued our report thereon dated May 17, 1996. These primary government financial statements are the responsibility of the St. John the Baptist Parish Council, Louisiana's, management. Our responsibility is to express an opinion on these primary government financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards, and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the primary government financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the primary government financial statements of the St. John the Baptist Parish Council, Louisiana, taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the primary government financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in our opinion, is fairly stated in all material respects in relation to the primary government financial statements taken as a whole.



Bruce Harrell & Company, CPAs
A Professional Accounting Corporation

May 17, 1996

**St. John the Baptist Parish Council
LaPlace, Louisiana**

**All Fund Types and Account Groups
Combined Balance Sheet
December 31, 1995**

	Governmental Fund Types			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
Assets and Other Debits				
Assets:				
Cash and Cash Equivalents	\$ 758	\$ 524,135	\$ 541,813	\$ 84,205
Investments	-	2,355,854	3,414,944	2,143,087
Receivables, Net	779,799	1,582,485	2,274,609	-
Interfund Receivables	31,515	709,226	-	188,000
Other Receivables	-	-	-	2,781
Inventory	-	-	-	-
Restricted Assets	-	-	-	-
Intergovernmental Receivables	143,577	261,007	-	-
Other Assets	-	-	-	-
Land, Buildings, and Equipment (net, where applicable, of accumulated depreciation)	-	-	-	-
Other Debits:				
Amount Available in Debt Service Funds	-	-	-	-
Amount to be Provided for Retirement of General Long-Term Obligations	-	-	-	-
Total Assets and Other Debits	\$ 955,649	\$ 5,432,707	\$ 6,231,366	\$ 2,418,073

The accompanying notes are an integral part of these statements.

Statement A

Proprietary Fund Types		Fiduciary	Account Groups		Total (Memorandum Only)
Enterprise Funds	Internal Service Funds	Agency Funds	General Fixed Assets	General Long-Term Obligations	
\$ 171,909	\$ 123,434	\$ 26,200	\$ -	\$ -	\$ 1,472,454
441,085	406,824	-	-	-	8,761,794
1,178,159	-	151,719	-	-	5,966,771
770,551	-	-	-	-	1,699,292
153,689	-	-	-	-	156,470
104,877	-	-	-	-	104,877
2,246,522	-	-	-	-	2,246,522
-	-	-	-	-	404,584
157,428	-	-	-	-	157,428
53,774,244	-	-	17,488,875	-	71,263,119
-	-	-	-	5,981,947	5,981,947
-	-	-	-	35,069,870	35,069,870
<u>\$ 58,998,464</u>	<u>\$ 530,258</u>	<u>\$ 177,919</u>	<u>\$ 17,488,875</u>	<u>\$ 41,051,817</u>	<u>\$ 133,285,128</u>

**St. John the Baptist Parish Council
LaPlace, Louisiana**

**All Fund Types and Account Groups
Combined Balance Sheet
December 31, 1995**

	Governmental Fund Types			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
Liabilities, Equity, and Other Credits				
Liabilities:				
Cash Overdraft	\$ 196,232	\$ -	\$ -	\$ -
Accounts, Salaries, and Other Payables	199,248	185,440	-	1,997
Contracts Payable	-	-	-	17,744
Payable From Restricted Assets	-	-	-	-
Interfund Payables	216,299	216,492	350,418	-
Intergovernmental Payables	-	30,404	-	-
Other Liabilities	-	32,192	-	-
Capital Leases Payable	-	-	-	-
Loans Payable	350,000	315,000	-	-
Bonds Payable	-	-	-	-
Total Liabilities	<u>961,779</u>	<u>779,528</u>	<u>350,418</u>	<u>19,741</u>
Equity and Other Credits:				
Contributed Capital	-	-	-	-
Investment in General Fixed Assets	-	-	-	-
Retained Earnings:				
Reserved	-	-	-	-
Unreserved	-	-	-	-
Fund Balances:				
Reserved	-	-	5,880,948	2,398,332
Unreserved	(6,130)	4,653,179	-	-
Total Equity and Other Credits	<u>(6,130)</u>	<u>4,653,179</u>	<u>5,880,948</u>	<u>2,398,332</u>
Total Liabilities, Equity, and Other Credits	<u>\$ 955,649</u>	<u>\$ 5,432,707</u>	<u>\$ 6,231,366</u>	<u>\$ 2,418,073</u>

(Concluded)

The accompanying notes are an integral part of these statements.

Statement A
(Continued)

Proprietary Fund Types		Fiduciary	Account Groups		Total
Enterprise Funds	Internal Service Funds	Agency Funds	General Fixed Assets	General Long-Term Obligations	(Memorandum Only)
\$ 226,826	\$ -	\$ -	\$ -	\$ -	\$ 423,058
584,885	-	195	-	-	971,765
-	-	-	-	-	17,744
1,057,026	-	-	-	-	1,057,026
811,397	-	177,724	-	-	1,772,330
1,343	-	-	-	-	31,747
101,633	-	-	-	-	133,825
-	-	-	-	612,560	612,560
28,171	-	-	-	20,100	713,271
5,513,000	-	-	-	40,419,157	45,932,157
<u>8,324,281</u>	<u>-</u>	<u>177,919</u>	<u>-</u>	<u>41,051,817</u>	<u>51,665,483</u>
43,954,384	-	-	-	-	43,954,384
-	-	-	17,488,875	-	17,488,875
1,379,424	530,258	-	-	-	1,909,682
5,340,375	-	-	-	-	5,340,375
-	-	-	-	-	8,279,280
-	-	-	-	-	4,647,049
<u>50,674,183</u>	<u>530,258</u>	<u>-</u>	<u>17,488,875</u>	<u>-</u>	<u>81,619,645</u>
<u>\$ 58,998,464</u>	<u>\$ 530,258</u>	<u>\$ 177,919</u>	<u>\$ 17,488,875</u>	<u>\$ 41,051,817</u>	<u>\$ 133,285,128</u>

**St. John the Baptist Parish Council
LaPlace, Louisiana**

Statement B

**Governmental Funds
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 1995**

	Governmental Fund Types				Total (Memorandum Only)
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	
Revenues					
Taxes:					
Ad Valorem	\$ 733,970	\$ 1,116,138	\$ 1,789,311	\$ -	\$ 3,639,419
Sales and Use	-	7,676,006	-	-	7,676,006
Other Taxes and Penalties	-	-	454,781	-	454,781
Licenses and Permits	611,196	-	-	-	611,196
Intergovernmental Revenues:					
Federal Grants	-	24,780	-	659,965	684,745
State Funds:					
Parish Transportation	-	466,348	-	-	466,348
State Revenue Sharing	62,697	43,218	-	-	105,915
Other	258,469	593,489	-	19,596	871,554
Fees, Charges and Commissions	176,875	324,534	-	-	501,409
Fines and Forfeitures	43,750	500,061	-	-	543,811
Use of Money and Property	40,844	333,301	297,464	94,490	766,099
Other Revenues	61,021	362,061	-	7,805	430,887
Total Revenues	<u>1,988,822</u>	<u>11,439,936</u>	<u>2,541,556</u>	<u>781,856</u>	<u>16,752,170</u>
Expenditures					
General Government:					
Legislative	171,540	-	-	-	171,540
Judicial	413,981	800,296	-	-	1,214,277
Executive	412,853	-	-	-	412,853
Elections	46,204	-	-	-	46,204
Finance and Administrative	-	12	40,640	-	40,652
Civil Service	21,708	-	-	-	21,708
Building and Plant	968,952	56,995	-	-	1,025,947
Planning and Zoning	226,395	-	-	-	226,395
Public Safety	234,924	1,056,093	-	-	1,291,017
Public Works	-	-	-	1,263,483	1,263,483
Health and Welfare	164,858	943,293	-	4,258	1,112,409
Economic Development	-	1,493,983	-	-	1,493,983
Transportation	-	3,208,912	-	-	3,208,912
Debt Service	-	305,311	6,014,225	-	6,319,536
Total Expenditures	<u>2,661,415</u>	<u>7,864,895</u>	<u>6,054,865</u>	<u>1,267,741</u>	<u>17,848,916</u>

The accompanying notes are an integral part of these statements.

**St. John the Baptist Parish Council
LaPlace, Louisiana**

Statement B
(Continued)

**Governmental Fund Types
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 1995**

	Governmental Fund Types				Total (Memorandum Only)
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	
Excess (Deficiency) of Revenues Over Expenditures	\$ (672,593)	\$ 3,575,041	\$ (3,513,309)	\$ (485,885)	\$ (1,096,746)
Other Financing Sources (Uses)					
Proceeds - Loans & Leases	-	875,546	-	-	875,546
Operating Transfers In	733,007	893,039	3,684,082	727,198	6,037,326
Operating Transfers Out	(369,511)	(5,742,247)	(470,178)	(5,068)	(6,587,004)
Total Other Financing Sources (Uses)	<u>363,496</u>	<u>(3,973,662)</u>	<u>3,213,904</u>	<u>722,130</u>	<u>325,868</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(309,097)	(398,621)	(299,405)	236,245	(770,878)
Fund Balances, 01/01/95	<u>302,967</u>	<u>5,051,800</u>	<u>6,180,353</u>	<u>2,162,087</u>	<u>13,697,207</u>
Fund Balances, 12/31/95	<u>\$ (6,130)</u>	<u>\$ 4,653,179</u>	<u>\$ 5,880,948</u>	<u>\$ 2,398,332</u>	<u>\$ 12,926,329</u>

(Concluded)

The accompanying notes are an integral part of these statements.

**St. John the Baptist Parish Council
LaPlace, Louisiana**

**Governmental Fund Types - General, Special Revenue, Debt Service, and Capital Projects Funds
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget (GAAP) Basis and Actual
For the Year Ended December 31, 1995**

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
Taxes:						
Ad Valorem	\$ 739,000	\$ 733,970	\$ (5,030)	\$ 1,115,000	\$ 1,116,138	\$ 1,138
Sales and Use	-	-	-	7,050,000	7,676,006	626,006
Other Taxes and Penalties	-	-	-	-	-	-
Licenses and Permits	627,177	611,196	(15,981)	-	-	-
Intergovernmental Revenues:						
Federal Grants	-	-	-	18,140	24,780	6,640
State Funds:						
Parish Transportation	-	-	-	465,000	466,348	1,348
State Revenue Sharing	63,000	62,697	(303)	44,331	43,218	(1,113)
Other	294,000	258,469	(35,531)	257,796	593,489	335,693
Fees, Charges and Commissions	174,500	176,875	2,375	509,000	324,534	(184,466)
Fines and Forfeitures	25,000	43,750	18,750	556,000	500,061	(55,939)
Use of Money and Property	33,000	40,844	7,844	241,009	333,301	92,292
Other Revenues	6,000	61,021	55,021	336,000	362,061	26,061
Total Revenues	1,961,677	1,988,822	27,145	10,592,276	11,439,936	847,660
Expenditures						
General Government:						
Legislative	183,500	171,540	11,960	-	-	-
Judicial	388,667	413,981	(25,314)	809,268	800,296	8,972
Executive	365,000	412,853	(47,853)	-	-	-
Elections	51,000	46,204	4,796	-	-	-
Finance and Administrative	-	-	-	12	12	-
Civil Service	25,000	21,708	3,292	-	-	-
Building and Plant	943,000	968,952	(25,952)	706,000	56,995	649,005
Planning and Zoning	245,492	226,395	19,097	-	-	-
Public Safety	229,100	234,924	(5,824)	1,203,540	1,056,093	147,447
Public Works	-	-	-	-	-	-
Health and Welfare	152,000	164,858	(12,858)	935,620	943,293	(7,673)
Economic Development	-	-	-	1,588,700	1,493,983	94,717
Transportation	-	-	-	2,848,713	3,208,912	(360,199)
Debt Service	-	-	-	584,469	305,311	279,158
Total Expenditures	2,582,759	2,661,415	(78,656)	8,676,322	7,864,895	811,427

The accompanying notes are an integral part of these statements.

Statement C

Debt Service Funds			Capital Projects Funds		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 1,852,000	\$ 1,789,311	\$ (62,689)	\$ -	\$ -	\$ -
-	-	-	-	-	-
454,000	454,781	781	-	-	-
-	-	-	-	-	-
-	-	-	659,926	659,965	39
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	19,600	19,596	(4)
-	-	-	-	-	-
-	-	-	-	-	-
266,850	297,464	30,614	67,371	94,490	27,119
-	-	-	7,800	7,805	5
<u>2,572,850</u>	<u>2,541,556</u>	<u>(31,294)</u>	<u>754,697</u>	<u>781,856</u>	<u>27,159</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
35,510	40,640	(5,130)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	2,300,172	1,263,483	1,036,689
-	-	-	4,250	4,258	(8)
-	-	-	-	-	-
-	-	-	-	-	-
<u>5,963,270</u>	<u>6,014,225</u>	<u>(50,955)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>5,998,780</u>	<u>6,054,865</u>	<u>(56,085)</u>	<u>2,304,422</u>	<u>1,267,741</u>	<u>1,036,681</u>

**St. John the Baptist Parish Council
LaPlace, Louisiana**

**Governmental Fund Types - General, Special Revenue, Debt Service, and Capital Projects Funds
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget (GAAP) Basis and Actual
For the Year Ended December 31, 1995**

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Excess (Deficiency) of Revenues Over Expenditures	\$ (621,082)	\$ (672,593)	\$ (51,511)	\$ 1,915,954	\$ 3,575,041	\$ 1,659,087
Other Financing Sources (Uses)						
Proceeds - Lease Purchase	-	-	-	800,000	875,546	75,546
Operating Transfers In	726,318	733,007	6,689	879,835	893,039	13,204
Operating Transfers Out	(338,868)	(369,511)	(30,643)	(4,690,040)	(5,742,247)	(1,052,207)
Total Other Financing Sources (Uses)	<u>387,450</u>	<u>363,496</u>	<u>(23,954)</u>	<u>(3,010,205)</u>	<u>(3,973,662)</u>	<u>(963,457)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(233,632)	(309,097)	(75,465)	(1,094,251)	(398,621)	695,630
Fund Balances, 01/01/95	<u>302,967</u>	<u>302,967</u>	<u>-</u>	<u>5,051,800</u>	<u>5,051,800</u>	<u>-</u>
Fund Balances, 12/31/95	<u>\$ 69,335</u>	<u>\$ (6,130)</u>	<u>\$ (75,465)</u>	<u>\$ 3,957,549</u>	<u>\$ 4,653,179</u>	<u>\$ 695,630</u>

(Concluded)

The accompanying notes are an integral part of these statements.

Statement C
(Continued)

Debt Service Funds			Capital Projects Funds		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ (3,425,930)	\$ (3,513,309)	\$ (87,379)	\$ (1,549,725)	\$ (485,885)	\$ 1,063,840
-	-	-	-	-	-
3,657,887	3,684,082	26,195	727,200	727,198	(2)
(458,700)	(470,178)	(11,478)	(5,040)	(5,068)	(28)
<u>3,199,187</u>	<u>3,213,904</u>	<u>14,717</u>	<u>722,160</u>	<u>722,130</u>	<u>(30)</u>
(226,743)	(299,405)	(72,662)	(827,565)	236,245	1,063,810
<u>6,180,353</u>	<u>6,180,353</u>	<u>-</u>	<u>2,162,087</u>	<u>2,162,087</u>	<u>-</u>
<u>\$ 5,953,610</u>	<u>\$ 5,880,948</u>	<u>\$ (72,662)</u>	<u>\$ 1,334,522</u>	<u>\$ 2,398,332</u>	<u>\$ 1,063,810</u>

**St. John the Baptist Parish Council
LaPlace, Louisiana**

Statement D

**Proprietary Funds
Combined Statement of Revenues, Expenses, and Changes in Retained Earnings
For the Year Ended December 31, 1995**

	Proprietary Fund Types		Total
	Enterprise Funds	Internal Service Funds	
Operating Revenues			
Sales	\$ 6,099,053	\$ -	\$ 6,099,053
Taxes	66,047	-	66,047
Other Fees, Charges and Commissions	1,942,440	-	1,942,440
Other Income	270,814	25,026	295,840
Total Operating Revenues	<u>8,378,354</u>	<u>25,026</u>	<u>8,403,380</u>
Operating Expenses			
Gas and Water Distribution	4,368,829	-	4,368,829
Sewer Collection	4,016,582	-	4,016,582
Solid Waste	1,427,298	-	1,427,298
Mosquito Abatement	296,430	-	296,430
Insurance	-	128,903	128,903
Total Operating Expenses	<u>10,109,139</u>	<u>128,903</u>	<u>10,238,042</u>
Net Operating Income (Loss)	<u>(1,730,785)</u>	<u>(103,877)</u>	<u>(1,834,662)</u>
Nonoperating Income (Expenses)			
Interest Income	152,796	19,326	172,122
Interest Expense	(362,813)	-	(362,813)
Amortization of Bond Discount	(18,535)	-	(18,535)
Operating Transfers In	463,144	252,311	715,455
Operating Transfers Out	(91,770)	-	(91,770)
Total Nonoperating Income (Expenses)	<u>142,822</u>	<u>271,637</u>	<u>414,459</u>
Net Income (Loss)	(1,587,963)	167,760	(1,420,203)
Prior Period Adjustment	71,551	-	71,551
Amortization of Contributed Capital	1,462,511	-	1,462,511
Decrease (Increase) in Reserved Retained Earnings	(25,397)	-	(25,397)
Retained Earnings, 01/01/95	5,419,673	362,498	5,782,171
Retained Earnings, 12/31/95	<u>\$ 5,340,375</u>	<u>\$ 530,258</u>	<u>\$ 5,870,633</u>

The accompanying notes are an integral part of these statements.

