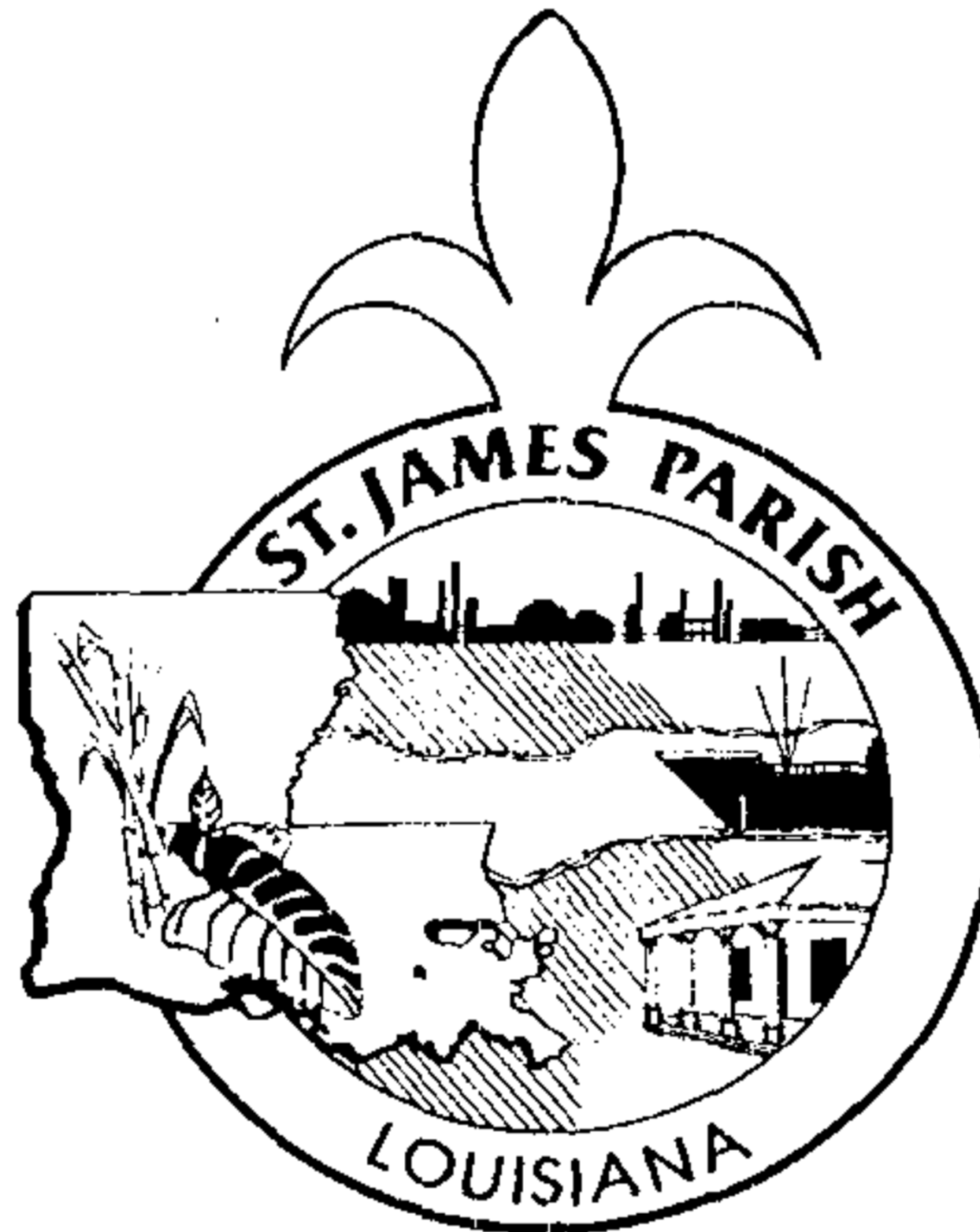


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ST. JAMES PARISH COUNCIL
State of Louisiana

General Purpose Financial Statements
As of and for the Year
Ended December 31, 1999

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 JUL 12 2000

Prepared by:
Department of Finance



Parish of St. James

Office of the President

P.O. Box 106
Convent, Louisiana 70723-0106
(225) 562-2300 (225) 265-3156
TDD: (225) 562-8500

Dale J. Hymel, Jr.
Parish President

June 20, 2000

Ms. Jane Dimitry, CPA
Postlethwaite & Netterville
2324 Severn Avenue
Suite A
Metairie, LA 70001-1977

Dear Ms. Dimitry:

In response to your letter dated May 24, 2000, with regards to the Independent Auditor's Report On Compliance And On Internal Control Over Financial Reporting Based On An Audit of General Purpose Financial Statements Performed in Accordance With Government Auditing Standards the following Corrective Action Plan is hereby submitted:

Corrective Action Plan

Recommendation	Corrective Action	Implementation Date	Contact
The Council should follow public bid laws.	Management will review and Revise its purchasing procedures to insure compliance with the Louisiana Public Bid Law Bid Law	Immediately	A.J. Laiche Director of Finance (225) 562-2290
Actual year to date expenditures be compared to budget and the likelihood of a variance of more than 5% be assessed and the budget be amended accordingly	Management will monitor the budget more closely and revise budget revision procedures where necessary to insure compliance with the Louisiana Local Government Budget Act	Immediately	A.J. Laiche Director of Finance (225) 562-2290

If any other information is needed please let us know.

Yours truly,

A.J. Laiche
Director of Finance

Jody P. Chenier
Director of
Operations

A.J. Laiche
Director of
Finance

Dianne G. Brathwaite
Director of
Human Resources

Gerald J. Falgoust
Director of
Emergency Preparedness



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Parish President

June 20, 2000

Ms. Jane Dimitry, CPA
Postlethwaite & Netterville
2324 Severn Avenue
Suite A
Metairie, LA 70001-1977

Dear Ms. Dimitry:

In response to your letter dated May 24, 2000, with regards to the Independent Auditor's Report On Compliance With Requirements Applicable To Each Major Program And Internal Control Over Compliance In Accordance With OMB Circular A-133 the following Corrective Action Plan is hereby submitted:

Corrective Action Plan

Finding No. 99-01

Recommendation	Corrective Action	Implementation Date	Contact
All personnel involved in the Administration of federal Programs should be familiar with the requirements of allocating salaries of employees that work on multiple federal programs. Also monthly personnel activity reports should be maintained for each employee and the reports should be signed by the employee.	This recommendation has been implemented.	April 1, 2000	A.J. Laiche Director of Finance (225) 562-2290

If any other information is needed please let us know.