**St. John the Baptist Parish Council
LaPlace, Louisiana**

Statement E

**Proprietary Funds
Combined Statement of Cash Flows
For the Year Ended December 31, 1995**

	Proprietary Fund Types		Total
	Enterprise Funds	Internal Service Funds	
Cash Flows From Operating Activities			
Operating Income (Loss)	\$ (1,730,785)	\$ (103,877)	\$ (1,834,662)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation	1,915,782	-	1,915,782
Changes in Assets and Liabilities:			
Current Assets, Net	200,481	-	200,481
Current Liabilities, Net	235,413	-	235,413
Net Cash Provided (Used) by Operating Activities	<u>620,891</u>	<u>(103,877)</u>	<u>517,014</u>
Cash Flows From Noncapital Financing Activities			
Operating Transfers, Net	371,374	252,311	623,685
Net Cash Provided (Used) by Noncapital Financing Activities	<u>371,374</u>	<u>252,311</u>	<u>623,685</u>
Cash Flows From Capital and Related Financing Activities			
Acquisition of Capital Assets	(775,663)	-	(775,663)
Increase in Contributed Capital	542,392	-	542,392
Principal Repayments	(303,410)	-	(303,410)
Interest Repayments	(362,813)	-	(362,813)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(899,494)</u>	<u>-</u>	<u>(899,494)</u>
Cash Flows From Investing Activities			
Interest Income	152,796	19,326	172,122
Sale (Purchase) of Investments	(548,417)	(143,656)	(692,073)
Net Cash Provided (Used) by Investing Activities	<u>(395,621)</u>	<u>(124,330)</u>	<u>(519,951)</u>
Net Increase (Decrease) in Cash	(302,850)	24,104	(278,746)
Cash and Cash Equivalents, 01/01/95	734,705	99,330	834,035
Cash and Cash Equivalents, 12/31/95	<u>\$ 431,855</u>	<u>\$ 123,434</u>	<u>\$ 555,289</u>

The accompanying notes are an integral part of these statements.

ST. JOHN THE BAPTIST PARISH COUNCIL
LaPlace, Louisiana

Notes to the Financial Statements
(Continued)

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the council.
- 2. Organizations for which the council does not appoint a voting majority but are fiscally dependent on the council.
- 3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the council has determined that the following component units are part of the reporting entity:

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Council on Aging	June 30	2
Citizens Action Agency	June 30	1.a.b.
Library	June 30	1.a.b.
Public Housing Authority	September 30	1.a.
Assessors	December 31	2
Clerk of Court	June 30	2
District Attorney	June 30	2
Sheriff	June 30	2
Indigent Defender	June 30	2
Judicial Expense Fund	June 30	2

The council has chosen to issue financial statements of the primary government (council) only; therefore, none of the previously listed component units are included in the accompanying financial statements.

These primary government (council) financial statements include all funds, account groups, and organizations for which the council maintains the accounting records. The organizations for which the council maintains the accounting records are considered part of the primary government (council) and include: the St. John the Baptist Judicial District Criminal Court Fund.

GASB Statement 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (council) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended

ST. JOHN THE BAPTIST PARISH COUNCIL
LaPlace, Louisiana

Notes to the Financial Statements
(Continued)

to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government.

Considered in the determination of component units of the reporting entity was the St. John the Baptist Parish School Board. It was determined that this governmental entity is not a component unit of the St. John the Baptist Parish Council reporting entity because it has separately elected governing bodies, is legally separate, and is fiscally independent of the St. John the Baptist Parish Council.

B. FUND ACCOUNTING

The council uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the council are classified into three categories: governmental, proprietary, and fiduciary. In turn, each category is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

Governmental Funds

Governmental funds are used to account for all or most of the council's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds include:

1. General Fund -- the general operating fund of the council and accounts for all financial resources, except those required to be accounted for in other funds.
2. Special Revenue Funds -- account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. In addition, the General Fund of each component unit is reported as a special revenue fund.
3. Debt Service Funds -- account for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term obligations account group.
4. Capital Projects Funds -- account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

ST. JOHN THE BAPTIST PARISH COUNCIL
LaPlace, Louisiana

Notes to the Financial Statements
(Continued)

Proprietary Funds

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Proprietary funds differ from governmental funds in that their focus is on income measurement, which, together with the maintenance of equity, is an important financial indicator. Proprietary funds include:

1. Enterprise Funds -- account for operations (a) where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) where the governing body has decided that determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.
2. Internal Service Funds -- account for the financing of goods or services provided by one department to other departments or governments on a cost-reimbursement basis.

Fiduciary Funds

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the parish council. Fiduciary funds include:

1. Agency Funds -- account for assets that the parish council holds on behalf of others as their agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds, expendable trust funds, and agency funds. The governmental funds and expendable trust funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year and delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

ST. JOHN THE BAPTIST PARISH COUNCIL
LaPlace, Louisiana

Notes to the Financial Statements
(Continued)

Sales taxes are recognized when received by the Council's collection agent, the St. John the Baptist Parish School Board. Federal and state grants are recorded when the parish is entitled to receive the funds. Interest income on time deposits and investments is recorded as it is earned. Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for (1) accumulated sick leave, which is recognized when paid and, (2) the principal and interest on general long-term debt, which are not recognized until due.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid and proceeds from the sale of bonds are accounted for as other financing sources (uses) and are recorded at the time of the transfer or when proceeds from bond sales are received.

All proprietary funds are accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance. With this measurement focus all assets and all liabilities associated with the operation of these funds are included on the balance sheet. The proprietary funds use the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized at the time liabilities are incurred.

D. BUDGET PRACTICES

The council follows the following procedures in establishing the budget:

1. The finance department prepares a proposed budget and the parish president presents it to the parish council. This is done no later than sixty days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted through passage of an ordinance prior to the commencement of the fiscal year for which the budget is being adopted.

ST. JOHN THE BAPTIST PARISH COUNCIL
LaPlace, Louisiana

Notes to the Financial Statements
(Continued)

5. Budgetary amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require approval of the parish council.
6. All budgetary appropriations lapse at the end of the year.
7. The council does not use an encumbrance accounting system. The budgets are prepared and reported on the same basis of accounting as the financial statements. The General Fund and Special Revenue Funds are the only funds for which budgets are formally adopted by the council. The debt service and other funds are administratively budgeted for management only.
8. The parish president has administrative authority to make budget changes within certain guidelines in each department, and other budget changes are made by the parish council after considering recommendations of the parish president. Amendments to the original budgets were approved and are reflected on the budget comparison statements.

E. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the council may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the council may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

F. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

G. ADVANCES TO OTHER FUNDS

Noncurrent portions of long-term interfund loan receivables are reported as advances and are offset equally by a fund balance reserve account, which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation.

ST. JOHN THE BAPTIST PARISH COUNCIL
LaPlace, Louisiana

Notes to the Financial Statements
(Continued)

H. INVENTORIES

Inventories in the proprietary funds consist of materials and supplies and are recorded as an expense when consumed. Inventories are valued at the lower of cost (first-in, first-out) or market.

I. PREPAID ITEMS

The council uses prepaid items for its enterprise funds only.

J. RESTRICTED ASSETS

Certain proceeds of enterprise fund revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants.

K. FIXED ASSETS

Fixed assets of governmental funds are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructures are not capitalized. Interest costs incurred during construction are capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost.

Fixed assets used in the proprietary fund operations are included on the balance sheet of the funds net of accumulated depreciation. Depreciation of all exhaustible fixed assets used by proprietary fund operations is charged as an expense against operations. Depreciation is computed using the straight-line method over the useful lives of the assets.

L. COMPENSATED ABSENCES

The council has the following policy relating to vacation and sick leave:

Employees earn from 5 to 20 days of vacation leave each year, depending on their length of service. Vacation leave must be taken in the year earned and cannot be accumulated. Also, employees earn 6 to 18 days of sick leave per year which can be accumulated and is paid only upon retirement. The accumulation of sick leave is nominal at December 31, 1995, therefore, a liability for compensated absences due employees has not been included in the combined financial statements.

The cost of current privileges, computed in accordance with GASB Codification Section C60, is recognized as a current-year expenditure in the governmental funds when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group. Leave privileges associated with employees of the proprietary funds are recorded as a fund liability and operating expenses.

ST. JOHN THE BAPTIST PARISH COUNCIL
LaPlace, Louisiana

Notes to the Financial Statements
(Continued)

M. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due. Long-term obligations expected to be financed from proprietary fund operations are accounted for in those funds.

N. FUND EQUITY

Contributed Capital

Contributed capital is recorded in proprietary funds that have received capital grants or contributions from developers, customers, or other funds when such resources are restricted for the acquisition or construction of capital assets. Contributed capital is amortized based on the depreciation recognized on that portion of the assets acquired or constructed from such resources.

Reserves

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

O. INTERFUND TRANSACTIONS

Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

P. SALES TAXES

Sales taxes are collected by the St. John the Baptist Parish School Board for a fee equal to 50% of actual collection expenditures.

ST. JOHN THE BAPTIST PARISH COUNCIL
LaPlace, Louisiana

Notes to the Financial Statements
(Continued)

Q. TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. FUND DEFICITS

The following individual funds have fund deficits in unreserved fund balance or retained earnings at December 31, 1995:

Fund	Deficit Amount
General Fund	\$ 6,130
Road & Bridge	38,120
Criminal Court	1,339
Parish Transportation	96,576
St. John/St. Charles Chief System	30
Recreation	31,178
Total	\$ 173,373

3. EXPENDITURES/EXPENSES - ACTUAL AND BUDGET

The following individual funds have actual expenditures/expenses over budgeted expenditures/expenses, by 5% or more for the year ended December 31, 1995:

Fund	Budget	Actual	Unfavorable Variance
Road & Bridge	\$ 1,619,913	\$ 1,859,740	\$ 239,827
Parish Transportation	512,000	685,171	173,171
Juvenile Detention Center	171,200	209,970	38,770
Coroner's Fund	75,500	81,025	5,525
Communication District	93,000	108,834	15,834
ARC Maintenance	72,805	84,080	11,275
Recreation	284,110	299,314	15,204
Total	\$ 2,828,528	\$ 3,328,134	\$ 499,606

ST. JOHN THE BAPTIST PARISH COUNCIL
LaPlace, Louisiana

Notes to the Financial Statements
(Continued)

4. LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes for the year:

<u>Parishwide Taxes:</u>	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parishwide	4.25	4.25	Permanent
Road Lighting	5.00	5.00	12/31/97
Library	10.00	10.00	12/31/01
Courthouse and Jail	1.00	1.00	12/31/95
Parish Health	1.07	1.07	12/31/98
Mosquito Abatement District	0.50	.50	12/31/98
Fire Protection District No. 2	1.25	1.25	12/31/98
Juvenile Detention Center	1.00	1.00	12/31/08
General Obligation Bonds	13.50	13.50	12/31/04
G. O. Series 1993	0.50	.50	12/31/08
ARC Maintenance	0.50	.50	12/31/08
Senior Citizens Center	1.00	1.00	12/31/08

5. CASH AND CASH EQUIVALENTS

At December 31, 1995, the council has cash and cash equivalents (book balances) totaling \$1,732,400.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 1995, the council has \$2,392,429 in deposits (collected bank balances). These deposits are secured from risk by \$200,000 of federal deposit insurance and \$2,192,429 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the council that the fiscal agent has failed to pay deposited funds upon demand.

ST. JOHN THE BAPTIST PARISH COUNCIL
LaPlace, Louisiana

Notes to the Financial Statements
(Continued)

6. INVESTMENTS

At December 31, 1995, the council held investments totaling \$10,748,370. The investments are in the name of the council and are held at the council office. Because the investments are in the name of the council and are held by the council or its agent, the investments are considered insured and registered, Category 1, in applying the credit risk of GASB Codification Section I50.164.

7. RECEIVABLES

The following is a summary of Receivables at December 31, 1995:

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Proprietary Funds	Agency Funds	Total
Taxes:							
Ad Valorem	\$779,285	\$1,089,989	\$1,746,549	\$ -	\$ 64,486	\$ -	\$ 3,680,309
Sales & Use	-	424,281	-	-	-	151,719	576,000
Other	514	-	-	-	-	-	514
Special Assessment:							
Current	-	-	428,639	-	-	-	428,639
Delinquent	-	-	99,421	-	-	-	99,421
Deferred	-	-	-	-	-	-	-
Intergovernmental:							
Federal	-	-	-	-	-	-	-
State	114,631	157,258	-	-	-	-	271,889
Local	28,946	103,749	-	-	-	-	132,695
Accounts	-	68,215	-	-	1,178,159	-	1,246,374
Other	-	-	-	2,781	89,203	-	91,984
Total	<u>\$923,376</u>	<u>\$1,843,492</u>	<u>\$2,274,609</u>	<u>\$2,781</u>	<u>\$ 1,331,848</u>	<u>\$151,719</u>	<u>\$ 6,527,825</u>

8. Fixed Assets

The changes in General Fixed Assets follow:

	Balance January 1, 1995	Additions	Deletions	Balance December 31, 1995
Land & Building	\$ 8,794,413	\$ 1,674,828	\$ -	\$ 10,469,241
Equipment & Furniture	6,839,001	180,633	-	7,019,634
Total	<u>\$ 15,633,414</u>	<u>\$ 1,855,461</u>	<u>\$ -</u>	<u>\$ 17,488,875</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LaPlace, Louisiana

Notes to the Financial Statements
(Continued)

A summary of Property, Plant and Equipment follows:

	Enterprise Funds
Land	\$ 101,883
Buildings	346,758
Systems	73,165,827
Equipment	1,488,487
Construction in Progress	658,183
Sub-total	75,761,138
Less: Accumulated Depreciation	21,986,894
Total	\$53,774,244

9. PENSION PLAN

Plan Description. Substantially all employees of the St. John the Baptist Parish Council are members of the Parochial Employees Retirement System of Louisiana (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the council are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980, plus 3 per cent of final-average salary for each year of service credited after the revision date. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employee's Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

ST. JOHN THE BAPTIST PARISH COUNCIL
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Notes to the Financial Statements
(Continued)

Funding Policy. Under Plan A, Members are required by statute to contribute 9.5 percent of their annual covered salary and the St. John the Baptist Parish Council is required to contribute at an actuarially determined rate. The current rate is 8.0 percent of annual covered payroll. Contributions to the System also include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish (except Orleans and East Baton Rouge Parishes). These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the St. John the Baptist Parish Council are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year. The St. John the Baptist Parish Council's contributions to the System under Plan A for the year ending December 31, 1995 was \$266,526, which is equal to the required contribution for the year.

10. OTHER POST-EMPLOYMENT BENEFITS

The St. John the Baptist Parish Council provides certain continuing health care and life insurance benefits for its employees. Substantially all of the council's employees become eligible for these benefits if they reach normal retirement age while working for the council. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the council. Benefits for active employees are paid in full by the council. The council recognizes the cost of providing these benefits as an expenditure when paid during the year, which was \$21,313 for active and retired employees for 1995.

11. ACCOUNTS, SALARIES AND OTHER PAYABLES

The Payables of \$ 971,765 at December 31, 1995, are as follows:

Class of Payable	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Fund	Agency Fund	Total
Salaries	\$ 11,610	\$ 27,642	\$ -	\$ 14,115	\$ -	\$ 53,367
Withholdings	50,496	40,586	-	130,740	-	221,822
Accounts	137,142	117,212	1,997	440,030	195	696,576
Total	<u>\$199,248</u>	<u>\$185,440</u>	<u>\$ 1,997</u>	<u>\$ 584,885</u>	<u>\$ 195</u>	<u>\$ 971,765</u>

12. COMPENSATED ABSENCES

At December 31, 1995, the Council employees have no accumulated or vested employee leave benefits.