Yours truly,

A.J. Laiche
Director of Finance

Jody P. Chenier
Director of
Operations

A.J. Laiche
Director of
Finance

Dianne G. Brathwaite
Director of
Human Resources

Gerald J. Falgoust
Director of
Emergency Preparedness

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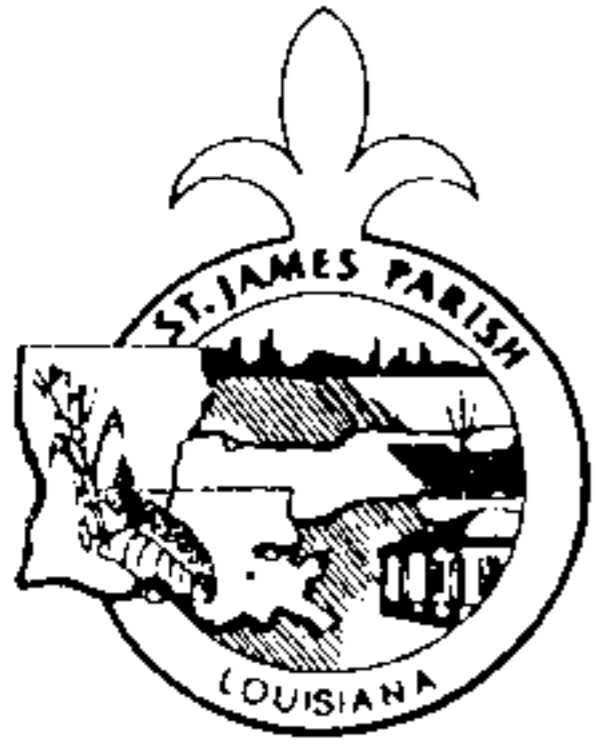
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INTRODUCTORY SECTION



Parish of St. James

Office of the President

P.O. Box 106
Convent, Louisiana 70723-0106
(225) 562-2300 (225) 265-3156
TDD: (225) 562-8500

Dale J. Hymel, Jr.
Parish President

May 24, 2000

Office of the Legislative Auditor
Attn: Ms. Carmen Walker
1600 Riverside North
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Ms. Walker:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the St. James Parish Council as of and for the fiscal year ended December 31, 1999. The report includes all funds under the control and oversight of the Parish Council. The following component units within the parish have been included within the accompanying report:

St. James Youth Center
Gas & Water Distribution System

St. James Parish Clerk of Court
St. James Parish Hospital

The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely yours,

A. J. Laiche
Director of Finance

AJL:rmf
Enclosures

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT



Postlethwaite & Netterville
A Professional Accounting Corporation

2324 Severn Avenue, Suite A • Metairie, Louisiana 70001-1977
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To the President and Members
St. James Parish Council
Convent, Louisiana

Independent Auditors' Report

We have audited the accompanying general purpose financial statements of the St. James Parish Council, State of Louisiana, as of and for the year December 31, 1999. These general purpose financial statements are the responsibility of the management of St. James Parish Council, State of Louisiana. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of the discretely presented component units, St. James Parish Hospital and St. James Parish Clerk of Court. The financial statements of St. James Parish Hospital reflect total assets of \$6,862,024 as of March 31, 1999 and total revenues of \$7,166,518 for the year ended March 31, 1999. The financial statements of St. James Parish Clerk of Court reflect total assets of \$734,950 as of June 30, 1999 and total revenues of \$439,184 for the year ended June 30, 1999. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion on the general purpose financial statements, insofar as it relates to the amounts included for the discretely presented components units, is based solely on the reports of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion based on our audit and the reports of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the St. James Parish Council, State of Louisiana, at December 31, 1999 and the results of its operations and the cash flows of its proprietary fund types and discretely presented component unit for the year ended December 31, 1999 in conformity with generally accepted accounting principles.



In accordance with *Government Auditing Standards*, we have also issued our report dated May 24, 2000 on our consideration of St. James Parish Council, State of Louisiana's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of St. James Parish Council, State of Louisiana. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the general purpose financial statements of St. James Parish Council, State of Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

Postlethwaite & Netterville

Metairie, Louisiana
May 24, 2000



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON
INTERNAL CONTROL OVER FINANCIAL REPORTING

DECEMBER 31, 1999



Postlethwaite & Netterville
A Professional Accounting Corporation

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND
ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT
AUDITING STANDARDS

To the President and Members
St. James Parish Council
Convent, Louisiana

We have audited the general purpose financial statements of the St. James Parish Council, State of Louisiana, for the year ended December 31, 1999, and have issued our report thereon dated May 24, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether St. James Parish Council, State of Louisiana's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed the following instances of noncompliance that are required to be reported under *Government Auditing Standards*.

State law requires the purchase of equipment through public bidding. The Council acquired computer hardware, software and associated services totaling \$129,683 (\$84,294 expended in 1999) for the library without a formal bid process. The expenditure was classified as professional fees. We recommend that the Council follow public bid laws. The Council's management corrective action plan includes the review and revision of purchasing procedures to insure that all acquisitions comply with Louisiana Public Bid Law.

Louisiana's revised statutes 39:1310 require written notification and responsive action for certain funds when actual plus expected expenditures exceed 5% of the budget. As reported in the financial statements, certain funds exceeded expenditures including the Criminal Court, Public Safety and Head Start Special Revenue Funds which had



anticipated expenditures in excess of \$250,000 and which had variances in excess of 5%. We recommend that actual year to date expenditures be compared to the budget and the likelihood of a variance of more than 5% be assessed and the budget amended accordingly. Management has indicated their intention to monitor the budget and assess the likelihood of excess expenditures and when likely to amend the budget.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered St. James Parish Council, State of Louisiana's control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose 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 over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management, others within the organization, St. James Parish Council, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Postlethwaite & Netterville

Metairie, Louisiana
May 24, 2000



GENERAL PURPOSE FINANCIAL STATEMENTS

ST. JAMES PARISH COUNCIL
 Convent, Louisiana
 All Fund Types, Account Groups and Discretely Presented Component Units
 Combined Balance Sheet, December 31, 1999
 With Comparative Totals for December 31, 1998