ST. JOHN THE BAPTIST PARISH COUNCIL
LaPlace, Louisiana

Notes to the Financial Statements
(Continued)

13. LEASES

The Council records items under Capital Leases as Assets and Obligations in the accompanying financial statements. The following is an analysis of Capital Leases at December 31, 1995:

Type	Recorded Amount
Equipment	\$ 975,397
Total	\$ 975,397

The following is a schedule of future Minimum Lease Payments under Capital Leases and the Present Value of the Net Minimum Lease Payments as of December 31, 1995:

Fiscal Year:	Equipment
1996	\$ 229,202
1997	228,417
1998	183,368
1999	24,350
2000	11,550
2001	1,400
Total Minimum Lease Payments	678,287
Less: Amounts Representing Interest	612,560
Present Value of Net Minimum Lease Payments	\$ 65,727

14. LOANS PAYABLE

At December 31, 1995, the Council had borrowed \$ 665,000 to finance current operations of the General Fund, the Road and Bridges Special Revenue Fund, and the Senior Citizens Tax Account Special Revenue Fund. These bank loans are short-term notes secured by the pledge of revenues. All loans were repaid in early 1996.

ST. JOHN THE BAPTIST PARISH COUNCIL
LaPlace, Louisiana

Notes to the Financial Statements
(Continued)

15. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions for the year ended December 31, 1995:

	<u>Bonded Debt</u>	<u>Certificate of Indebtedness</u>	<u>Lease Purchase Agreements</u>	<u>Promissory Notes</u>	<u>Total</u>
Long-Term Obligations Payable at January 1, 1995	\$40,629,000	\$ 2,027,252	\$ 790,771	\$ 25,000	\$ 43,472,023
Additions	800,000	-	77,371	-	877,371
Deductions	(2,273,000)	(764,095)	(255,582)	(4,900)	(3,297,577)
Long-Term Obligations Payable at December 31, 1995	<u>\$39,156,000</u>	<u>\$ 1,263,157</u>	<u>\$ 612,560</u>	<u>\$ 20,100</u>	<u>\$ 41,051,817</u>

General Obligation Bonds, Revenue Bonds, Certificates of Indebtedness, et cetera, are comprised of the following individual issues:

General Long-term Debt is comprised of the following:

Public Improvement Bonds

\$ 272,000 issue of 1974, Public Improvement Bonds - Series A, due in annual installments of \$4,000 to \$22,000 through March 1, 1999; interest at 5.00% to 6.00%. Debt retirement payments are made from the Public Improvement Bonds A and B Debt Service Fund.	\$ 80,000
\$ 236,000 issue of 1974, Public Improvement Bonds -Series B, due in annual installments of \$3,000 to \$21,000 through March 1, 1999; interest at 5.00% to 6.00%. Debt retirement payments are made from the Public Improvement Bonds A and B Debt Service Fund.	76,000
\$ 667,000 issue of 1972, Fire Protection District No. 2, due in annual installments of \$7,000 to \$45,000 through December 1, 1997; interest at 4.00% to 5.20%. Debt retirement payments are made from the Fire Protection District No. 2 Debt Service Fund.	125,000
\$ 3,339,000 issue of 1976, Water Improvement Project Bonds, due in annual installments of \$44,000 to \$160,000 through August 1, 2001; interest at 5.50% to 6.50%. Debt retirement payments are made from the Public Improvement Bonds Water Project Debt Service Fund.	1,405,000

ST. JOHN THE BAPTIST PARISH COUNCIL
LaPlace, Louisiana

Notes to the Financial Statements
(Continued)

<p>\$ 800,000 issue of 1978, Public Improvement Bonds - East Bank Office Building, due in annual installments of \$15,000 to \$60,000 through April 1, 2003; interest at 4.50% to 6.50%. Debt retirement payments are made from the Municipal Building Bonds Debt Service Fund.</p>	395,000
<p>\$ 16,980,000 issue of 1989, Public Improvement Refunding Bonds - Series ST-1989, Sales Tax District, due in annual installments of \$230,000 to \$1,570,000 through December 1, 2014; interest at 6.50% to 7.80%. Debt retirement payments are made from the Parishwide Sewerage Sales Tax Bonds Debt Service Fund.</p>	15,385,000
<p>\$400,000 issue of 1988, Public Improvement Bonds - Series ST-1988, due in annual installments of \$35,000 to \$65,000 through June 1, 1996; interest at 6.90% to 10.00%. Debt retirement payments are made from the Fire Protection Sales Tax Bonds Debt Service Fund.</p>	65,000
<p>\$ 8,150,000 issue of 1990, Public Improvements Bonds - Series ST-1990, due in annual installments of \$120,000 to \$565,000 through December 1, 2014; interest at 7.10% to 10.00%. Debt retirement payments are made from the Parishwide Sewerage Sales Tax Bonds Debt Service Fund.</p>	7,185,000
<p>\$ 1,095,000 issue of 1990, Public Improvement Bonds - Series ST-1990, due in annual installments of \$25,000 to \$105,000 through January 1, 2010; interest at 7.00% to 10.00%. Debt retirement payments are made from the Economic Development Sales Tax Bonds Debt Service Fund.</p>	950,000
<p>\$ 2,420,000 issue of 1990, Road and Drainage Sales Tax Bonds - Series 1990, due in annual installments of \$145,000 to \$335,000 through August 1, 2000; interest at 6.70% to 10.00%. Debt retirement payments are made from the Road and Drainage Sales Tax Bonds Debt Service Fund.</p>	1,555,000
<p>\$ 1,400,000 issue of 1993, Public Improvement Bonds - Series ST-1993, due in annual installments of \$30,000 to \$130,000 through January 1, 2013; interest at 7.00% to 10.00%. Debt retirement payments are made from the Economic Development Sales Tax Bonds Sinking Fund.</p>	1,295,000
<p>\$ 500,000 issue of 1994, Public Improvement Bonds - Series ST-1994, due in annual installments of \$10,000 to \$45,000 through January 1, 2014; interest at 5.50% to 10.00%. Debt retirement payments are made from the Economic Development Sales Tax Bonds Debt Service Fund.</p>	480,000
<p>\$ 800,000 issue of 1995, Public Improvement Bonds - Series ST-1995, due in annual installments of \$5,000 to \$155,000 through January 1, 2015; interest at 10.00% to 5.30%. Debt retirement payments are made from the Economic Development Sales Tax Bonds Debt Service Fund.</p>	795,000
<p style="padding-left: 40px;">Total public improvement bonds</p>	<p style="border-top: 1px solid black; border-bottom: 3px double black;">29,791,000</p>

ST. JOHN THE BAPTIST PARISH COUNCIL
LaPlace, Louisiana

Notes to the Financial Statements
(Continued)

General Obligation Bonds

\$ 650,000 issue of 1971, Sewerage District No. 2, due in annual installments of \$10,000 to \$55,000 through September 1, 1996; interest at 5.42% to 8.00%. Debt retirement payments are made from the Parishwide Sewerage Debt Service Fund.	55,000
\$ 1,700,000 issue of 1979, Parishwide Sewerage System, due in annual installments of \$30,000 to \$135,000 through March 1, 2004; interest at 6.10% to 6.75%. Debt retirement payments are made from the Parishwide Sewerage Debt Service Fund.	950,000
\$ 3,300,000 issue of 1986, Parishwide Sewerage System, due in annual installments of \$5,000 to \$395,000 through March 1, 2011; interest at 8.00%. Debt retirement payments are made from the Parishwide Sewerage Debt Service Fund.	105,000
\$ 8,725,000 issue of 1992, General Obligation Refunding Bonds, due in annual installments of \$30,000 to \$135,000 through March 1, 2004; interest at 6.10% to 6.75%. Debt retirement payments are made from the Parishwide Sewerage Debt Service Fund.	7,795,000
\$ 500,000 issue of 1993, General Obligation Bonds, due in annual installments of \$20,000 to \$50,000 through August 1, 2008; interest at 3.95% to 9.00%. Debt retirement payments are made from the Ad Valorem Tax.	460,000
Total general obligation bonds	9,365,000
Total bonded debt	<u><u>\$39,156,000</u></u>

Capital Lease Obligations

\$ 97,716, Motorola, Inc., due in 84 monthly installments of \$1,525 through June 1, 2000; secured equipment; interest at 7.12%. Payments are made from the Communication District Special Revenue Fund.	\$ 69,175
\$ 106,077, Motorola, Inc., due in 60 monthly installments of \$2,237 through September 15, 1998; secured by equipment; interest at 6.97%. Payments are made from the LaPlace Volunteer Fire Department Special Revenue Fund.	67,002
\$ 51,181, Motorola, Inc., due in 60 monthly installments of \$1,079 through September 15, 1998; secured by equipment; interest at 6.97%. Payments are made from the Reserve Volunteer Fire Department Special Revenue Fund.	32,328

ST. JOHN THE BAPTIST PARISH COUNCIL
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Notes to the Financial Statements
(Continued)

<p>\$ 30,710, Motorola, Inc., due in 60 monthly installments of \$648 through September 15, 1998; secured by equipment; interest at 6.97%. Payments are made from the Garyville Volunteer Fire Department Special Revenue Fund.</p>	19,397
<p>\$ 46,159, Motorola, Inc., due in 60 monthly installments of \$973 through September 15, 1998; secured by equipment; interest at 6.97%. Payments are made from the West St. John Volunteer Fire Department Special Revenue Fund.</p>	29,156
<p>\$ 204,966, Emergency One, Inc., due in 5 annual installments of \$48,579 through 1998; secured by equipment; interest at 5.94%. Payments are made from the LaPlace Volunteer Fire Department Special Revenue Fund.</p>	133,848
<p>\$ 160,249, Ford Motor Credit, due in annual installments of \$28,535 through June 3, 1998; secured by equipment; interest at 8.05%. Payments are made from the Westbank Volunteer Fire Department Special Revenue Fund.</p>	73,471
<p>\$ 5,159, Minolta, due in 48 monthly installments of \$165 through December 20, 1997; interest at 23.00%. Payments are made from the Airport Special Revenue Fund.</p>	3,050
<p>\$ 19,816, Fay Badeaux, Payable by a \$2,700 down payment May 11, 1994 and 87 monthly installments of \$200; interest at 5.25% through August 11, 2001. Payments are made from the Garyville Volunteer Fire Department Special Revenue Fund.</p>	13,400
<p>\$ 116,882, Associates Commercial Corporation, due in monthly installments of \$2,724 through June 25, 1998; interest at 5.86%. Payments are made from the Parish Transportation Special Revenue Fund.</p>	73,495
<p>\$ 49,860, GE Capital Public Finance, Inc., due in 48 monthly installments of \$1,162 through May 8, 1998; interest at 5.85%. Payments are made from the Parish Transportation Special Revenue Fund.</p>	32,459
<p>\$ 6,251, Sharp Leasing Company, due in 36 monthly installments of \$211 through May 5, 1997; interest at 13.00%. Payments are made from the LaPlace Volunteer Fire Department Special Revenue Fund.</p>	3,254
<p>\$ 77,371, Caterpillar Financial Services Corporation, due in 48 monthly installments of \$1,825 through February 5, 1999; interest at 6.50%. Payments are made from the Parish Transportation Special Revenue Fund.</p>	62,525
<p style="padding-left: 40px;">Total capital lease obligations</p>	<p style="border-top: 1px solid black; border-bottom: 3px double black;">\$ 612,560</p>

ST. JOHN THE BAPTIST PARISH COUNCIL
LaPlace, Louisiana

Notes to the Financial Statements
(Continued)

Certificates of Indebtedness

\$ 81,574 issue of 1986, Paying Certificates, due in annual installments of \$8,157 through June 1, 1996; interest at 8.55%. Debt retirement payments are made from the Road and Bridges Revenue Fund.	\$ 8,157
\$ 1,210,000 issue of 1989, Certificates of Indebtedness, due in annual installments of \$35,000 to \$180,000 through June 1, 1999; interest at 7.60% to 11.00%. Debt retirement payments are made from the 1989 Certificates of Indebtedness Debt Service Fund.	635,000
\$ 350,000 issue of 1993, Certificates of Indebtedness, due in annual installments of \$25,000 to \$45,000 through April 1, 2003; interest at 5.50%. Debt retirement payments are made from the 1993 Certificates of Indebtedness Debt Service Fund.	295,000
\$ 350,000 issue of 1994, Certificates of Indebtedness, due in annual installments of \$25,000 to \$45,000 through May 1, 2004; interest at 5.50%. Debt retirement payments are made from the 1994 Communications District Certificates of Indebtedness Debt Service Fund.	325,000
Total certificates of indebtedness	<u>\$ 1,263,157</u>

Promissory Notes

\$ 25,000, Mayflower Benevolent Association, due in annual installments of \$2,500 through June 27, 1999, secured by land, non-interest bearing. Payments are made from Parishwide Sewerage Land Purchased Debt Service Fund.	\$ 10,000
\$ 25,000, Heirs of Marie Jacob Bossier, due in annual installments of \$2,500 through May 10, 1999, secured by land, non-interest bearing. Payments are made from Parishwide Sewerage Land Purchased Debt Service Fund.	10,100
Total promissory debt	<u>\$ 20,100</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
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Notes to the Financial Statements
(Continued)

At December 31, 1995, the Council has accumulated \$ 5,981,947 in Debt Service Funds for future debt requirements. The annual requirements to amortized all bonds and/or certificates outstanding at December 31, 1995, including interest of \$31,860,931, are as follows:

Fiscal Year	Bonded Debt	Capital Lease Obligation	Certificates of Indebtedness	Promissory Notes	Total
1996	\$ 5,176,521	\$ 229,202	\$ 284,294	\$ 5,100	\$ 5,695,117
1997	5,166,961	228,417	271,070	5,000	5,671,448
1998	5,092,938	183,368	275,663	5,000	5,556,969
1999	5,106,599	24,350	278,840	5,000	5,414,789
2000	5,054,415	11,550	228,600	-	5,294,565
2001-2005	19,398,130	1,400	-	-	19,399,530
2006-2010	15,469,340	-	-	-	15,469,340
2011-2015	10,410,990	-	-	-	10,410,990
Total	<u>\$70,875,894</u>	<u>\$ 678,287</u>	<u>\$ 1,338,467</u>	<u>\$ 20,100</u>	<u>\$72,912,748</u>

General Obligation Bonds, \$9,365,000, and Public Improvement Bonds, \$350,000, are secured by an annual Ad Valorem Tax levy. In accordance with Louisiana Revised Statute 39:562, the Council is legally restricted from incurring long-term bonded debt in excess of 10 percent of the assessed value of property in the parish. At December 31, 1995, the statutory limit is \$13,643,729.

The long-term debt account group does not include any of the Pollution Control Revenue Bonds or Industrial Revenue Bonds issued by the industrial districts of St. John the Baptist Parish. Obligations of the industrial districts are payable solely from the income and revenues derived from the industrial districts. Although the name of the Council appears on the face of the bonds, the Council has not guaranteed payment of those bonds in the event of default by the issuing authority.

In 1989, the Council defeased certain 1987 Public Improvement Bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the 1987 bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Council's financial statements.

ST. JOHN THE BAPTIST PARISH COUNCIL
LaPlace, Louisiana

Notes to the Financial Statements
(Continued)

In 1992, the Council defeased \$265,000 of 1983, Health Unit Bonds, \$5,150,000 of 1984, Water Improvement Bonds, and \$2,610,000 of 1986 Parishwide Sewerage System Bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payment of those bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Council's financial statements.

The following is a summary of bond interest transactions of the Sewerage District for the year ended December 31, 1995:

	Current Amount 12/31/95	Long-term Amount 12/31/95	Total Principal Balance 12/31/95
\$1,000,000 Sewer Serial Bonds due in annual installments of \$40,000 to \$80,000 through September 1, 1996, at 6.00% interest.	\$ 80,000	-	\$ 80,000

The annual requirements to amortize all debt outstanding as of December 31, 1995, including interest payments of \$4,800, are as follows:

Year Ending December 31,	
1996	\$84,800

The 1971, Sewer Serial Bonds are part of an original issue of \$1,000,000 dated July 15, 1971. They are in the denomination of \$1,000 each and the principal and interest is secured and payable solely from a pledge of income and revenue to be derived from the operations of the sewerage system. According to the terms of the bond indenture agreement, the Sewerage District must provide net revenues in each year at least equal to the bond principal and interest payments in that year. For the year ended December 31, 1995, that requirement was met.

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Notes to the Financial Statements
(Continued)

The following is a summary of bond interest transactions of the Gas and Water Distribution System for the year ended June 30, 1995:

According to the terms of the bond indenture agreements, the Gas and Water Distribution System must provide net revenues in each year equal to at least 130 percent of the bond principal and interest payments in that year. For the fiscal year ended June 30, 1995, the bond debt service coverage factor was met.

	June 30, 1995
Revenue Bonds Payable consists of the following:	
\$ 2,630,000 Water and Gas, 1971 Serial Bonds, due in annual installments of \$65,000 to \$195,000 through December 1, 2001, at 6.00% interest.	\$ 1,155,000
\$ 625,000 Water and Gas, 1973 Serial Bonds, due in annual installments of \$5,000 to \$45,000 through December 1, 2001, at 6.00% interest.	155,000
\$ 250,000 Water and Gas, 1978 Serial Bonds, due in annual installments of \$1,000 to \$35,000 through December 1, 2008, at 6.00% interest.	14,000
\$ 3,500,000 Water and Gas, 1986 Serial Bonds, due in annual installments of \$5,000 to \$490,000 through December 1, 2001, at an interest rate ranging from 6.25% to 8.50%.	10,000
\$ 375,000 Water and Gas, 1990 Serial Bonds, due in annual installments of \$5,000 to \$35,000 through December 1, 2014, at an interest rate ranging from 6.70% to 7.80%.	350,000
\$4,130,000 Water and Gas, 1990 Serial Bonds, due in annual installments of \$25,000 to \$485,000 through December 1, 2011, at an interest rate ranging from 2.50% to 6.10%.	4,065,000
Total Revenue Bonds Payable	5,749,000
Less: Current Maturities included in Restricted Liabilities.	(236,000)
Long-term Debt on Revenue Bonds	<u><u>\$ 5,513,000</u></u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LaPlace, Louisiana

Notes to the Financial Statements
(Continued)

The annual requirements to amortize debt outstanding as of June 30, 1995, including interest payments of \$3,400,861, are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
1996	\$ 558,496
1997	569,804
1998	565,070
1999	520,945
2000	527,273
2001-2005	2,620,129
2006-2010	2,614,671
2011-2015	1,173,473
	<u>\$9,149,861</u>

Bond Redemption Provisions

The 1971 Series Revenue Bonds bear interest at a rate of 6% per annum, payable on the first days of June and December. Bonds maturing on or after December 1, 1982, may be called for redemption in the inverse order of their maturity on December 1, 1981, and on any interest payment date thereafter at the principal amount thereof plus accrued interest to date fixed for redemption plus a premium according to the following schedule:

<u>If redeemed prior to</u>	<u>But on or after</u>	<u>Premium per \$5,000 bond</u>
December 1, 1991	December 1, 1986	\$150 (3% of face value)
December 1, 1996	December 1, 1991	\$100 (2% of face value)
December 1, 2001	December 1, 1996	\$ 50 (1% of face value)

The 1971 Series Revenue Bonds are part of an original issue of \$2,630,000 dated December 31, 1971, and are governed by a bond resolution adopted November 18, 1971, as supplemented by a resolution adopted on January 6, 1972. Service of this debt is solely from revenue derived from operations of the Gas and Water Distribution System.

The 1973 Series Revenue Bonds bear interest at the rate of 6% per annum payable on the first days of June and December. Bonds maturing on or after December 1, 1984, may be called for redemption in the inverse order of their maturity on December 1, 1983, and on any payment date thereafter at the principal amount thereof plus accrued interest to date fixed for redemption plus a premium according to the following schedule:

ST. JOHN THE BAPTIST PARISH COUNCIL
LaPlace, Louisiana

Notes to the Financial Statements
(Continued)

<u>If redeemed prior to</u>	<u>But on or after</u>	<u>Premium per \$5,000 bond</u>
December 1, 1993	December 1, 1988	\$150 (3% of face value)
December 1, 1998	December 1, 1993	\$100 (2% of face value)
December 1, 2002	December 1, 1998	\$ 50 (1% of face value)

The 1973 Series Revenue Bonds are part of an original issue of \$625,000, dated June 1, 1973, and are governed by a bond resolution dated June 11, 1973. Service of this debt is solely from revenue derived from operations of the Gas and Water Distribution System, subject to the prior pledge of revenues of the payment of the \$2,630,000 Water and Gas Revenue Bonds, Series 1971.

The 1978 Series Revenue Bonds bear interest at a rate of 6% per annum payable on the first days of June and December. Bonds maturing on or after December 1, 1989, may be called for redemption in the inverse order of their maturity on December 1, 1988, and on any interest payment date thereafter at the principal amount thereof plus accrued interest to date fixed for redemption plus a premium according to the following schedule:

<u>If redeemed prior to</u>	<u>But on or after</u>	<u>Premium per \$1,000 bond</u>
December 1, 1993	December 1, 1988	\$ 40 (4% of face value)
December 1, 1998	December 1, 1993	\$ 30 (3% of face value)
December 1, 2003	December 1, 1998	\$ 20 (2% of face value)
December 1, 2008	December 1, 2003	\$ 10 (1% of face value)

The 1978 Series Revenue Bonds are part of an original issue of \$250,000, dated December 1, 1978, and are governed by a bond resolution dated November 9, 1978. Service of this debt is solely from revenue derived from operations of the Gas and Water Distribution System, on parity with the \$625,000 Water and Gas Revenue Bonds, Series 1973, but subject to the prior pledge of revenues for the payment of \$2,630,000 Water and Gas Revenue Bonds, Series 1971.

The 1986 Series Revenue Bonds, part of an original issue of \$3,500,000, dated December 1, 1986, were partially defeased (refunded) by the "Water and Gas Utility Revenue Refunding Bonds, Series 1993", dated May 1, 1993. A principal balance of \$20,000 remains outstanding for the 1986 Bonds, with principal payments of \$5,000 due beginning on December 1, 1993, and annually thereafter. Remaining interest of maturities on the 1986 bonds totals to \$778, at June 30, 1995.

The "Water and Gas Utility Revenue Refunding Bonds, Series 1993", dated May 1, 1993, refunded the 1986 Series Revenue Bonds. The 1993 Bonds, dated May 1, 1993, were issued at a face amount of \$4,130,000. The 1993 Bonds bear interest at a rate of 2.5% to 5.55% per annum payable on the first days of June and December.

ST. JOHN THE BAPTIST PARISH COUNCIL
LaPlace, Louisiana

Notes to the Financial Statements
(Continued)

The 1993 bonds maturing December 1, 2004, and thereafter, will be callable for redemption by the Issuer in full at any time on or after December 1, 2003, or in part in the inverse order of their maturities, and if less than a full maturity, then by lot within such maturity on any interest payment date on or after December 1, 2003, at the principal amount thereof plus accrued interest to the date fixed for redemption.

The 1993 bonds due on December 1, 2008, shall be subject to mandatory redemption prior to maturity through application of sinking fund payments on December 1 in each of the years and in the respective principal amounts set forth below, in each case at a redemption price equal to 100% of their principal amount, plus accrued interest to the date of redemption.

Year	Amount
2006	\$350,000
2007	375,000
2008	395,000 (final maturity)

The 1993 bonds due on December 1, 2011, shall be subject to mandatory redemption prior to maturity through application of sinking fund payments on December 1 in each of the years and in the respective principal amounts set forth below, in each case at a redemption price equal to 100% of their principal amount, plus accrued interest to the date of redemption.

Year	Amount
2009	\$420,000
2010	455,000
2011	485,000 (final maturity)

In the event that a bond of the 1993 Issue is to be redeemed in a denomination larger than \$5,000, a portion of such bond (\$5,000 or any multiple thereof) may be redeemed. Any bond which is to be redeemed only in part shall be surrendered at the principal corporate trust office of the paying agent and there be delivered to the owner of such bond, a bond or bonds of the same maturity and of any authorized denomination or denominations as requested by such owner in aggregate principal amount equal to and in exchange for the unredeemed portion of the principal of the bond so surrendered.

The 1990 Series Revenue Bonds are part of an original issue of \$375,000, dated February 1, 1990, and are governed by a bond ordinance dated December 14, 1989, and are issued on parity with the outstanding parity bonds. Service of this debt is solely from revenue derived from operations of the Gas and Water Distribution System, subject to the prior pledge of revenues for the payment of \$2,630,000 Water and Gas Revenue Bonds, Series 1971.

ST. JOHN THE BAPTIST PARISH COUNCIL
LaPlace, Louisiana

Notes to the Financial Statements
(Continued)

The 1990 Series Revenue Bonds bear interest at a rate of 6.7% to 7.8% per annum payable on the first days of June and December. Bonds maturing on or after December 1, 1997, may be called for redemption on or after December 1, 2001, in the inverse order of their maturities, and if less than a full maturity, then by lot within such maturity and on any interest payment date on or after December 1, 2000, at the redemption price thereof plus accrued interest to date fixed for redemption as follows:

If redeemed after	But prior to	Redemption price
December 1, 2000	November 30, 2005	102%
December 1, 2005	November 30, 2010	101%
December 1, 2010	Thereafter	100%

16. CHANGES IN AGENCY FUNDS

A summary of changes in assets and liabilities follows:

	<i>Balances</i> Beginning of Year	Additions	Reductions	<i>Balances</i> End of Year
Assets:				
Cash	\$ 37,291	\$ 391,104	\$ 402,195	\$ 26,200
Receivables, Net	98,615	151,719	98,615	151,719
Total Assets	\$ 135,906	\$ 542,823	\$ 500,810	\$ 177,919
Liabilities:				
Accounts Payable	\$ -	\$ -	\$ 195	\$ 195
Due to Other Funds	135,906	542,823	500,615	177,724
Total Liabilities	\$ 135,906	\$ 542,823	\$ 500,810	\$ 177,919

ST. JOHN THE BAPTIST PARISH COUNCIL
LaPlace, Louisiana

Notes to the Financial Statements
(Continued)

17. DUE TO/FROM OTHER FUNDS

	Due From	Due To
General fund	\$ 31,515	\$ 216,299
Special Revenue Funds	709,226	216,492
Debt Service Funds	-	350,418
Capital Projects Funds	188,000	-
Proprietary Funds	770,551	811,397
Agency Funds	-	177,724
	1,699,292	1,772,330
Difference in Proprietary Fund with Fiscal Year Ended	73,038	-
Total Due To/Due From Other Funds	\$ 1,772,330	\$ 1,772,330

18. OPERATING TRANSFER IN/OUT

	Operating Transfer In	Operating Transfer Out
General Fund	\$ 733,007	\$ 369,511
Special Revenue Funds	893,039	5,742,247
Debt Service Funds	3,684,082	470,178
Capital Project Funds	727,198	5,068
Proprietary Funds	463,144	91,770
Internal Service Funds	252,311	-
	6,752,781	6,678,774
Difference in Proprietary Fund with Fiscal Year Ended	-	74,007
Total Operating Transfers In/Out	\$ 6,752,781	\$ 6,752,781

19. CRIMINAL COURT FUND

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court Fund at year end be transferred to the parish General fund. There is no amount due at December 31, 1995.

ST. JOHN THE BAPTIST PARISH COUNCIL
LaPlace, Louisiana

Notes to the Financial Statements
(Continued)

20. LITIGATION AND CLAIMS

At December 31, 1995, the Parish Council is involved in litigation or is aware of claims totaling \$ 7,420,887 that are covered by insurance. None of this amount has been recorded as a liability of the General Fund, nor has it been recorded as a General Long-term Liability. Legal counsel's opinion on the ultimate resolution of these matters is little or no loss to the Parish Council should be incurred.

21. FOOD STAMP PROGRAM

The Food Stamp Program is operated by the Parish Council under an agreement with the Louisiana Department of Social Services. Under this program, the Parish Council is responsible for the issuance of food stamps to eligible participants in the parish. The value of food stamps on hand, received, and issued is not recorded in the accompanying statements. Activity for year follows:

Balance at January 1, 1995	\$ 1,499,901
Received	5,632,000
Issued	(5,681,900)
Balance at December 31, 1995	<u>\$ 1,450,001</u>

22. SUBSEQUENT EVENTS

On August 23, 1995, the Parish Council issued \$250,000 of Certificates of Indebtedness, Series 1995, for the purpose of paying initial engineering cost for the Gas & Water Fund's Ruddock Water Line Project.

23. CONTINGENCIES

Koch Gateway Pipeline Company (KGPC), the Parish's supplier of natural gas, as the result of ruling by the Federal Energy Regulatory Agency (FERC) concerning the deregulation of natural gas pipelines, has initiated negotiations with the Parish regarding the Parish's cost with KGPC for amounts due under Take-Or-Pay liabilities, abandonment losses and other charges granted under the rulings. Initial estimates of the Parish's charges are in excess of \$50,000 with some repayment plan possible. No liabilities have been recorded in the financial statements for these contingencies.

St. John the Baptist Parish Council
LaPlace, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES

As of and for the Year Ended December 31, 1995

SPECIAL REVENUE FUNDS

Road and Bridges Fund

The Road and Bridges Fund accounts for the proceeds of special revenue sources that are legally restricted to expenditures for road maintenance and drainage. Funding is provided from legally restricted sources (primarily sales taxes), as well as revenues from rents and royalties, interest earned on time deposits, and supplemental amounts transferred from the Economic Development Fund.

Criminal Court Fund

The Criminal Court Fund was established under Section 571.11 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by district courts and district attorney conviction fees in criminal cases be transferred and deposited into a special account to be used for the expenses of the criminal court of the parish. Expenditures are made from the fund on motion of the District Attorney and approval of the district judges and the District Attorney. The statutes also require that one-half of the funds (fund balance) remaining in the Criminal Court Fund at December 31 of each year be transferred to the parish General Fund.

Civil Defense Fund

The Civil Defense Fund accounts for operations of the coordinating agency for the emergency functions of St. John the Baptist Parish. The objectives and responsibilities are those of re-evaluation, coordination, development, and maintenance of planning and training designed to achieve a state of maximum readiness for the protection of life and property. Funding is provided primarily by grants from Louisiana Power and Light Company and the Louisiana Department of Public Safety and Corrections (pass-through of federal funds), and interest earned on deposits.

Road Lighting District Fund

The Road Lighting District Fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for street lighting. Funding is provided primarily by ad valorem taxes, state revenue sharing, and interest earned on deposits.

Health Unit Tax Fund

The Health Unit Tax Fund accounts for the operations of the parish health units. Funding is provided primarily by ad valorem taxes and state revenue sharing funds, and interest earned on deposits.

Parish Transportation Fund

The Parish Transportation Fund accounts for monies received from the state that are legally restricted for transportation expenditures for the Parish of St. John the Baptist.

Juvenile Detention Center

The Juvenile Detention Center accounts for the proceeds of specific revenue sources that are used to lease bed space for juvenile offenders at a facility in St. James Parish. This fund receives its revenues from ad valorem taxes and interest earned on deposits.

St. John the Baptist Parish Council
LaPlace, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES

As of and for the Year Ended December 31, 1995

Coroner's Fund

The Coroner's Fund accounts for monies received for expenses of the St. John the Baptist Coroner. Funding is provided primarily by a transfer from the General Fund and felony fines.

Airport Authority

The Airport Authority accounts for the operations of the St. John the Baptist Parish Airport in Reserve, Louisiana. Funding is provided primarily by a transfer from the Economic Development Fund, fuel sales, service fees and leases, and interest earned on deposits.

EDC Sales Tax Fund

The EDC Sales Tax Fund accounts for excess sales taxes obtained from the Economic Development Fund for drainage projects, maintenance of buildings, and maintenance of roads and bridges.

Juvenile Fines Fund

The Juvenile Fines Fund accounts for fine and forfeiture monies that are dedicated to provide specialized services for juveniles. This fund receives its revenues from juvenile court cases and interest earned on deposits.

St. John - St. Charles Chief System

The St. John - St. Charles Chief System accounts for funds obtained from industrial plants in St. John the Baptist and St. Charles Parishes. These funds are to be used to operate a computer system that allows communication between the public and private sectors during an industrial or other emergency.

Economic Development Fund

The Economic Development Fund accounts for proceeds of a local sales tax for the economic development of St. John the Baptist Parish. Additional funding is provided by a grant from the South Louisiana Port Commission and interest earned on deposits. According to the proposition as passed by the voters of the parish, if the funds are not used in any year for economic development, they may be used for drainage projects, maintenance of buildings, maintenance of roads and bridges, etc.

LaPlace Volunteer Fire Department

The LaPlace Volunteer Fire Department accounts for the operations of the volunteer fire departments in LaPlace. Funding is provided primarily by sales taxes and interest earned on deposits.