	Governmental Fund Types				Proprietary Fund Types	
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds
Assets and Other Debits						
Cash and cash equivalents	\$ 570,271	\$ 4,705,533	\$ 142,829	\$ 381,657	\$ 456,706	\$ 1,124,449
Time certificates of deposit	-	500,000	3,000	-	-	-
Investment securities	974,176	3,017,616	525,908	201,197	1,133,692	161,610
Investment in deferred compensation	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	2,297,439	5,490,279	1,521,585	12,351	778,147	3,043
Interfund loans receivable	-	58,978	-	-	-	-
Due from other funds	967	369,258	-	-	486	-
Inventory	24,562	-	-	-	151,313	-
Prepaid items	-	-	-	-	75,776	-
Restricted assets	-	-	-	-	1,127,881	-
Other assets	-	-	-	-	16,042	-
Land, buildings, and equipment (net)	-	-	-	-	15,176,434	-
Amount available in debt service funds	-	-	-	-	-	-
Amount to be provided for retirement of general long-term obligations	-	-	-	-	-	-
Total Assets and Other Debits	\$ 3,867,415	\$ 14,141,664	\$ 2,193,322	\$ 595,205	\$ 18,916,477	\$ 1,289,102
Liabilities and Fund Equity						
Liabilities						
Accounts payable	\$ 250,321	\$ 566,571	\$ 49,734	\$ 46,986	\$ 111,523	\$ -
Liability for claims	-	-	-	-	-	150,000
Payroll deductions and withholdings payable	48,504	99,357	-	-	47,033	-
Payable from restricted assets:						
Deposits	-	-	-	-	188,859	-
Bond interest payable:						
Bonded debt payable within one year	-	-	-	-	10,538	-
Current portion of capital lease payable	-	-	-	-	245,000	-
Current maturities of long-term debt	-	-	-	-	3,280	-
Due to other funds	115,308	967	-	-	217,264	-
Other liabilities	-	-	-	-	76,460	-
Deposits and escrow accounts	-	-	-	-	-	-
Deferred revenues	-	3,307	-	-	-	-
Capital lease obligation	-	-	-	-	-	-
Compensated absences	-	-	-	-	264,558	-
Notes payable	-	-	-	-	-	-
Bonds or certificates of indebtedness payable	-	-	-	-	1,802,138	-
Interfund loans payable	-	58,978	-	-	-	-
Total Liabilities	414,133	729,180	49,734	46,986	2,966,653	150,000
Fund Equity:						
Contributed capital	-	-	-	-	13,265,952	-
Investment in general fixed assets	-	-	-	-	-	-
Retained earnings:						
Reserved	-	-	-	-	683,484	1,139,102
Unreserved-undesignated	-	-	-	-	2,000,388	-
Total retained earnings	-	-	-	-	2,683,872	1,139,102
Fund Balances:						
Reserved for debt service	-	-	2,143,588	-	-	-
Unreserved-undesignated	3,453,282	13,412,484	-	548,219	-	-
Total Fund Balance	3,453,282	13,412,484	2,143,588	548,219	-	-
Total Fund Equity	3,453,282	13,412,484	2,143,588	548,219	15,949,824	1,139,102
Total Liabilities and Fund Equity	\$ 3,867,415	\$ 14,141,664	\$ 2,193,322	\$ 595,205	\$ 18,916,477	\$ 1,289,102

The accompanying notes are an integral part of this statement

Account Groups		Totals	Component Units		Totals	
General	General	Primary	St. James	St. James	Reporting Entity	
Fixed	Long-term	Government	Parish	Parish	(Memorandum Only)	
Assets	Obligations	(Memorandum	Hospital	Clerk of	1999	1998
		Only)		Court		
\$ -	\$ -	\$ 7,381,445	\$ 420,546	\$ 106,225	\$ 7,908,216	\$ 8,250,246
-	-	503,000	-	543,081	1,046,081	1,038,612
-	-	6,014,199	-	-	6,014,199	5,632,120
-	-	-	-	-	-	1,606,440
-	-	10,102,844	1,671,502	20,543	11,794,889	11,385,905
-	-	58,978	-	-	58,978	145,800
-	-	370,711	-	150	370,861	365,705
-	-	175,875	85,999	-	261,874	294,620
-	-	75,776	61,335	3,780	140,891	203,206
-	-	1,127,881	2,051,140	-	3,179,021	2,577,754
-	-	16,042	650	-	16,692	19,399
23,735,240	-	38,911,674	2,570,852	61,171	41,543,697	40,866,650
-	2,143,588	2,143,588	-	-	2,143,588	2,105,957
-	10,248,764	10,248,764	-	-	10,248,764	11,196,914
<u>\$ 23,735,240</u>	<u>\$ 12,392,352</u>	<u>\$ 77,130,777</u>	<u>\$ 6,862,024</u>	<u>\$ 734,950</u>	<u>\$ 84,727,751</u>	<u>\$ 85,689,328</u>
\$ -	\$ -	\$ 1,025,135	\$ 177,455	\$ 3,052	\$ 1,205,642	\$ 1,361,930
-	-	150,000	-	-	150,000	220,000
-	-	194,894	-	-	194,894	236,927
-	-	188,859	-	-	188,859	164,290
-	-	10,538	-	-	10,538	53,085
-	-	245,000	-	-	245,000	225,144
-	-	3,280	-	-	3,280	3,629
-	-	-	40,889	-	40,889	38,742
-	-	333,539	-	3,854	337,393	278,279
-	-	76,460	154,297	423,156	653,913	683,171
-	-	-	-	-	-	1,606,440
-	-	3,307	144,200	-	147,507	194,795
-	538,160	538,160	-	-	538,160	499,367
-	408,543	673,101	147,872	-	820,973	791,137
-	154,649	154,649	104,460	-	259,109	264,822
-	11,291,000	13,093,138	-	-	13,093,138	14,413,155
-	-	58,978	-	-	58,978	145,800
-	12,392,352	16,749,038	769,173	430,062	17,948,273	21,180,713
-	-	13,265,952	-	-	13,265,952	12,789,233
<u>23,735,240</u>	<u>-</u>	<u>23,735,240</u>	<u>-</u>	<u>61,171</u>	<u>23,796,411</u>	<u>22,757,657</u>
-	-	1,822,586	-	-	1,822,586	565,151
-	-	2,000,388	6,092,851	-	8,093,239	9,409,701
-	-	3,822,974	6,092,851	-	9,915,825	9,974,852
-	-	2,143,588	-	3,780	2,147,368	2,109,737
-	-	17,413,985	-	239,937	17,653,922	16,877,136
-	-	19,557,573	-	243,717	19,801,290	18,986,873
<u>23,735,240</u>	<u>-</u>	<u>60,381,739</u>	<u>6,092,851</u>	<u>304,888</u>	<u>66,779,478</u>	<u>64,508,615</u>
<u>\$ 23,735,240</u>	<u>\$ 12,392,352</u>	<u>\$ 77,130,777</u>	<u>\$ 6,862,024</u>	<u>\$ 734,950</u>	<u>\$ 84,727,751</u>	<u>\$ 85,689,328</u>