Reserve Volunteer Fire Department

The Reserve Volunteer Fire Department accounts for the operations of the volunteer fire departments in Reserve. Funding is provided primarily by sales taxes and interest earned on deposits.

Westbank Volunteer Fire Department

The Westbank Volunteer Fire Department accounts for the operations of the volunteer fire departments on the Westbank. Funding is provided primarily by sales taxes and interest earned on deposits.

St. John the Baptist Parish Council
LaPlace, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES

As of and for the Year Ended December 31, 1995

Garyville Volunteer Fire Department

The Garyville Volunteer Fire Department accounts for the operations of the volunteer fire departments in Garyville. Funding is provided primarily by sales taxes and interest earned on deposits.

Communications District Fund

The Communications District Fund accounts for the operations of the 911 emergency service which was established in St. John the Baptist Parish. Funding is provided primarily by tariff fees.

Sales Tax District Fund

The Sales Tax District Fund accounts for monies collected from the one per cent sales tax. Proceeds collected are distributed to the Parishwide Sewerage Sales Tax Bonds Reserve Fund, Parishwide Sewerage Sales Tax Bonds Sinking Fund, and the Parishwide Sewerage Construction Phase II Capital Projects Fund. Any excess funds are used for other operations of the parish, as determined by the Council.

Ambulance Fund

The Ambulance Fund accounts for monies collected from a fixed charge added to the gas & water customers' bills to provide ambulatory service throughout the parish.

ARC Maintenance Fund

The ARC Maintenance Fund accounts for monies collected from a property tax to provide maintenance for the Association of Retarded Citizens building and pay some of the operating expenses.

Senior Citizens Tax Account

The Senior Citizens Tax Account accounts for monies collected from a property tax to provide maintenance for the Senior Citizens Building and also pay for some of the operational expenses.

**St. John the Baptist Parish Council
LaPlace, Louisiana**

**Special Revenue Funds
Combining Balance Sheet
December 31, 1995**

	Road and Bridge	Criminal Court	Civil Defense	Street Lights	Health Unit Tax	Parish Trans- portation	Juvenile Detention Center
Assets							
Cash and Cash Equivalents	\$ (68,860)	\$ (18,751)	\$ 34,024	\$ 62,219	\$ 64,126	\$ (69,584)	\$ 19,996
Investments	-	-	99,596	187,795	217,305	-	172,918
Receivables	79	31,699	-	638,586	128,972	-	128,973
Due From Other Funds	278,883	-	3,106	-	-	-	-
Due From Other Governments	141,181	-	-	17,655	11,035	37,406	-
Total Assets	\$ 351,283	\$ 12,948	\$ 136,726	\$ 906,255	\$ 421,438	\$ (32,178)	\$ 321,887
Liabilities and Fund Equity							
Liabilities:							
Accounts, Salaries and Other Payables	\$ 85,582	\$ -	\$ 8,053	\$ -	\$ -	\$ 5,069	\$ -
Due To Other Funds	3,821	3,000	5,315	-	-	59,329	-
Due To Other Governments	-	11,287	2,686	-	-	-	-
Other Liabilities	-	-	-	-	12,229	-	-
Loans Payable	300,000	-	-	-	-	-	-
Total Liabilities	389,403	14,287	16,054	-	12,229	64,398	-
Fund Equity / Fund Balance:							
Unreserved - Undesignated	(38,120)	(1,339)	120,672	906,255	409,209	(96,576)	321,887
Total Fund Equity	(38,120)	(1,339)	120,672	906,255	409,209	(96,576)	321,887
Total Liabilities and Fund Equity	\$ 351,283	\$ 12,948	\$ 136,726	\$ 906,255	\$ 421,438	\$ (32,178)	\$ 321,887

The accompanying notes are an integral part of these statements.

Conor's Fund	Alport Authority	EDOC Sales Tax	Juvenile Finances	St John St Charles Clerk System	Economic Development	Laplace Volunteer Fire Department	Reserve Volunteer Fire Department	Westbank Volunteer Fire Department	Geysville Volunteer Fire Department	Commun-ication District	Sales Tax District	Ambulance Fund	ARC Maintenance Fund	Senior Citizens Tax	Recreation Fund	Convention Center Fund	Total
\$ 10,288	\$ 13,837	\$ -	\$ 1,774	\$ -	\$ 70,481	\$ 4,736	\$ 10,286	\$ 20,304	\$ 17,159	\$ 68,683	\$ 221,030	\$ 22,742	\$ 34,833	\$ 38	\$ 1,984	\$ 2,290	\$ 524,135
-	-	-	-	-	108,483	134,402	44,801	44,801	34,845	195,637	1,092,016	11,476	64,485	128,972	-	131,738	2,355,854
13,193	-	-	-	-	77,452	44,744	22,049	16,518	16,825	17,953	322,807	36,456	-	-	-	-	1,582,485
-	19,596	-	-	-	-	-	-	-	-	-	200,000	-	-	-	-	-	709,226
\$ 23,581	\$ 33,433	\$ -	\$ 1,774	\$ -	\$ 256,416	\$ 183,882	\$ 77,136	\$ 81,623	\$ 68,829	\$ 282,273	\$ 1,835,853	\$ 70,674	\$ 99,318	\$ 129,010	\$ 34,134	\$ 134,028	\$ 5,432,707
\$ 21,747	\$ 2,027	\$ -	\$ -	\$ 30	\$ 1,358	\$ 15,342	\$ 9,981	\$ 2,495	\$ 4,186	\$ 2,370	\$ -	\$ -	\$ 13,621	\$ -	\$ 13,579	\$ -	\$ 185,440
-	31,401	-	-	-	59,909	1,343	1,343	1,343	1,343	-	-	-	-	11,059	53,717	-	216,492
-	-	-	-	-	19,963	-	-	-	-	-	-	-	-	-	-	-	30,404
-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	-	-	32,192
21,747	33,428	-	-	30	81,230	16,685	11,324	3,838	5,329	2,370	-	-	13,621	26,059	67,296	-	315,000
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	779,528
2,234	5	-	1,774	(30)	175,186	167,197	65,812	77,785	63,300	279,903	1,835,853	70,674	85,697	102,951	(31,178)	134,028	4,653,179
2,234	5	-	1,774	(30)	175,186	167,197	65,812	77,785	63,300	279,903	1,835,853	70,674	85,697	102,951	(31,178)	134,028	4,653,179
\$ 23,981	\$ 33,433	\$ -	\$ 1,774	\$ -	\$ 256,416	\$ 183,882	\$ 77,136	\$ 81,623	\$ 68,829	\$ 282,273	\$ 1,835,853	\$ 70,674	\$ 99,318	\$ 129,010	\$ 36,118	\$ 134,028	\$ 5,432,707

**St. John the Baptist Parish Council
LaPlace, Louisiana**

**Special Revenue Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 1995**

	Road and Bridge	Criminal Court	Civil Defense	Street Lights	Health Unit Tax	Parish Trans- portation	Juvenile Detention Center
Revenues							
Taxes							
Ad Valorem	\$ -	\$ -	\$ -	\$ 654,254	\$ 132,246	\$ -	\$ 132,084
Sales and Use	1,510,316	-	-	-	-	-	-
Intergovernmental Revenues:							
Federal Grants	6,140	-	18,640	-	-	-	-
State Funds:							
Parish Transportation	-	-	-	-	-	466,348	-
State Revenue Sharing	-	-	-	26,592	16,626	-	-
Other	189,271	-	-	-	-	-	-
Fees, Charges and Commissions	-	-	34,938	-	-	-	-
Fines and Forfeitures	-	492,679	-	-	-	-	-
Use of Money and Property	8,488	4,647	7,269	25,524	21,775	1,856	16,968
Other Revenues	38,768	-	94,500	-	-	-	-
Total Revenues	<u>1,752,983</u>	<u>497,326</u>	<u>155,347</u>	<u>706,370</u>	<u>170,647</u>	<u>468,204</u>	<u>149,052</u>
Expenditures							
General Government:							
Judicial	-	500,301	-	-	-	-	209,970
Finance and Administrative	-	-	-	-	-	-	-
Building and Plant	-	-	-	-	-	-	-
Public Safety	-	-	206,300	-	-	-	-
Health and Welfare	-	-	-	-	241,221	-	-
Economic Development	-	-	-	-	-	-	-
Transportation	1,859,740	-	-	542,139	-	593,397	-
Debt Service	-	-	-	-	-	91,774	-
Total Expenditures	<u>1,859,740</u>	<u>500,301</u>	<u>206,300</u>	<u>542,139</u>	<u>241,221</u>	<u>685,171</u>	<u>209,970</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(106,757)</u>	<u>(2,975)</u>	<u>(50,953)</u>	<u>164,231</u>	<u>(70,574)</u>	<u>(216,967)</u>	<u>(60,918)</u>
Other Financing Sources (Uses)							
Proceeds - Lease Purchase	-	-	-	-	-	75,546	-
Operating Transfers In	587,089	-	70,000	-	-	-	-
Operating Transfers Out	(523,170)	-	-	-	-	(30,000)	-
Total Other Financing Sources (Uses)	<u>63,919</u>	<u>-</u>	<u>70,000</u>	<u>-</u>	<u>-</u>	<u>45,546</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>(42,838)</u>	<u>(2,975)</u>	<u>19,047</u>	<u>164,231</u>	<u>(70,574)</u>	<u>(171,421)</u>	<u>(60,918)</u>
Fund Balances, 01/01/95	<u>4,718</u>	<u>1,636</u>	<u>101,625</u>	<u>742,024</u>	<u>479,783</u>	<u>74,845</u>	<u>382,805</u>
Fund Balances, 12/31/95	<u>\$ (38,120)</u>	<u>\$ (1,339)</u>	<u>\$ 120,672</u>	<u>\$ 906,255</u>	<u>\$ 409,209</u>	<u>\$ (96,576)</u>	<u>\$ 321,887</u>

The accompanying notes are an integral part of these statements.

Coroner's Fund	Airport Authority	EDC Sales Tax	Juvenile Fines	St. John St. Charles System	Economic Development	LaPlace Volunteer Fire Department	Reserve Volunteer Fire Department	Westbank Volunteer Fire Department	Garyville Volunteer Fire Department	Commun-ication District	Sales Tax District	Ambulance Fund	ARC Maintenance Fund	Senior Citizens Tax	Recreation Fund	Convention Center Fund	Total
81,025	-	12	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	800,296
-	-	-	-	-	-	-	-	-	-	-	56,995	-	-	-	-	-	12
-	-	-	-	34,294	-	367,654	160,733	104,203	93,900	89,009	-	200,251	84,080	118,964	298,777	-	1,056,093
-	-	-	-	-	1,493,983	-	-	-	-	-	-	-	-	-	-	-	943,293
-	213,636	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,493,983
-	2,146	-	-	-	48,573	78,739	12,952	40,276	10,549	19,825	-	-	-	-	537	-	3,208,912
81,025	215,782	12	9,000	34,294	1,342,356	446,393	173,685	144,419	104,449	108,834	56,995	200,251	84,080	118,964	299,314	-	7,864,895
(77,871)	(139,346)	(12)	(1,400)	(33,563)	97,639	58,243	66,565	35,870	71,336	65,943	3,688,239	16,330	(15,741)	14,852	(61,178)	134,028	3,575,041
-	-	-	-	-	800,000	-	-	-	-	-	-	-	-	-	-	-	875,546
62,005	133,945	(835)	-	-	7,000	-	(47,039)	-	(28,556)	(43,534)	(3,622,270)	-	-	-	-	-	893,039
-	-	(835)	-	-	(1,443,843)	-	-	-	-	(43,534)	(3,622,270)	-	-	-	-	-	(5,742,247)
62,005	133,945	(835)	-	-	(636,843)	-	(47,039)	-	(28,556)	(43,534)	(3,622,270)	-	-	-	-	-	(5,742,247)
(15,866)	(5,401)	(847)	(1,400)	(33,563)	(539,204)	58,243	19,526	35,870	42,780	22,409	65,989	16,330	(15,741)	14,852	(31,178)	134,028	(398,621)
18,100	5,406	847	3,174	33,533	714,390	108,954	46,286	41,915	20,520	257,494	1,769,864	54,344	101,438	88,099	-	-	5,051,800
2,234	5	-	1,774	(30)	175,186	167,197	65,812	27,785	63,300	279,903	1,835,853	70,674	85,697	102,951	(31,178)	134,028	4,653,179

St. John the Baptist Parish Council
LaPlace, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES

As of and for the Year Ended December 31, 1995

DEBT SERVICE FUNDS

Fire Protection District No. 2 Sinking Fund

The Fire Protection District No. 2 Sinking Fund accumulates monies to pay the June 1, 1972 bond issue in the amount of \$667,000. The bonds were issued to acquire property and equipment to be used for fire protection in the district. Funding is provided by ad valorem taxes levied on property within the district and interest earned on deposits.

Parishwide Sewerage Sales Tax Bonds Reserve Fund

The Parishwide Sewerage Sales Tax Bonds Reserve Fund accumulates monies to satisfy the reserve requirements of the December 1, 1989, bond issue in the amount of \$16,980,000 and the January 1, 1990, bonds in the amount of \$8,150,000. The bonds were issued to construct additions and improvements for the parishwide sewerage system. Funding is provided by a portion of the one percent sales tax and interest earned on deposits.

Parishwide Sewerage Sales Tax Bonds Sinking Fund

The Parishwide Sewerage Sales Tax Bonds Sinking Fund accumulates monies to pay the December 1, 1989, bonds in the amount of \$16,980,000 and the January 1, 1990, bonds in the amount of \$8,150,000. The bonds were issued to construct additions and improvements for the parishwide sewerage system. Funding is provided by a portion of the one percent sales tax and interest earned on deposits.

Fire Protection Sales Tax Reserve Fund

The Fire Protection Sales Tax Bonds Reserve Fund accumulates monies to satisfy the reserve requirements of the June 1, 1987, bond issue of \$1,320,000 and the December 1, 1988, bonds in the amount of \$400,000. The bonds were issued to construct additions and capital improvements for the volunteer fire departments. Funding is provided by a portion of the one-fourth of one percent sales tax and interest earned on deposits.

Fire Protection Sales Tax Bonds Sinking Fund

The Fire Protection Sales Tax Bonds Sinking Fund accumulates monies to pay the June 1, 1987, bonds in the amount of \$1,320,000 and the December 1, 1988, bonds in the amount of \$400,000. The bonds were issued to construct additions and capital improvements for the volunteer fire departments. Funding is provided by a portion of the one-fourth of one percent sales tax and interest earned on deposits.

Economic Development Sales Tax Bonds Sinking Fund

The Economic Development Sales Tax Bonds Sinking Fund accumulates monies to pay the January 1, 1990, bonds in the amount of \$1,095,000. The bonds were issued in the amount of \$1,000,000 to acquire land and buildings for the location of an industrial plant within the parish. The remainder of the bond issue was used to construct improvements to the St. John the Baptist Airport. Funding is provided by a portion of the 0.375% sales tax and interest earned on deposits.

St. John the Baptist Parish Council
LaPlace, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES

As of and for the Year Ended December 31, 1995

Economic Development Sales Tax Bonds Reserve Fund

The Economic Development Sales Tax Bonds Reserve Fund accumulates monies to satisfy the reserve requirements of the January 1, 1990, bonds in the amount of \$1,095,000. The bonds were issued in the amount of \$1,000,000 to acquire land and buildings for the location of an industrial plant within the parish. The remainder of the bond issue was used to construct improvements to the St. John the Baptist Airport. Funding is provided by a portion of the 0.375% sales tax and interest earned on deposits.

Road and Drainage Sales Tax Bonds Sinking Fund

The Road and Drainage Sales Tax Bonds Sinking Fund accumulates monies to pay the August 1, 1990, bonds in the amount of \$2,420,000. The bonds were issued to construct and improve roads and drainage works. Funding is provided by a portion of the 0.375% sales tax and interest earned on deposits.

Road and Drainage Sales Tax Bond Reserve Fund

The Road and Drainage Sales Tax Bond Reserve Fund accumulates monies to satisfy the reserve requirements of the August 1, 1990, bonds of \$2,420,000. The bonds were issued by a portion of the 0.375% sales tax and interest earned on deposits.

1992 General Obligation Bonds Sinking Fund

The 1992 General Obligation Bonds Sinking Fund accumulates monies to pay the April 1, 1992, bond issue in the amount of \$8,725,000. The bonds were issued to advance refund the callable maturities of the Issuer's outstanding 1983 General Obligation Bonds, 1984 General Obligation Bonds, and 1986 General Obligation Bonds. Funding is provided by ad valorem taxes and interest earned on deposits.