ST. JAMES PARISH COUNCIL
 Convent, Louisiana
 All Governmental Fund Types and Discretely Presented Component Units
 Combined Statement of Revenues, Expenditures
 and Changes in Fund Balances
 For the year ended December 31, 1999
 With Comparative Totals for the year ended December 31, 1998

	Governmental Fund Types				Totals Primary Government (Memorandum Only)
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	
Revenues:					
Taxes	\$3,280,922	\$ 7,089,570	\$ 1,546,499	\$ -	\$ 11,916,991
Licenses and permits	332,580	-	-	-	332,580
Intergovernmental revenues	316,288	2,600,640	-	468,180	3,385,108
Fines and forfeits	-	151,166	-	-	151,166
Charges for services	-	582,692	-	-	582,692
Interest earned	117,577	419,628	55,438	21,179	613,822
In-kind contributions	-	231,641	-	-	231,641
Other revenues	107,190	271,890	91	-	379,171
Total revenues	<u>4,154,557</u>	<u>11,347,227</u>	<u>1,602,028</u>	<u>489,359</u>	<u>17,593,171</u>
Expenditures:					
Current:					
General government	2,639,000	1,589,075	49,733	-	4,277,808
Public safety	352,163	1,063,300	-	2	1,415,465
Highways and streets	-	1,122,630	-	-	1,122,630
Sanitation	-	1,138,498	-	-	1,138,498
Public transportation	-	438,673	-	-	438,673
Health and welfare	204,913	1,511,996	-	-	1,716,909
Public housing	1,560	268	-	-	1,828
Culture and recreation	-	1,361,972	-	-	1,361,972
Economic development and assistance	236,472	1,104,198	-	-	1,340,670
Capital outlay	213,734	1,221,296	-	763,766	2,198,796
In-kind expenses	-	231,641	-	-	231,641
Debt service:					
Principal	-	-	1,015,000	-	1,015,000
Interest and bank charges	-	-	548,964	-	548,964
Cost of issuance	-	-	-	-	-
Total expenditures	<u>3,647,842</u>	<u>10,783,547</u>	<u>1,613,697</u>	<u>763,768</u>	<u>16,808,854</u>
Excess (deficiency) of revenues over expenditures	506,715	563,680	(11,669)	(274,409)	784,317
Other financing sources (uses)					
Operating transfers in	40,355	1,041,864	49,300	305,606	1,437,125
Proceeds of refunding bonds	-	-	-	-	-
Proceeds from capital lease	-	120,000	-	-	120,000
Proceeds from credit sales	-	-	-	-	-
Proceeds from loans	-	-	-	-	-
Donation of property	-	-	-	-	-
Operating transfers out	(812,218)	(596,751)	-	(110,240)	(1,519,209)
Transfer to escrow agent	-	-	-	-	-
Interest on lease purchase	-	(7,124)	-	-	(7,124)
Total other financing sources (uses)	<u>(771,863)</u>	<u>557,989</u>	<u>49,300</u>	<u>195,366</u>	<u>30,792</u>
Excess (deficiency) of revenues and other sources over expenditures and other (uses)	(265,148)	1,121,669	37,631	(79,043)	815,109
Fund balance, beginning of year	3,718,430	12,290,815	2,105,957	627,262	18,742,464
Fund balance, end of year	<u>\$ 3,453,282</u>	<u>\$ 13,412,484</u>	<u>\$ 2,143,588</u>	<u>\$ 548,219</u>	<u>\$ 19,557,573</u>

The accompanying notes are an integral part of this statement

Component Unit St. James Parish Clerk of Court	Totals Reporting Entity (Memorandum Only)	
	1999	1998
\$ -	\$ 11,916,991	\$ 12,213,335
4,125	336,705	336,010
-	3,385,108	3,101,350
-	151,166	137,203
419,569	1,002,261	1,039,045
15,490	629,312	618,152
-	231,641	234,607
-	379,171	428,981
<u>439,184</u>	<u>18,032,355</u>	<u>18,108,683</u>
438,083	4,715,891	4,381,789
-	1,415,465	1,691,196
-	1,122,630	1,064,107
-	1,138,498	1,073,275
-	438,673	425,109
-	1,716,909	1,471,063
-	1,828	2,484
-	1,361,972	1,242,434
-	1,340,670	1,589,004
1,793	2,200,589	1,872,680
-	231,641	234,607
-	1,015,000	1,050,717
-	548,964	589,078
-	-	44,738
<u>439,876</u>	<u>17,248,730</u>	<u>16,732,281</u>
(692)	783,625	1,376,402
-	1,437,125	906,518
-	-	2,136,000
-	120,000	481,635
-	-	21,499
-	-	-
-	-	85,500
-	(1,519,209)	(978,228)
-	-	(2,159,534)
-	(7,124)	(9,793)
-	<u>30,792</u>	<u>483,597</u>
(692)	814,417	1,859,999
244,409	18,986,873	17,126,874
<u>\$ 243,717</u>	<u>\$ 19,801,290</u>	<u>\$ 18,986,873</u>

ST. JAMES PARISH COUNCIL
 Convent, Louisiana
 Governmental Fund Type - General and Special Revenue Funds
 Combined Statement of Revenues, Expenditures
 and Changes in Fund Balances
 Budget (GAAP Basis) and Actual
 For the year ended December 31, 1999
 With Comparative Actual Totals for the year ended December 31, 1998

	General Fund		Variance Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Revenues:				
Taxes	\$3,294,600	\$3,280,922	\$ (13,678)	\$3,337,138
Licenses and permits	317,500	332,580	15,080	332,410
Intergovernmental revenues	334,000	316,288	(17,712)	689,282
Fines and forfeits	-	-	-	-
Charges for services	-	-	-	-
Interest	111,200	117,577	6,377	141,198
In-kind contributions	-	-	-	2,500
Other	98,000	107,190	9,190	105,832
Total revenues	<u>4,155,300</u>	<u>4,154,557</u>	<u>(743)</u>	<u>4,608,360</u>
Expenditures:				
Current:				
General government	2,589,100	2,639,000	(49,900)	2,402,196
Public safety	360,900	352,163	8,737	423,972
Highways and streets	-	-	-	-
Sanitation	-	-	-	-
Public transportation	-	-	-	-
Health and welfare	202,600	204,913	(2,313)	194,089
Public housing	2,400	1,560	840	1,840
Culture and recreation	-	-	-	-
<i>Economic development and assistance</i>	227,300	236,472	(9,172)	476,458
Capital outlay	191,300	213,734	(22,434)	246,612
In-kind expenses	-	-	-	2,500
Total expenditures	<u>3,573,600</u>	<u>3,647,842</u>	<u>(74,242)</u>	<u>3,747,667</u>
Excess (deficiency) of revenues over expenditures	581,700	506,715	(74,985)	860,693
Other financing sources (uses)				
Operating transfers in	202,400	40,355	(162,045)	3,395
Proceeds from capital lease	-	-	-	94,856
Proceeds from credit sales	-	-	-	-
Donation of property	-	-	-	-
Operating transfers out	(1,012,600)	(812,218)	200,382	(497,951)
Interest on lease purchase	-	-	-	-
Total other financing sources (uses)	<u>(810,200)</u>	<u>(771,863)</u>	<u>38,337</u>	<u>(399,700)</u>
Excess (deficiency) of revenues and other sources over expenditures and other (uses)	(228,500)	(265,148)	(36,648)	460,993
Fund balance, beginning of year	3,718,430	3,718,430	-	3,257,437
Fund balance, end of year	<u>\$ 3,489,930</u>	<u>\$ 3,453,282</u>	<u>\$ (36,648)</u>	<u>\$ 3,718,430</u>