1993 General Obligation Bonds Sinking Fund

The 1993 General Obligation Bonds Sinking Fund accumulates monies to pay the August 1, 1993, bond issue in the amount of \$500,000. The bonds were issued for the purpose of acquiring, constructing, improving and renovating public buildings to house a work training center for mentally retarded and developmentally disabled persons, title to which shall be in the public.

1985 Woodland Sewerage Certificate of Indebtedness Fund

The 1985 Woodland Sewerage Certificate of Indebtedness Fund accumulates monies to pay the July 1, 1985, certificate of indebtedness of \$5,759,370. The sewerage certificate proceeds were used to finance construction of a sewerage project located in LaPlace, Louisiana. Funding is provided by special assessments levied on property within the district and interest earned on investments.

1986 Paving Certificate of Indebtedness Fund

The 1986 Paving Certificate of Indebtedness Fund was created to accumulate monies from special assessments to pay the June 1, 1986, paving certificates of indebtedness amounting to \$81,574. The paving certificate proceeds were used to finance construction of a paving project located in Riverlands Estates Subdivision, LaPlace, Louisiana. As of 1990, the special assessments ceased and the debt retirement payments are being made from the Road and Bridge Special Revenue Fund.

St. John the Baptist Parish Council
LaPlace, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES

As of and for the Year Ended December 31, 1995

1989 Certificate of Indebtedness Fund

The 1989 Certificate of Indebtedness Fund accumulates monies to pay the March 31, 1989, certificates of indebtedness amounting to \$1,210,000. The bonds were issued for the purpose of constructing and improving sewers and sewerage disposal facilities. Funding is provided by a portion of the one percent parishwide sales tax.

1993 Certificate of Indebtedness

The 1993 Certificate of Indebtedness Fund accumulates monies to pay the December 2, 1993, certificates of indebtedness amounting to \$350,000. The bonds were issued for the purpose of purchasing fire fighting equipment.

Parishwide Sewerage Land Purchases Fund

The Parishwide Sewerage Land Purchases Fund accounts for monies to satisfy two credit sales agreements in the amount of \$25,000 each. These agreements were issued to purchase land needed for the parishwide sewerage system. Funding is provided by a transfer from the Parishwide Sewerage Construction Fund.

1994 Certificate of Indebtedness

The 1994 Certificate of Indebtedness Fund accumulates monies to pay the February 22, 1994, certificates of indebtedness amounting to \$350,000. The bonds were issued for the purpose of purchasing 911 equipment.

St. John the Baptist Parish Council
LaPlace, Louisiana

Debt Service Funds
Combining Balance Sheet
December 31, 1995

	Fire Protection District No. 2 Sinking	Parishwide Sewerage Sales Tax Bond Reserve	Parishwide Sewerage Sales Tax Bond Sinking	Fire Protection Sales Tax Bond Reserve	Fire Protection Sales Tax Bond Sinking	Economic Development Sales Tax Bond Sinking	Economic Development Sales Tax Bond Reserve
Assets							
Cash and Cash Equivalents	\$ 3,586	\$ 48,146	\$ 207,591	\$ 13,747	\$ 9,789	\$ 334	\$ 11,351
Investments	-	2,329,519	-	58,542	29,271	-	357,838
Receivables (Net)	69,910	-	-	-	-	-	-
Total Assets	\$ 73,496	\$ 2,377,665	\$ 207,591	\$ 72,289	\$ 39,060	\$ 334	\$ 369,189
Liabilities and Fund Equity							
Liabilities:							
Due To Other Funds	-	78,960	-	10,244	-	-	19,037
Total Liabilities	\$ -	\$ 78,960	\$ -	\$ 10,244	\$ -	\$ -	\$ 19,037
Fund Equity / Fund Balance:							
Reserved for Debt Service	73,496	2,298,705	207,591	62,045	39,060	334	350,152
Total Fund Equity	73,496	2,298,705	207,591	62,045	39,060	334	350,152
Total Liabilities and Fund Equity	\$ 73,496	\$ 2,377,665	\$ 207,591	\$ 72,289	\$ 39,060	\$ 334	\$ 369,189

The accompanying notes are an integral part of these statements.

Schedule 3

	Road and Drainage Sales Tax Bond Sinking	Road and Drainage Sales Tax Bond Reserve	1992 General Obligation Bond	1993 General Obligation Bond	1985 Woodland Sewerage Certificates of Indebtedness	1986 Paving Certificates of Indebtedness	1989 Certificates of Indebtedness	1993 Certificates of Indebtedness	Parishwide Sewerage Land Purchases	1994 Certificates of Indebtedness	Total
\$ 94,084	\$ 5,088	\$ 31,716	\$ 3,488	\$ 727	\$ -	\$ 105,911	\$ -	\$ 6,255	\$ -	\$ 541,813	
68,278	264,602	257,771	39,374	-	-	-	-	9,749	-	3,414,944	
<u>162,362</u>	<u>269,690</u>	<u>1,612,153</u>	<u>64,486</u>	<u>528,060</u>	<u>-</u>	<u>105,911</u>	<u>-</u>	<u>16,004</u>	<u>-</u>	<u>2,274,609</u>	
		\$ 1,901,640	\$ 107,348	\$ 528,787	\$ -	\$ 105,911	\$ -	\$ 16,004	\$ -	\$ 6,231,366	
26,487	27,690	-	-	188,000	-	-	-	-	-	350,418	
<u>26,487</u>	<u>27,690</u>	<u>-</u>	<u>-</u>	<u>188,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>350,418</u>	
135,875	242,000	1,901,640	107,348	340,787	-	105,911	-	16,004	-	5,880,948	
<u>135,875</u>	<u>242,000</u>	<u>1,901,640</u>	<u>107,348</u>	<u>340,787</u>	<u>-</u>	<u>105,911</u>	<u>-</u>	<u>16,004</u>	<u>-</u>	<u>5,880,948</u>	
162,362	269,690	1,901,640	107,348	528,787	-	105,911	-	16,004	-	6,231,366	
<u>162,362</u>	<u>269,690</u>	<u>1,901,640</u>	<u>107,348</u>	<u>528,787</u>	<u>-</u>	<u>105,911</u>	<u>-</u>	<u>16,004</u>	<u>-</u>	<u>6,231,366</u>	

St. John the Baptist Parish Council
LaPlace, Louisiana

Debt Service Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 1995

	Fire Protection District No. 2 Sinking	Parishwide Sewerage Sales Tax Bond Reserve	Parishwide Sewerage Sales Tax Bond Sinking	Fire Protection Sales Tax Bond Reserve	Fire Protection Sales Tax Bond Sinking	Economic Development Sales Tax Bond Sinking	Economic Development Sales Tax Bond Center
Revenues							
Taxes:							
Ad Valorem Taxes	\$ 73,362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assessment	-	-	-	-	-	-	-
Use of Money and Property	1,560	123,278	38,186	790	3,552	5,907	20,291
Total Revenues	<u>74,922</u>	<u>123,278</u>	<u>38,186</u>	<u>790</u>	<u>3,552</u>	<u>5,907</u>	<u>20,291</u>
Expenditures							
General Government:							
Finance and Administration	946	11,364	6,917	790	900	3,445	1,396
Debt Service:							
Principal	55,000	-	515,000	-	290,000	90,000	-
Interest	7,150	-	1,770,498	-	15,135	236,718	-
Total Expenditures	<u>63,096</u>	<u>11,364</u>	<u>2,292,415</u>	<u>790</u>	<u>306,035</u>	<u>330,163</u>	<u>1,396</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>11,826</u>	<u>111,914</u>	<u>(2,254,229)</u>	<u>-</u>	<u>(302,483)</u>	<u>(324,256)</u>	<u>18,895</u>
Other Financing Sources (Uses)							
Operating Transfers In	-	-	2,265,302	-	267,532	320,658	51,914
Operating Transfers Out	-	(148,282)	(14,862)	(238,976)	-	-	(26,037)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(148,282)</u>	<u>2,250,440</u>	<u>(238,976)</u>	<u>267,532</u>	<u>320,658</u>	<u>25,877</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>11,826</u>	<u>(36,368)</u>	<u>(3,789)</u>	<u>(238,976)</u>	<u>(34,951)</u>	<u>(3,598)</u>	<u>44,772</u>
Fund Balances, 01/01/95	<u>61,670</u>	<u>2,335,073</u>	<u>211,380</u>	<u>301,021</u>	<u>74,011</u>	<u>3,932</u>	<u>305,380</u>
Fund Balances, 12/31/95	<u>\$ 73,496</u>	<u>\$ 2,298,705</u>	<u>\$ 207,591</u>	<u>\$ 62,045</u>	<u>\$ 39,060</u>	<u>\$ 334</u>	<u>\$ 350,152</u>

The accompanying notes are an integral part of these statements.

Schedule 4

	Road and Drainage Sales Tax Bond Sinking	Road and Drainage Sales Tax Bond Reserve	1992 General Obligation Bond	1993 General Obligation Bond	1985 Woodland Sewerage Certificates of Indebtedness	1986 Paving Certificates of Indebtedness	1989 Certificates of Indebtedness	1993 Certificates of Indebtedness	Parishwide Sewerage Land Purchases	1994 Certificates of Indebtedness	Total
\$	4,894	21,269	26,838	2,713	454,781	-	4,965	11	1,367	-	1,789,311
	4,894	21,269	1,676,340	68,660	41,843	-	4,965	11	1,367	-	454,781
					496,624	-					297,464
											2,541,556
	1,283	837	5,432	815	597	355	560	-	5,003	-	40,640
	205,000	-	1,098,000	20,000	575,938	8,157	125,000	30,000	-	25,000	3,037,095
	120,760	-	654,846	25,495	56,441	1,493	53,010	17,050	-	18,534	2,977,130
	327,043	837	1,758,278	46,310	632,976	10,005	178,570	47,050	5,003	43,534	6,054,865
	(322,149)	20,432	(81,438)	22,350	(136,352)	(10,005)	(173,605)	(47,039)	(3,636)	(43,534)	(3,513,309)
	321,133	-	-	-	171,000	10,002	185,968	47,039	-	43,534	3,684,082
	(4,364)	(37,657)	-	-	-	-	-	-	-	-	(470,178)
	316,769	(37,657)	-	-	171,000	10,002	185,968	47,039	-	43,534	3,213,904
	(5,380)	(17,225)	(81,438)	22,350	34,648	(3)	12,363	-	(3,636)	-	(299,405)
	141,255	259,225	1,983,078	84,998	306,139	3	93,548	-	19,640	-	6,180,353
	135,875	242,000	1,901,640	107,348	340,787	-	105,911	-	16,004	-	5,880,948

St. John the Baptist Parish Council
LaPlace, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES

As of and for the Year Ended December 31, 1995

CAPITAL PROJECTS FUNDS

Parishwide Sewerage Construction Fund - Phase I and Phase II

The Parishwide Sewerage Construction Fund accounts for proceeds from sales taxes, the \$3,300,000 bond issue of 1986, and the \$17,000,000 bond issue of 1987. The funds are used to construct and improve sewerage treatment facilities in the parish. The improvements to the sewerage facilities are divided into Phase I and Phase II.

Woodland Sewerage Construction Fund

The Woodland Sewerage Construction Fund accounts for proceeds from the 1985 issue of Woodland Sewerage Certificates of Indebtedness totaling \$5,759,370. The funds are used to construct a special assessment sewerage project located in LaPlace, Louisiana.

Bond Series 1990 Parishwide Sewerage Construction Fund - Phase I & II

The Bond Series 1990 Parishwide Sewerage Construction Fund accounts for the proceeds of the \$8,150,000 bond issue dated January 1, 1990. The funds are used to construct additions and improvements for the parishwide sewerage system. The project is divided into Phase I and Phase II.

Road and Drainage Sales Tax Bonds Capital Improvement Fund

The Road and Drainage Sales Tax Bonds Capital Improvement Fund accounts for the proceeds of the \$2,420,000 bond issue dated August 1, 1990. The funds are used to construct and improve roads and drainage works.

Economic Development Capital Improvement Fund

The Economic Development Capital Improvement Fund accounts for \$1,000,000 of the proceeds of the \$1,095,000 bond issue dated January 1, 1990. The funds are used to acquire land and buildings for the location of an industrial plant within the parish.

LCDBG Wallace Area Construction Fund

The LCDBG Wallace Area Construction Fund accounts for proceeds from LCDBG for construction and improvements to the sewer facilities in those areas of the parish.

Baker/Heritage Capital Improvements Fund

The Baker/Heritage Capital Improvements Fund accounts for \$2,000,000 of a state grant. The funds were used to acquire land, building and equipment for the location of an industrial plant within the parish.

ARC Center Construction Fund

The ARC Center Construction Capital Projects Fund accounts for the proceeds of the \$500,000 bond issue dated August 1, 1993. The funds are used to acquire, construct, improve and renovate public buildings to house a work training center for mentally retarded and developmentally disabled persons.

LCDBG Disaster Recovery

The LCDBG Disaster Recovery Fund accounts for monies received from a federal grant to restore damaged recreational facilities caused by Hurricane Andrew.

**St. John the Baptist Parish Council
LaPlace, Louisiana**

**Capital Projects Funds
Combining Balance Sheet
December 31, 1995**

	<u>Parishwide Sewerage Construction Phase II</u>	<u>Woodland Sewerage Construction</u>	<u>Bond Series 1990 Parishwide Sewerage Construction Phase II</u>	<u>Road and Drainage Sales Tax Bond Capital Improvement</u>	<u>Economic Development Capital Improvement</u>
Assets					
Cash and Cash Equivalents	\$ 19,406	\$ 45,078	\$ 7,550	\$ -	\$ 11,139
Investments	247,927	-	1,895,160	-	-
Other Receivable	-	-	2,781	-	-
Interfund Receivable	-	-	188,000	-	-
Total Assets	<u>267,333</u>	<u>45,078</u>	<u>2,093,491</u>	<u>-</u>	<u>11,139</u>
Liabilities and Fund Equity					
Liabilities:					
Accounts Payable	1,997	-	-	-	-
Contracts Payable	-	-	17,744	-	-
Total Liabilities	<u>1,997</u>	<u>-</u>	<u>17,744</u>	<u>-</u>	<u>-</u>
Fund Equity / Fund Balance:					
Reserved	265,336	45,078	2,075,747	-	11,139
Total Fund Equity	<u>265,336</u>	<u>45,078</u>	<u>2,075,747</u>	<u>-</u>	<u>11,139</u>
Total Liabilities and Fund Equity	<u>\$ 267,333</u>	<u>\$ 45,078</u>	<u>\$ 2,093,491</u>	<u>\$ -</u>	<u>\$ 11,139</u>

The accompanying notes are an integral part of these statements.

Schedule 5

LCDBG Wallace Area	ARC Center Construction	LCDBG Disaster Recovery	Airport Construction	Total
\$ 1	\$ 1,031	\$ -	\$ -	\$ 84,205
-	-	-	-	2,143,087
-	-	-	-	2,781
-	-	-	-	188,000
<u>1</u>	<u>1,031</u>	<u>-</u>	<u>-</u>	<u>2,418,073</u>
-	-	-	-	1,997
-	-	-	-	17,744
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,741</u>
1	1,031	-	-	2,398,332
<u>1</u>	<u>1,031</u>	<u>-</u>	<u>-</u>	<u>2,398,332</u>
\$ <u>1</u>	\$ <u>1,031</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>2,418,073</u>

St. John the Baptist Parish Council
LaPlace, Louisiana

Capital Projects Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund balances
For the Year Ended December 31, 1995

	Parishwide Sewerage Construction Phase II	Woodland Sewerage Construction	Bond Series 1990 Parishwide Sewerage Construction Phase II	Road and Drainage Sales Tax Bond Capital Improvement	Economic Development Capital Improvement
Revenues					
Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Other State Funds	-	-	-	-	-
Use of Money and Property	14,885	2,334	76,363	337	571
Other Revenues	-	-	-	4,780	-
Total Revenues	<u>14,885</u>	<u>2,334</u>	<u>76,363</u>	<u>5,117</u>	<u>571</u>
Expenditures					
Public Works	55,336	36	498,266	61	-
Health & Welfare	-	-	-	-	-
Total Expenditures	<u>55,336</u>	<u>36</u>	<u>498,266</u>	<u>61</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(40,451)</u>	<u>2,298</u>	<u>(421,903)</u>	<u>5,056</u>	<u>571</u>
Other Financing Sources (Uses)					
Operating Transfers In	-	-	700,000	-	-
Operating Transfers Out	-	-	-	(5,068)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>700,000</u>	<u>(5,068)</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>(40,451)</u>	<u>2,298</u>	<u>278,097</u>	<u>(12)</u>	<u>571</u>
Fund Balances, 01/01/95	<u>305,787</u>	<u>42,780</u>	<u>1,797,650</u>	<u>12</u>	<u>10,568</u>
Fund Balances, 12/31/95	<u>\$ 265,336</u>	<u>\$ 45,078</u>	<u>\$ 2,075,747</u>	<u>\$ -</u>	<u>\$ 11,139</u>

The accompanying notes are an integral part of these statements.

Schedule 6

LCDBG Wallace Area	ARC Center Construction	LCDBG Disaster Recovery	Airport Construction	Total
\$ 5,626	\$ -	\$ 229,309	\$ 425,030	\$ 659,965
-	-	-	19,596	19,596
-	-	-	-	94,490
-	-	3,025	-	7,805
<u>5,626</u>	<u>-</u>	<u>232,334</u>	<u>444,626</u>	<u>781,856</u>
5,626	-	259,532	444,626	1,263,483
-	4,258	-	-	4,258
<u>5,626</u>	<u>4,258</u>	<u>259,532</u>	<u>444,626</u>	<u>1,267,741</u>
-	(4,258)	(27,198)	-	(485,885)
-	-	27,198	-	727,198
-	-	-	-	(5,068)
-	-	<u>27,198</u>	-	<u>722,130</u>
-	(4,258)	-	-	236,245
<u>1</u>	<u>5,289</u>	<u>-</u>	<u>-</u>	<u>2,162,087</u>
<u>\$ 1</u>	<u>\$ 1,031</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,398,332</u>

St. John the Baptist Parish Council
LaPlace, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES

As of and for the Year Ended December 31, 1995

ENTERPRISE FUNDS

Gas and Water Fund

The Gas and Water Fund accounts for revenues and expenses for gas and water services to the parish customers. Funding is provided by a service charge to customers.

Sewer Fund

The Sewer Fund accounts for revenues and expenses for sewer collection services for the parish. Funding is provided by a service charge to customers.

Solid Waste Fund

The Solid Waste Fund accounts for revenues and expenses for refuse collection and disposal, landfill maintenance, and permit requirements. Funding is provided by a service charge to customers, as provided by Council Ordinance No. 90-76.

Mosquito Abatement Fund

The Mosquito Abatement Fund accounts for revenues and expenses necessary to operate the mosquito control program. Funding is provided by a service charge to customers and supplemented by ad valorem taxes.

St. John the Baptist Parish Council
LaPlace, Louisiana

Schedule 7

Enterprise Funds
Combining Balance Sheet
December 31, 1995

	06/30/95 Gas and Water	12/31/95 Sewerage	12/31/95 Solid Waste	12/31/95 Mosquito Abatement	Total
Assets					
Current Assets:					
Cash and Cash Equivalents	\$ -	\$ 12,618	\$ 126,688	\$ 32,603	\$ 171,909
Investments	-	287,675	-	153,410	441,085
Receivables, Net	976,377	110,136	77,375	14,271	1,178,159
Interfund Receivable	-	462,759	260,870	46,922	770,551
Other Receivable	89,203	-	-	64,486	153,689
Inventory	104,877	-	-	-	104,877
Total Current Assets	<u>1,170,457</u>	<u>873,188</u>	<u>464,933</u>	<u>311,692</u>	<u>2,820,270</u>
Restricted Assets:					
Cash and Cash Equivalents	166,498	93,448	-	-	259,946
Investments	1,772,127	214,449	-	-	1,986,576
Total Restricted Assets	<u>1,938,625</u>	<u>307,897</u>	<u>-</u>	<u>-</u>	<u>2,246,522</u>
Property, Plant and Equipment:					
Land	49,753	52,130	-	-	101,883
Buildings	247,925	98,833	-	-	346,758
Equipment	978,893	491,747	17,847	-	1,488,487
Systems	32,597,588	40,568,239	-	-	73,165,827
Construction in Progress	-	658,183	-	-	658,183
Less Accumulated Depreciation	(10,981,602)	(11,005,292)	-	-	(21,986,894)
Net Property, Plant and Equipment	<u>22,892,557</u>	<u>30,863,840</u>	<u>17,847</u>	<u>-</u>	<u>53,774,244</u>
Other Assets:					
Other Assets	157,428	-	-	-	157,428
Total Other Assets	<u>157,428</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>157,428</u>
Total Assets	<u>\$ 26,159,067</u>	<u>\$ 32,044,925</u>	<u>\$ 482,780</u>	<u>\$ 311,692</u>	<u>\$ 58,998,464</u>

The accompanying notes are an integral part of these statements.

**St. John the Baptist Parish Council
LaPlace, Louisiana**

Schedule 7
(Continued)

**Enterprise Funds
Combining Balance Sheet
December 31, 1995**

	06/30/95 Gas and Water	12/31/95 Sewerage	12/31/95 Solid Waste	12/31/95 Mosquito Abatement	Total
Liabilities and Fund Equity					
Liabilities:					
Current Liabilities (Payable From Current Assets):					
Accounts, Salaries, and Other Payables	\$ 182,141	\$ 272,607	\$ 113,062	\$ 17,075	\$ 584,885
Cash Overdraft	120,240	106,586	-	-	226,826
Interfund Payables	778,919	2,478	30,000	-	811,397
Intergovernmental Payables	-	1,343	-	-	1,343
Other Accrued Expenses	101,633	-	-	-	101,633
Notes Payable	9,100	-	3,195	-	12,295
Total Current Liabilities Payable From Current Assets	1,192,033	383,014	146,257	17,075	1,738,379
Current Liabilities (Payable From Restricted Assets):					
Customer Deposits	712,780	-	-	-	712,780
Revenue Bonds Payable	236,000	80,000	-	-	316,000
Accrued Interest Payable	28,246	-	-	-	28,246
Total Current Liabilities Payable From Restricted Assets	977,026	80,000	-	-	1,057,026
Long-Term Liabilities:					
Notes Payable	15,876	-	-	-	15,876
Revenue Bonds payable	5,513,000	-	-	-	5,513,000
Total Long-Term Liabilities	5,528,876	-	-	-	5,528,876
Total Liabilities	7,697,935	463,014	146,257	17,075	8,324,281
Fund Equity:					
Contributed Capital	14,762,442	29,191,942	-	-	43,954,384
Retained Earnings:					
Reserved	1,114,701	264,723	-	-	1,379,424
Unreserved	2,583,989	2,125,246	336,523	294,617	5,340,375
Total Fund Equity	18,461,132	31,581,911	336,523	294,617	50,674,183
Total Liabilities and Fund Equity	\$ 26,159,067	\$ 32,044,925	\$ 482,780	\$ 311,692	\$ 58,998,464

(Concluded)

The accompanying notes are an integral part of these statements.

St. John the Baptist Parish Council
LaPlace, Louisiana

Schedule 8

Enterprise Funds
Combining Schedule of Revenues, Expenses, and Changes in Unreserved Retained Earnings
For the Year Ended December 31, 1995

	06/30/95 Gas and Water	12/31/95 Sewerage	12/31/95 Solid Waste	12/31/95 Mosquito Abatement	Total
Operating Revenues					
Water Sales	\$ 2,760,662	\$ -	\$ -	\$ -	\$ 2,760,662
Gas Sales	790,370	-	-	-	790,370
Sewer Charges	-	2,268,361	-	-	2,268,361
Mosquito Abatement	-	-	-	279,660	279,660
Ad Valorem Tax	-	-	-	66,047	66,047
Fees, Charges and Commissions	328,259	55,070	1,559,111	-	1,942,440
Reimbursed Indirect Cost	230,239	16,383	-	-	246,622
Other Income	22,819	-	1,373	-	24,192
Total Operating Revenues	<u>4,132,349</u>	<u>2,339,814</u>	<u>1,560,484</u>	<u>345,707</u>	<u>8,378,354</u>
Operating Expenses					
Purchases	427,865	-	-	-	427,865
General Administration	1,071,082	564,162	50,000	12,810	1,698,054
Power and Pumping Expense	500	-	-	-	500
Purification Expense	930,387	-	-	-	930,387
Distribution Expense	780,196	-	-	-	780,196
Salaries - Operations	-	608,999	-	25,000	633,999
Plant Expense	-	827,619	-	-	827,619
Vehicle Expense	-	30,290	-	-	30,290
Collection Expense	329,493	711,332	-	-	1,040,825
Indirect Cost	-	187,704	66,507	27,000	281,211
Contract Services	-	-	1,310,020	231,620	1,541,640
Miscellaneous	-	-	771	-	771
Depreciation	829,306	1,086,476	-	-	1,915,782
Total Operating Expenses	<u>4,368,829</u>	<u>4,016,582</u>	<u>1,427,298</u>	<u>296,430</u>	<u>10,109,139</u>
Operating Income (Loss)	<u>(236,480)</u>	<u>(1,676,768)</u>	<u>133,186</u>	<u>49,277</u>	<u>(1,730,785)</u>
Nonoperating Revenues (Expenses)					
Interest Income	93,664	43,775	5,282	10,075	152,796
Interest Expense	(350,153)	(12,193)	(467)	-	(362,813)
Amortization of Bond Discount	(18,535)	-	-	-	(18,535)
Total Nonoperating Revenues (Expenses)	<u>(275,024)</u>	<u>31,582</u>	<u>4,815</u>	<u>10,075</u>	<u>(228,552)</u>

The accompanying notes are an integral part of these statements.

**St. John the Baptist Parish Council
LaPlace, Louisiana**

Schedule 8
(Continued)

**Enterprise Funds
Combining Schedule of Revenues, Expenses, and Changes in Unreserved Retained Earnings
For the Year Ended December 31, 1995**

	06/30/95 Gas and Water	12/31/95 Sewerage	12/31/95 Solid Waste	12/31/95 Mosquito Abatement	Total
Operating Transfers In (Out)					
Operating Transfers In	\$ -	\$ 463,144	\$ -	\$ -	\$ 463,144
Operating Transfers Out	-	(31,770)	(60,000)	-	(91,770)
Net Operating Transfers	-	431,374	(60,000)	-	371,374
Net Income (Loss)	(511,504)	(1,213,812)	78,001	59,352	(1,587,963)
Prior Period Adjustment	71,551	-	-	-	71,551
Amortization of Contributed Capital	516,663	945,848	-	-	1,462,511
Decrease (Increase) in Reserved Retained Earnings	(75,992)	50,595	-	-	(25,397)
Unreserved Retained Earnings, 01/01/95	2,583,271	2,342,615	258,522	235,265	5,419,673
Unreserved Retained Earnings, 12/31/95	\$ 2,583,989	\$ 2,125,246	\$ 336,523	\$ 294,617	\$ 5,340,375

(Concluded)

The accompanying notes are an integral part of these statements.

**St. John the Baptist Parish Council
LaPlace, Louisiana**

Schedule 9

**Enterprise Funds
Combining Schedule of Cash Flows
For the Year Ended December 31, 1995**

	06/30/95 Gas and Water	12/31/95 Sewerage	12/31/95 Solid Waste	12/31/95 Mosquito Abatement	Total
Cash Flows From Operating Activities					
Operating Income	\$ (236,480)	\$ (1,676,768)	\$ 133,186	\$ 49,277	\$ (1,730,785)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Depreciation	829,306	1,086,476	-	-	1,915,782
Changes in Assets and Liabilities:					
Accounts Receivable	324,754	(72,473)	(41,951)	(7,650)	202,680
Other Receivables	(2,763)	-	-	-	(2,763)
Interfund Receivables	-	(55,269)	44,852	(4,558)	(14,975)
Intergovernmental Receivables	-	-	-	(421)	(421)
Inventory	15,960	-	-	-	15,960
Cash Overdraft	120,240	106,586	-	-	226,826
Accounts, Salaries, and Other Payables	(48,214)	133,058	5,553	19	90,416
Interfund Payables	(148,597)	45,627	30,000	(6,114)	(79,084)
Intergovernmental Payable	-	1,343	-	-	1,343
Other Accrued Expenses	(7,449)	-	-	-	(7,449)
Customer Deposits Payable	4,369	-	-	-	4,369
Interest Payable	(1,008)	-	-	-	(1,008)
Net Cash Provided (Used) by Operating Activities	<u>850,118</u>	<u>(431,420)</u>	<u>171,640</u>	<u>30,553</u>	<u>620,891</u>
Cash Flows From Capital and Related Financing Activities					
Acquisition of Capital Assets	(140,156)	(635,507)	-	-	(775,663)
Increase in Contributed Capital	38,500	503,892	-	-	542,392
Repayment of Loans Payable	(8,445)	-	-	-	(8,445)
Bonds Payable:					
Principal Payments	(216,000)	(75,000)	(3,965)	-	(294,965)
Interest Payments	(350,153)	(12,193)	(467)	-	(362,813)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(676,254)</u>	<u>(218,808)</u>	<u>(4,432)</u>	<u>-</u>	<u>(899,494)</u>

The accompanying notes are an integral part of these statements.

**St. John the Baptist Parish Council
LaPlace, Louisiana**

Schedule 9
(Continued)

**Enterprise Funds
Combining Schedule of Cash Flows
For the Year Ended December 31, 1995**

	06/30/95 Gas and Water	12/31/95 Sewerage	12/31/95 Solid Waste	12/31/95 Mosquito Abatement	Total
Cash Flows From Investing Activities					
Interest Income	\$ 93,664	\$ 43,775	\$ 5,282	\$ 10,075	\$ 152,796
Sale (Purchase) of Investment Securities	(492,159)	7,863	-	(64,121)	(548,417)
Net Cash Provided (Used) by Investing Activities	<u>(398,495)</u>	<u>51,638</u>	<u>5,282</u>	<u>(54,046)</u>	<u>(395,621)</u>
Cash Flows From Noncapital Financing Activities					
Operating Transfers In	-	463,144	-	-	463,144
Operating Transfers Out	-	(31,770)	(60,000)	-	(91,770)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>-</u>	<u>431,374</u>	<u>(60,000)</u>	<u>-</u>	<u>371,374</u>
Net Increase (Decrease) in Cash	(224,631)	(167,216)	112,490	(23,493)	(302,850)
Cash and Cash Equivalents, 01/01/95	391,129	273,282	14,198	56,096	734,705
Cash and Cash Equivalents, 12/31/95	<u>\$ 166,498</u>	<u>\$ 106,066</u>	<u>\$ 126,688</u>	<u>\$ 32,603</u>	<u>\$ 431,855</u>

(Concluded)

The accompanying notes are an integral part of these statements.

**St. John the Baptist Parish Council
LaPlace, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES**

As of and for the Year Ended December 31, 1995

INTERNAL SERVICE FUNDS

Group Health Insurance Fund

The Group Health Insurance Fund accounts for monies collected from all other funds of the Parish Council to set up a self insured health insurance program.

Workman's Compensation Insurance Fund

The Workman's Compensation Insurance Fund accounts for monies collected from all other funds of the Parish Council to set up a self insured workman's compensation insurance program.

**St. John the Baptist Parish Council
LaPlace, Louisiana**

Schedule 10

**Internal Service Funds
Combining Balance Sheet
December 31, 1995**

	<u>Group Insurance Fund</u>	<u>Worker's Compensation Fund</u>	<u>Total</u>
Assets			
Current Assets:			
Cash and Cash Equivalents	\$ 108,918	\$ 14,516	\$ 123,434
Investments	354,577	52,247	406,824
Total Assets	<u>\$ 463,495</u>	<u>\$ 66,763</u>	<u>\$ 530,258</u>
Liabilities and Fund Equity			
Liabilities:			
Accounts Payable	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Fund Equity:			
Retained Earnings:			
Reserved	463,495	66,763	530,258
Unreserved	-	-	-
Total Fund Equity	<u>463,495</u>	<u>66,763</u>	<u>530,258</u>
Total Liabilities and Fund Equity	<u>\$ 463,495</u>	<u>\$ 66,763</u>	<u>\$ 530,258</u>

The accompanying notes are an integral part of these statements.