The accompanying notes are an integral part of this statement

Special Revenue Funds			
Budget	Actual	Variance Favorable (Unfavorable)	1998 Actual
\$ 6,998,300	\$ 7,089,570	\$ 91,270	\$ 7,256,972
-	-	-	-
2,374,061	2,600,640	226,579	2,412,068
148,500	151,166	2,666	137,203
585,800	582,692	(3,108)	552,548
391,450	419,628	28,178	385,217
210,600	231,641	21,041	232,107
255,150	271,890	16,740	241,289
<u>10,963,861</u>	<u>11,347,227</u>	<u>383,366</u>	<u>11,217,404</u>
1,596,818	1,589,075	7,743	1,504,915
1,106,000	1,063,300	42,700	1,267,224
1,220,400	1,122,630	97,770	1,064,107
1,145,800	1,138,498	7,302	1,073,275
451,400	438,673	12,727	425,109
1,480,800	1,511,996	(31,196)	1,276,974
-	268	(268)	644
1,465,500	1,361,972	103,528	1,242,434
1,026,400	1,104,198	(77,798)	1,112,546
1,127,200	1,221,296	(94,096)	1,451,938
210,600	231,641	(21,041)	232,107
<u>10,830,918</u>	<u>10,783,547</u>	<u>47,371</u>	<u>10,651,273</u>
132,943	563,680	430,737	566,131
1,068,350	1,041,864	(26,486)	568,441
-	120,000	120,000	386,779
-	-	-	21,499
-	-	-	85,500
(1,087,050)	(596,751)	490,299	(420,107)
(5,900)	(7,124)	(1,224)	(9,793)
<u>(24,600)</u>	<u>557,989</u>	<u>582,589</u>	<u>632,319</u>
108,343	1,121,669	1,013,326	1,198,450
12,290,815	12,290,815	-	11,092,365
<u>\$ 12,399,158</u>	<u>\$ 13,412,484</u>	<u>\$ 1,013,326</u>	<u>\$ 12,290,815</u>

ST. JAMES PARISH COUNCIL
 Convent, Louisiana
 Governmental Fund Type - 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, 1999
 With Comparative Actual Totals for the year ended December 31, 1998

	Debt Service Funds			1998 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
Revenues:				
Taxes	\$ 1,592,600	\$ 1,546,499	\$ (46,101)	\$ 1,619,225
Intergovernmental	-	-	-	-
Interest	56,600	55,438	(1,162)	57,497
Other	-	91	91	81,860
Total revenues	<u>1,649,200</u>	<u>1,602,028</u>	<u>(47,172)</u>	<u>1,758,582</u>
Expenditures:				
Current:				
General government	52,900	49,733	3,167	56,481
Sanitation	-	-	-	-
Public Safety	-	-	-	-
Capital outlay	-	-	-	-
Debt Service:				
Principal	1,100,000	1,015,000	85,000	1,050,717
Interest and bank charges	516,600	548,964	(32,364)	589,078
Cost of issuance	-	-	-	44,738
Total expenditures	<u>1,669,500</u>	<u>1,613,697</u>	<u>55,803</u>	<u>1,741,014</u>
Excess (deficiency) of revenues over expenditures	(20,300)	(11,669)	8,631	17,568
Other financing sources (uses)				
Operating transfers in	49,300	49,300	-	91,037
Proceeds of refunding bonds	-	-	-	2,136,000
Operating transfers out	-	-	-	(750)
Transfer to escrow agent	-	-	-	(2,159,534)
Total other financing sources (uses)	<u>49,300</u>	<u>49,300</u>	<u>-</u>	<u>66,753</u>
Excess (deficiency) of revenues and other sources over expenditures and other (uses)	29,000	37,631	8,631	84,321
Fund balance, beginning of year	2,105,957	2,105,957	-	2,021,636
Fund balance, end of year	<u>\$ 2,134,957</u>	<u>\$ 2,143,588</u>	<u>\$ 8,631</u>	<u>\$ 2,105,957</u>

The accompanying notes are an integral part of this statement

Capital Projects Funds			
Budget	Actual	Variance Favorable (Unfavorable)	1998 Actual
\$ -	\$ -	\$ -	\$ -
468,200	468,180	(20)	-
20,300	21,179	879	21,580
-	-	-	-
<u>488,500</u>	<u>489,359</u>	<u>859</u>	<u>21,580</u>
-	-	-	-
60,000	-	60,000	-
-	2	(2)	-
1,193,300	763,766	429,534	161,746
-	-	-	-
-	-	-	-
-	-	-	-
<u>1,253,300</u>	<u>763,768</u>	<u>489,532</u>	<u>161,746</u>
(764,800)	(274,409)	490,391	(140,166)
802,700	305,606	(497,094)	243,645
-	-	-	-
(115,200)	(110,240)	4,960	(59,420)
-	-	-	-
<u>687,500</u>	<u>195,366</u>	<u>(492,134)</u>	<u>184,225</u>
(77,300)	(79,043)	(1,743)	44,059
627,262	627,262	-	583,203
<u>\$ 549,962</u>	<u>\$ 548,219</u>	<u>\$ (1,743)</u>	<u>\$ 627,262</u>

ST. JAMES PARISH COUNCIL
 Convent, Louisiana
 All Proprietary Fund Types and Discretely Presented Component Units
 Combined Statement of Revenues, Expenses and
 Changes in Retained Earnings
 For the year ended December 31, 1999
 With Comparative Totals for the year ended December 31, 1998

	Proprietary Fund Types		Totals
	Enterprise Funds	Internal Service Fund	Primary Government (Memorandum Only)
Operating revenues:			
Charges for sales and services	\$ 4,311,223	\$ 1,030,505	\$ 5,341,728
Ad valorem tax and other taxes	211,874	-	211,874
Other	138,080	-	138,080
Total operating revenues	<u>4,661,177</u>	<u>1,030,505</u>	<u>5,691,682</u>
Operating expenses:			
Cost of sales and services	1,052,570	776,771	1,829,341
Payrolls	2,019,050	-	2,019,050
General and administrative	1,128,682	175,251	1,303,933
Depreciation and amortization	647,961	-	647,961
Total operating expenses	<u>4,848,263</u>	<u>952,022</u>	<u>5,800,285</u>
Operating income (loss)	(187,086)	78,483	(108,603)
Nonoperating revenues (expenses):			
Interest income	108,216	50,861	159,077
Interest expense	(166,070)	-	(166,070)
Grants	115,724	-	115,724
Other	225	-	225
Total nonoperating revenues (expenses)	<u>58,095</u>	<u>50,861</u>	<u>108,956</u>
Net income (loss) from continuing operations	(128,991)	129,344	353
Discontinued operations	-	-	-
Net income (loss)	(128,991)	129,344	353
Retained earnings, beginning of year	2,812,863	1,009,758	3,822,621
Retained earnings, end of year	<u>\$ 2,683,872</u>	<u>\$ 1,139,102</u>	<u>\$ 3,822,974</u>

The accompanying notes are an integral part of this statement.

Component Unit St. James Parish Hospital	Totals Reporting Entity (Memorandum Only)	
	1999	1998
\$ 5,933,450	\$ 11,275,178	\$ 11,894,686
1,033,173	1,245,047	1,249,791
24,570	162,650	179,938
<u>6,991,193</u>	<u>12,682,875</u>	<u>13,324,415</u>
3,171,119	5,000,460	4,605,822
2,718,526	4,737,576	4,861,745
936,739	2,240,672	2,343,197
387,296	1,035,257	1,032,571
<u>7,213,680</u>	<u>13,013,965</u>	<u>12,843,335</u>
(222,487)	(331,090)	481,080
151,257	310,334	278,062
(12,218)	(178,288)	(162,631)
4,680	120,404	197,427
19,388	19,613	(3,358)
<u>163,107</u>	<u>272,063</u>	<u>309,500</u>
(59,380)	(59,027)	790,580
-	-	(343,704)
(59,380)	(59,027)	446,876
6,152,231	9,974,852	9,527,976
<u>\$ 6,092,851</u>	<u>\$ 9,915,825</u>	<u>\$ 9,974,852</u>

ST. JAMES PARISH COUNCIL
 Convent, Louisiana
 All Proprietary Fund Types and Discretely Presented Component Units
 Combined Statement of Cash Flows
 For the year ended December 31, 1999
 With Comparative Totals for the year ended December 31, 1998

	Proprietary Fund Types		Totals Primary Government (Memorandum Only)
	Enterprise Funds	Internal Service Fund	
Cash flows from operating activities:			
Operating income (loss)	\$ (187,086)	\$ 78,483	\$ (108,603)
Adjustments to reconcile operating income to net cash provided by operating activities			
Depreciation and amortization	647,961	-	647,961
Provision for uncollectible accounts	4,650	-	4,650
Write off of uncollectible accounts	(6,762)	-	(6,762)
Changes in assets and liabilities:			
Accounts receivables	67,556	11,737	79,293
Inventory	18,217	-	18,217
Prepaid expenses	6,493	-	6,493
Accounts payable	(130,805)	(958)	(131,763)
Payroll deductions and withholdings payable	(19,793)	-	(19,793)
Liability for claims	-	(70,000)	(70,000)
Due to (from) other funds	4,632	-	4,632
Accrued expenses	-	-	-
Other liabilities	(2,731)	-	(2,731)
Compensated absences	3,746	-	3,746
Deferred revenue	-	-	-
Customers' deposits	24,569	-	24,569
Net cash provided by (used in) operating activities	<u>430,647</u>	<u>19,262</u>	<u>449,909</u>
Cash flows from noncapital financing activities:			
Donations/grants received	116,224	-	116,224
Net cash provided by noncapital financing activities	<u>116,224</u>	<u>-</u>	<u>116,224</u>
Cash flows from capital and related financing activities:			
Principal repayment of debt	(300,144)	-	(300,144)
Interest paid on debt	(195,263)	-	(195,263)
Additional borrowings of long-term debt	-	-	-
Acquisitions and construction of capital assets	(271,384)	-	(271,384)
Contributed capital	116,766	-	116,766
Repayment of capital lease borrowings	(3,630)	-	(3,630)
Transfer to escrow agent	-	-	-
Grant from state government	85,000	-	85,000
Miscellaneous (payments) receipts	(275)	-	(275)
Net cash used for capital and related financing activities	<u>(568,930)</u>	<u>-</u>	<u>(568,930)</u>

The accompanying notes are an integral part of this statement.

Component Unit St. James Parish Hospital	Totals Reporting Entity (Memorandum Only)	
	1999	1998
\$ (222,487)	\$ (331,090)	\$ 137,376
353,496	1,001,457	1,111,337
696,242	700,892	549,152
-	(6,762)	(3,786)
(863,292)	(783,999)	(980,313)
11,373	29,590	(14,071)
55,822	62,315	21,672
(153,348)	(285,111)	200,015
-	(19,793)	7,590
-	(70,000)	-
-	4,632	35,047
20,351	20,351	(576,884)
-	(2,731)	(4,926)
(229)	3,517	25,623
-	-	(35,000)
-	24,569	29,630
<u>(102,072)</u>	<u>347,837</u>	<u>502,462</u>
4,680	120,904	197,927
<u>4,680</u>	<u>120,904</u>	<u>197,927</u>
(39,655)	(339,799)	(290,660)
(12,218)	(207,481)	(116,061)
-	-	189,400
(124,201)	(395,585)	(736,785)
-	116,766	35,908
-	(3,630)	(3,322)
-	-	(72,055)
-	85,000	100,000
19,388	19,113	(3,858)
<u>(156,686)</u>	<u>(725,616)</u>	<u>(897,433)</u>

ST. JAMES PARISH COUNCIL
 Convent, Louisiana
 All Proprietary Fund Types and Discretely Presented Component Units
 Combined Statement of Cash Flows
 For the year ended December 31, 1999
 With Comparative Totals for the year ended December 31, 1998