**St. John the Baptist Parish Council
LaPlace, Louisiana**

Schedule 11

**Internal Service Funds
Combining Schedule of Revenues, Expenses, and Changes in Reserved Retained Earnings
For the Year Ended December 31, 1995**

	<u>Group Insurance Fund</u>	<u>Worker's Compensation Fund</u>	<u>Total</u>
Operating Revenues			
Other Income	\$ 25,026	\$ -	\$ 25,026
Total Operating Revenues	<u>25,026</u>	<u>-</u>	<u>25,026</u>
Operating Expenses			
Insurance	128,732	171	128,903
Total Operating Expenses	<u>128,732</u>	<u>171</u>	<u>128,903</u>
Operating Income (Loss)	<u>(103,706)</u>	<u>(171)</u>	<u>(103,877)</u>
Nonoperating Revenues (Expenses)			
Interest Income	19,108	218	19,326
Total Nonoperating Revenues (Expenses)	<u>19,108</u>	<u>218</u>	<u>19,326</u>
Operating Transfers In (Out)			
Operating Transfers In	220,311	32,000	252,311
Net Operating Transfers In (Out)	<u>220,311</u>	<u>32,000</u>	<u>252,311</u>
Net Income (Loss)	135,713	32,047	167,760
Reserved Retained Earnings, 01/01/95	327,782	34,716	362,498
Reserved Retained Earnings, 12/31/95	<u>\$ 463,495</u>	<u>\$ 66,763</u>	<u>\$ 530,258</u>

The accompanying notes are an integral part of these statements.

**St. John the Baptist Parish Council
LaPlace, Louisiana**

Schedule 12

**Internal Service Funds
Combining Schedule of Cash Flows
For the Year Ended December 31, 1995**

	<u>Group Insurance Fund</u>	<u>Worker's Compensation Fund</u>	<u>Total</u>
Cash Flows From Operating Activities			
Operating Income (Loss)	\$ (103,706)	\$ (171)	\$ (103,877)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
None	-	-	-
Net Cash Provided (Used) by Operating Activities	<u>(103,706)</u>	<u>(171)</u>	<u>(103,877)</u>
Cash Flows From Noncapital Financing Activities			
Operating Transfers In	220,311	32,000	252,311
Net Cash Provided (Used) by Noncapital Financing Activities	<u>220,311</u>	<u>32,000</u>	<u>252,311</u>
Cash Flows From Investing Activities			
Interest Income	19,108	218	19,326
Purchase of Investment	(116,002)	(27,654)	(143,656)
Net Cash Provided (Used) by Investing Activities	<u>(96,894)</u>	<u>(27,436)</u>	<u>(124,330)</u>
Net Increase (Decrease) in Cash	19,711	4,393	24,104
Cash and Cash Equivalents, 01/01/95	89,207	10,123	99,330
Cash and Cash Equivalents, 12/31/95	<u>\$ 108,918</u>	<u>\$ 14,516</u>	<u>\$ 123,434</u>

The accompanying notes are an integral part of these statements.

St. John the Baptist Parish Council
LaPlace, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES

As of and for the Year Ended December 31, 1995

AGENCY FUNDS

Permit Clearing Account Fund

The Permit Clearing Account Fund accounts for monies collected from water, sewerage and building permits. Fees collected are distributed to the Gas and Water Distribution System, Consolidated Sewerage District No.1B, and the Council.

Fire Protection Sales Tax District Fund

The Fire Protection Sales Tax District Fund accounts for monies collected from sales taxes. Proceeds collected are distributed to the LaPlace Volunteer Fire Department, Reserve Volunteer Fire Department, Westbank Volunteer Fire Department, and the Garyville Volunteer Fire Department.

**St. John the Baptist Parish Council
LaPlace, Louisiana**

Schedule 13

**Agency Funds
Combining Balance Sheet
December 31, 1995**

	Permit Clearing	Fire Protection Sales Tax District	Total
Assets			
Current Assets:			
Cash	\$ 26,005	\$ 195	\$ 26,200
Receivables	-	151,719	151,719
Total Assets	\$ 26,005	\$ 151,914	\$ 177,919
 Liabilities			
Accounts Payable	\$ -	\$ 195	\$ 195
Due To Other Funds	26,005	151,719	177,724
Total Liabilities	\$ 26,005	\$ 151,914	\$ 177,919

The accompanying notes are an integral part of these statements.

St. John the Baptist Parish Council
LaPlace, Louisiana

Schedule 14

SUPPLEMENTAL INFORMATION SCHEDULES

As of and for the Year Ended December 31, 1995

COMPENSATION PAID BOARD MEMBERS

The schedule of compensation paid to parish councilmen is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the parish councilmen is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the Parish Council elected the monthly payment method of compensation. Under this method, the president receives \$4,436 per month, and the other councilmen receive \$600 each per month.

<u>PARISH PRESIDENT AND COUNCILMEN</u>	<u>AMOUNT</u>
Arnold J. Labat, President	\$ 55,000
Kevin J. Duhon	8,230
Harold Haydell	8,230
Walter S. Lee	8,230
Haston Lewis	8,230
Michael C. Maggiore	8,230
Joel McTopy	8,230
Clinton Perrilloux	8,230
William Terry	8,230
Richard Wolfe	8,230
Total	<u>\$ 129,070</u>

St. John the Baptist Parish Council

**Schedule of Federal Financial Assistance
For the Year Ended December 31, 1995**

Federal Grantor, Pass-Through Grantor, Program Title	Federal CFDA Number	Program or Award Amount	Grant Number
<u>U.S. Federal Emergency Management Agency</u>			
Department of Military Affairs	83.503	\$18,640	EMT-95-K-0284
Total U.S. Federal Emergency Management Agency			
<u>U.S. Department of Transportation</u>			
Passed through State Dept. of Transportation and Development:			
Airport Improvements Program	20.106	\$425,030	AIP#3-22-0064-05
Total U.S. Department of Transportation			
<u>U.S. Department of Agriculture</u>			
Passed through State Dept. of Health and Human Resources:			
Office of Family Security - Food Stamp Program	10.551	\$5,632,000	-
Summer Food Service Program	10.558	\$ 49,319	-
Total U.S. Department of Agriculture			
<u>U.S. Department of Forestry Service</u>			
Cooperative Forestry Service	10.664	-	-
Total U.S. Department of Forestry Service			
<u>United States Department of Housing and Urban Development</u>			
Passed through State Division of Administration:			
Community Development Block Grant -			
Small Cities Program -			
Contract 101-4077	14.219	\$253,329	-
Contract 101-2036/101-5050	14.219	\$471,600	-
Total United States Department of Housing and Urban Development			
 Total Federal Financial Assistance			

The accompanying notes are an integral part of these statements.

Schedule 15

Cash or Accrued (Deferred) Revenue 01/01/95	Receipts or Revenue Recognized	Expenditures/ Disbursements	Cash or Accrued (Deferred) Revenue 12/31/95
\$ -	\$18,640	\$18,640	\$ -
-	18,640	18,640	-
-	425,030	425,030	-
-	425,030	425,030	-
1,499,901	5,632,000	5,681,900	1,450,001
-	49,319	49,319	-
1,499,901	5,681,319	5,731,219	1,450,001
-	6,140	6,140	-
-	6,140	6,140	-
16,200	229,309	245,509	-
-	5,626	5,626	-
16,200	234,935	251,135	-
<u>\$1,516,101</u>	<u>\$6,366,064</u>	<u>\$6,432,164</u>	<u>\$1,450,001</u>

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED
ON AN AUDIT OF PRIMARY GOVERNMENT FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Honorable Arnold J. Labat, President
and Members of the Council
St. John the Baptist Parish Council
LaPlace, Louisiana

We have audited the primary government financial statements of the St. John the Baptist Parish Council, Louisiana, for the year ended December 31, 1995, and have issued our report thereon dated May 17, 1996.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards, and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the St. John the Baptist Parish Council, LaPlace, Louisiana, is the responsibility of the St. John the Baptist Parish Council, Louisiana's management. As part of obtaining reasonable assurance about whether the primary government financial statements are free of material misstatement, we performed tests of the St. John the Baptist Parish Council, Louisiana's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly we do not express such an opinion.

The results of our test of compliance disclosed the following instances of noncompliance that are required to be reported herein under Government Auditing Standards.

BUDGET REQUIREMENTS

FINDINGS:

The St. John the Baptist Parish Council, Louisiana, did not comply with certain budget requirements set forth in Louisiana law relating to amending the budgets. Budget procedures applicable to amending the budgets are specified in Louisiana Revised Statutes 39:1301-1314. The pertinent parts of this law and the manner in which the St. John the Baptist Parish Council, Louisiana, failed to comply follow:

To the Honorable Arnold J. Labat, President
and Members of the Council
Page 2

State law requires the St. John the Baptist Parish Council, Louisiana, to amend budgets when revenue collections within a fund for the remainder of the year fail to meet budgeted revenues by five per cent or more, when actual expenditures exceed budgeted expenditures by five percent, or when a negative fund balance exists. For the fiscal year ending December 31, 1995, a total of five funds of the St. John the Baptist Parish Council, Louisiana, had actual expenditures over budgeted expenditures by 5% or more.

	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>	<u>Percent Variance</u>
Special Revenue Funds:				
Road & Bridge	\$ 1,619,913	\$ 1,859,740	\$ (239,827)	14.80%
Parish Transportation	512,000	685,171	(173,171)	33.82%
Juvenile Detention Center	171,200	209,970	(38,770)	22.65%
Coroner's Fund	75,500	81,025	(5,525)	7.32%
Communication District	93,000	108,834	(15,834)	17.03%
ARC Maintenance	72,805	84,080	(11,275)	15.49%
Recreation	284,110	299,314	(15,204)	5.35%
Total	<u>\$ 2,828,528</u>	<u>\$ 3,328,134</u>	<u>\$ (499,606)</u>	

These budget deficiencies place the St. John the Baptist Parish Council, Louisiana, in noncompliance with the Local Government Budget Act and reduce the effectiveness of the St. John the Baptist Parish Council, Louisiana's, budgetary controls.

We recommend that the St. John the Baptist Parish Council, Louisiana, adjust its budgets on a continuous basis and adopt formal amendments when actual operations differ from budgeted operations.

RESPONSE:

Management believes that budget controls have been strengthened by monthly monitoring of actual funds available for expenditures. Procedures will be adopted to insure that budget amendments are enacted to reflect the increase in funds available for expenditure.

FINDINGS:

The following individual funds have fund deficits in unreserved fund balance or retained earnings at December 31, 1995:

To the Honorable Arnold J. Labat, President
and Members of the Council

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Fund	Deficit Amount
General Fund	\$ 6,130
Road & Bridge	38,120
Criminal Court	1,339
Parish Transportation	96,576
St. John/St. Charles Chief System	30
Recreation	31,178
Total	<u>\$ 173,373</u>

We recommend that the St. John the Baptist Parish Council, Louisiana, take corrective action to eliminate the deficits in all funds. Budgeting action should also be considered to establish adequate fund surpluses to cover any underestimate of expenditures and provide adequate funding of the parish's operations.

RESPONSE:

Management is reviewing these problems and in the process of cutting expenditures to resolve these problems.

We considered these instances of noncompliance in forming our opinion on whether the St. John the Baptist Parish Council, Louisiana, primary government financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated May 17, 1996, on those primary government financial statements.

We noted certain immaterial instances of noncompliance that we have reported to the management of the St. John the Baptist Parish Council, Louisiana, in a separate letter dated May 17, 1996.

This report is intended for the information of management, the Louisiana Legislative Auditor and the Federal Cognizant Agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



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May 17, 1996

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE
BASED ON AN AUDIT OF PRIMARY GOVERNMENT FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Honorable Arnold J. Labat, President
and Members of the Council
St. John the Baptist Parish Council
LaPlace, Louisiana

We have audited the primary government financial statements of the St. John the Baptist Parish Council, Louisiana, for the year ended December 31, 1995, and have issued our report thereon dated May 17, 1996.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement.

The management of the St. John the Baptist Parish Council, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of primary government financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the primary government financial statements of the St. John the Baptist Parish Council, Louisiana, for the year ended December 31, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk, in order to determine our auditing procedures for the purpose of expressing our opinion on the primary government financial statements and not to provide assurance on the internal control structure. Accordingly, we do not express such an opinion.

To the Honorable Arnold J. Labat, President
and Members of the Council
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Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the primary government financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the St. John the Baptist Parish Council, Louisiana, in a separate letter dated May 17, 1996.

This report is intended for the information of management, the Legislative Auditor, and the Federal Cognizant Agency. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



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May 17, 1996

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE
USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the Honorable Arnold J. Labat, President
and Members of the Council
St. John the Baptist Parish Council
LaPlace, Louisiana

We have audited the primary government financial statements of the St. John the Baptist Parish Council, Louisiana, for the year ended December 31, 1995, and have issued our report thereon dated May 17, 1996. We have also audited the compliance of the St. John the Baptist Parish Council, Louisiana, with requirements applicable to major federal financial assistance programs and have issued our report thereon dated May 17, 1996.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement and about whether the St. John the Baptist Parish Council, Louisiana, complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audit for the year ended December 31, 1995, we considered the internal control structure of the St. John the Baptist Parish Council, Louisiana, in order to determine our auditing procedures for the purpose of expressing our opinion on the primary government financial statements of the St. John the Baptist Parish Council, Louisiana, and on the compliance of the St. John the Baptist Parish Council, Louisiana, with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of the internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed the internal control structure policies and procedures relevant to our audit of the primary government financial statements in a separate report dated May 17, 1996.

The management of the St. John the Baptist Parish Council, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of primary government financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance

To the Honorable Arnold J. Labat, President
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with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Accounting Controls

- Cash and Investments
- Revenues, Receivables, and Receipts - Governmental Funds
- Revenues, Receivables, and Receipts - Proprietary Funds
- Expenditures
- Grant and Similar Programs

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended December 31, 1995, the St. John the Baptist Parish Council, Louisiana, expended 89% of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the St. John the Baptist Parish Council, Louisiana's, major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we considered to be material weaknesses as defined above.

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To the Honorable Arnold J. Labat, President
and Members of the Council
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We also noted certain matters involving the internal control structure and its operation that we have reported to the management of the St. John the Baptist Parish Council, Louisiana, in a separate letter dated May 17, 1996.

This report is intended solely for the use of management, the Louisiana Legislative Auditor, the Federal Cognizant Agencies and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the St. John the Baptist Parish Council, is a matter of public record.



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May 17, 1996

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE GENERAL
REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the Honorable Arnold J. Labat, President
and Members of the Council
St. John the Baptist Parish Council
LaPlace, Louisiana

We have audited the primary government financial statements of the St. John the Baptist Parish Council, Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated May 17, 1996.

We have applied procedures to test the St. John the Baptist Parish Council, Louisiana's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1995:

Political Activity
Davis-Bacon Act
Civil Rights
Cash Management
Federal Financial Reports
Administrative Requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's *Compliance Supplement for Single Audits of State and Local Governments*. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the St. John the Baptist Parish Council, Louisiana's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the St. John the Baptist Parish Council, Louisiana, had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

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To the Honorable Arnold J. Labat, President
and Members of the Council
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This report is intended for the information of management, the Louisiana Legislative Auditor and the Federal Cognizant Agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



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May 17, 1996

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO
MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the Honorable Arnold J. Labat, President
and Members of the Council
St. John the Baptist Parish Council
LaPlace, Louisiana

We have audited the primary government financial statements of the St. John the Baptist Parish Council, Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated May 17, 1996.

We have also audited the St. John the Baptist Parish Council, Louisiana's compliance with the requirements governing type of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; special tests and provisions; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1995. The management of the St. John the Baptist Parish Council, Louisiana, is responsible for the St. John the Baptist Parish Council, Louisiana's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the St. John the Baptist Parish Council, Louisiana's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures did not disclose any immaterial instances of noncompliance with the requirements referred to above.

In our opinion, the St. John the Baptist Parish Council, Louisiana, complied, in all material respects, with the requirements governing type of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; special tests and provisions; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1995.

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To the Honorable Arnold J. Labat, President
and Members of the Council

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May 17, 1996

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

To the Honorable Arnold J. Labat, President
and Members of the Council
St. John the Baptist Parish Council
LaPlace, Louisiana

We have audited the primary government financial statements of the St. John the Baptist Parish Council, Louisiana, for the year ended December 31, 1995, and have issued our report thereon dated May 17, 1996.

In connection with our audit of the primary government financial statements of the St. John the Baptist Parish Council, Louisiana, and with our consideration of the St. John the Baptist Parish Council, Louisiana's internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, *Audits of State and Local Governments*, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1995. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; matching level of effort; special reporting requirements; special test and provisions, that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the St. John the Baptist Parish Council, Louisiana's, compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the St. John the Baptist Parish Council, Louisiana's had not complied, in all material respects, with those requirements. Also, the results of our procedures disclosed no immaterial instances of noncompliance with those requirements.

This report is intended for the information of management, the Louisiana Legislative Auditor and the Federal Cognizant Agencies. However, this report is a matter of public record and its distribution is not limited.



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May 17, 1996