	Proprietary Fund Types		Totals
	Enterprise Funds	Internal Service Fund	Primary Government (Memorandum Only)
Cash flows from investing activities:			
Cash returned for security deposits	-	-	-
Interest received on investments	108,403	50,861	159,264
Cash invested in assets whose use is limited	-	-	-
Maturation of certificates of deposits	150,000	-	150,000
Purchase of certificates of deposits	(180,000)	-	(180,000)
Proceeds from sale of investments	-	70,137	70,137
Purchase of investments	(74,630)	-	(74,630)
Net cash provided by (used for) investing activities	<u>3,773</u>	<u>120,998</u>	<u>124,771</u>
Net increase (decrease) in cash and cash equivalents	(18,286)	140,260	121,974
Cash and cash equivalents, beginning of year	<u>1,024,597</u>	<u>984,189</u>	<u>2,008,786</u>
Cash and cash equivalents, end of year	<u>\$ 1,006,311</u>	<u>\$ 1,124,449</u>	<u>\$ 2,130,760</u>
Supplemental disclosures of cash flow information:			
Noncash capital and related activities:			
Utility plant, property and equipment contributed by subdividers	<u>\$ (274,953)</u>	<u>\$ -</u>	<u>\$ (274,953)</u>
Bond issuance costs paid	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Proceeds from bonds issued to refund capital debt	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

Component Unit St. James Parish Hospital	Totals Reporting Entity (Memorandum Only)	
	1999	1998
	(305)	(305)
151,257	310,521	278,001
(481,056)	(481,056)	373,564
-	150,000	120,000
-	(180,000)	(150,000)
-	70,137	28,400
-	(74,630)	(492,532)
<u>(330,104)</u>	<u>(205,333)</u>	<u>178,038</u>
(584,182)	(462,208)	(19,006)
<u>1,004,728</u>	<u>3,013,514</u>	<u>3,032,520</u>
<u>\$ 420,546</u>	<u>\$ 2,551,306</u>	<u>\$ 3,013,514</u>
<u>\$ -</u>	<u>\$ (274,953)</u>	<u>\$ (103,324)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ (18,816)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 900,000</u>

ST. JAMES PARISH COUNCIL
Convent, Louisiana
Notes to the Financial Statements

INTRODUCTION

The St. James Parish Council is the governing authority for St. James Parish and is a political subdivision of the State of Louisiana. The Parish Council is governed by seven councilmen representing the various districts within the Parish. The councilmen serve four-year terms which expire on January 8, 2000.

Louisiana Revised Statute 33:1236 gives the Parish Council various powers in regulating and directing the affairs of the Parish and its inhabitants. The more notable of these are the power to make regulations for their own government, to regulate the construction and maintenance of roads, bridges, and drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the Parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, service charges, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

To fulfill its responsibilities to the poor, disadvantaged, and unemployed in the Parish, the Parish Council may provide for specialized health service programs, emergency food and medical assistance, family planning assistance, recreation and service centers for the elderly, consumer education, agricultural assistance, and economic development activities. To provide funding for these activities, the Parish Council, in addition to local funding sources, performs the functions of a community action agency under the terms and provisions of the United States Economic Opportunity Act of 1964.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the St. James Parish Council have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

As the governing authority of the Parish, for reporting purposes, the St. James Parish Council is the reporting entity for St. James Parish. The financial reporting entity consists of (a) the primary government (Parish Council), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the St. James Parish Council for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. The criteria includes:

ST. JAMES PARISH COUNCIL
 Convent, Louisiana
 Notes to the Financial Statements (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. Appointing a voting majority of an organization's governing body and,
 - a. The ability of the Parish Council to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Parish Council.
2. Organizations for which the Parish Council does not appoint a voting majority but which are fiscally dependent on the Parish 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 Parish Council has determined that the following component units are part of the reporting entity:

Component Unit	Fiscal Year End	Criteria Used	Type of Presentation
St. James Parish Gas & Water Distribution System	June 30	1,3	Blended
St. James Youth Center	December 31	1,3	Blended
St. James Parish Clerk of Court	June 30	2,3	Discrete
St. James Parish Hospital	March 31	1,3	Discrete

Complete financial statements for each of the individual component units may be obtained at the entity's administrative offices, except for the St. James Youth Center, which does not issue separate financial statements.

The St. James Parish Council reporting entity's financial statements do not include the component units that are multi-parish component units. The multi-parish component units include:

Multi-Parish Component Unit	Fiscal Year End	Component Unit of
Ascension-St. James Airport & Transportation Authority	June 30	Ascension Parish
District Attorney of the Twenty-third Judicial District	December 31	Ascension Parish
Twenty-third Judicial District Indigent Defender Board	December 31	Ascension Parish

ST. JAMES PARISH COUNCIL
Convent, Louisiana
Notes to the Financial Statements (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Considered in the determinations of component units of the reporting entity were the St. James Parish School Board, St. James Parish Assessor, St. James Parish Sheriff, and the various municipalities in the Parish. It was determined that these governmental entities are not component units of the St. James Parish Council reporting entity. All are governed by independently elected officials. The Parish Council oversight unit neither appoints governing Boards nor designates management. Furthermore, the Parish Council has no ability to significantly influence operations, nor does it have any accountability for fiscal matters of the entities. They are considered by the Parish Council to be separate autonomous governments and issue financial statements separate from those of the St. James Parish Council reporting entity.

The St. James Parish Council is responsible for appointing the members of the board of the St. James Housing Authority. The Council's accountability for the Housing Authority does not extend beyond making the appointments. It was determined that the St. James Housing Authority is a related organization to the St. James Parish Council.

C. FUND ACCOUNTING

The Parish 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 Parish Council are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, 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 Parish 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 Parish Council which 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.

ST. JAMES PARISH COUNCIL
Convent, Louisiana
Notes to the Financial Statements (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Debt service funds - account for transactions relating to resources retained and used for the payment of interest and principal 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 being financed by proprietary funds.

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 (1) 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 (2) where the governing body has decided that periodic determination of revenue 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. The Parish Council has one internal service fund for health insurance.

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.

Account Groups

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in governmental funds. Public domain or infrastructures are not capitalized. Interest costs incurred during construction are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

ST. JAMES PARISH COUNCIL
Convent, Louisiana
Notes to the Financial Statements (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term obligations account group, not in the governmental funds.

The two account groups are not funds. They are concerned only with the measurement of financial position, not with measurement of results of operations.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its *measurement focus*. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and 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. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

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

Federal and state grants are recorded when the Council is entitled to the funds.

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Sales and use tax revenues are recorded when collected by the Council's collection agent, the St. James Parish School Board.

Substantially all other revenues are recorded when they become available to the Council.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term obligations, which are recognized when due, and compensated absences, which are recognized when leave is actually taken or when employees (or their heirs) are paid for accrued leave upon retirement or death.

ST. JAMES PARISH COUNCIL
Convent, Louisiana
Notes to the Financial Statements (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid (and any other financing source/use) are accounted for as other financing sources (uses).

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. The proprietary funds apply all applicable GASB pronouncements as well as any of the pronouncements issued on or before November 30, 1989, by Financial Accounting Standard Board (FASB), Accounting Principles Board (APB), and the Committee on Accounting Procedure unless those pronouncements conflict with or contradict GASB pronouncements.

E. BUDGET PRACTICES

The proposed budget for the year ended December 31, 1999, was completed and made available for public inspection at the Council Office on November 4, 1998. A public hearing was held on November 18, 1998 and December 2, 1998, for suggestions and comments from taxpayers. The proposed budget was formally adopted by the Council on December 2, 1998. The 1999 budget, which included proposed expenditures and the means of financing them for the general, special revenue, debt service and capital project funds, was published in the official journal twenty-one (21) days prior to the public hearing.

All appropriations lapse at year-end, and any encumbrances outstanding at year-end are included in the next year's budget with funds appropriated in that year to finance them. The budget is prepared on a modified accrual basis. Formal budgetary accounts are integrated into the accounting system during the year as a management control device.

The Council exercises budgetary control at the functional level. Within functions, the Director of Finance has the authority to make amendments as necessary. When actual revenues within a fund are failing to meet estimated annual budgeted revenues by five percent or more, a budget amendment to reflect such changes is adopted by the Council in an open meeting. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

F. ENCUMBRANCES

The Parish Council does not utilize encumbrances for presentation of these financial statements.

ST. JAMES PARISH COUNCIL
Convent, Louisiana
Notes to the Financial Statements (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. CASH AND CASH EQUIVALENTS

For reporting purposes, cash and cash equivalents include interest bearing demand deposits and certificates of deposit with a maturity of three months or less from the date of acquisition. Under state law, the St. James Parish Council may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. Further, the Council may invest in time deposits or certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

H. INVESTMENTS

State statutes authorize St. James Parish Council to invest in United States bonds, treasury notes and bills, or certificates or time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool Inc. (LAMP), a non-profit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. Investments are stated at cost. Market value is not materially different from its cost.

I. 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 loans receivable/payable.

J. INVENTORY

Inventory in the general fund consists of expendable supplies held for consumption. The inventory is valued at cost (first-in, first-out method), and the cost is recorded as an expenditure at the time individual inventory items are requisitioned by the different departments.

Inventories in the St. James Parish Gas and Water Distribution System are stated at the lower of cost (weighted moving average) or market. Gas purchased in the system's lines, and the water produced by the system are expensed when purchased or purified.

Inventories of the St. James Youth Center consist of clothing and food supplies which are stated at the lower of cost (first-in, first-out method) or market and are recorded as expenses when consumed.

ST. JAMES PARISH COUNCIL
Convent, Louisiana
Notes to the Financial Statements (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Inventories of the St. James Parish Hospital consist of medical supplies and are stated at the lower of cost (first-in, first-out method) or market and are recorded as expenses when consumed.

K. RESTRICTED ASSETS

The St. James Parish Gas and Water Distribution System Enterprise Fund has restricted assets for debt retirement. The 1973 Series, 1989 Refunding Series and 1997 Refunding Series Bond Resolutions established the following restricted funds:

Sinking Fund

This fund was established to provide for the payments of bond principal and interest. Deposits to the fund of 1/6th of the next interest payment and 1/12th of the next principal payment are required monthly.

Reserve Fund

This fund was established for the payments of bond principal and interest if the Sinking Fund is not capable of meeting the payments. The bond ordinances require monthly deposits to the fund in an amount that will increase the total amount on deposit, within a period not exceeding five years, to a sum equal to the highest principal and interest requirements in any succeeding fiscal year on the 1973 Series, 1989 Refunding Series and the 1997 Refunding Series revenue bonds. The highest principal and interest amount that will fall due is \$362,975 occurring in the fiscal year ending June 30, 2000.

Capital Additions and Contingencies Fund

This fund was established to provide for extensions, additions, improvements, renewals and replacement of the gas and water distribution system. It may also be used for bond maturity payments and interest payments if the Sinking Fund and Reserve Fund are not capable of meeting the payments. The 1973 Series, the 1989 Refunding Series and the 1997 Refunding Series revenue bonds require 5% of the gross revenue of the Distribution System collected be deposited to the fund after the required deposits to the Sinking Fund and Reserve Fund have been made.

L. FIXED ASSETS

Fixed assets of governmental funds of the government are recorded as expenditures at the time purchased or constructed and the related assets are capitalized in the general fixed assets account group. All fixed assets are valued at cost or estimated historical cost if purchased or constructed. Donated fixed assets are recorded at their estimated fair value at the date of donation. Assets in the general fixed assets account group are not depreciated. Interest incurred during construction is not capitalized on general fixed assets.

ST. JAMES PARISH COUNCIL
Convent, Louisiana
Notes to the Financial Statements (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Public domain (infrastructure) general fixed assets (e.g., roads, bridges, sidewalks and other assets that are immovable and of value only to the government) are not capitalized.

The fixed assets used in the proprietary fund type operations are included on the balance sheet of the funds net of accumulated depreciation. Depreciation of all exhaustible fixed assets used by proprietary fund type operations are charged as an expense against operations.

The St. James Parish Gas and Water Distribution System's plant, property, and equipment are stated at cost. Depreciation is computed using the straight-line method over the following estimated useful lives:

Utility plant, distribution system and components	5 - 50 years
Transportation equipment	5 - 8 years
Office furniture, fixtures and equipment	3 - 15 years

The St. James Youth Center's property, plant and equipment are stated at cost. Depreciation is computed using the straight-line method over the following estimated useful lives:

Office furniture, fixtures, and equipment	5 - 7 years
Buildings	31 years
Transportation equipment	5 years

The St. James Parish Hospital's property, plant and equipment are stated at cost. Depreciation is computed using the straight-line method over the following estimated useful lives:

Office furniture, fixtures, and equipment	3 - 20 years
Buildings and improvements	10 - 40 years

M. ANNUAL AND SICK LEAVE

Council employees earn from 12 to 18 days of both annual and sick leave each year, depending upon length of service. Sick leave may be accumulated without limitation; however, annual leave may not be carried forward from one year to the next unless approved by the Parish President. Upon retirement, unused accumulated sick leave from 15 to 60 days depending on length of service, shall be paid to the employee at the employee's current rate of pay. Any unused annual leave is paid to the employee upon retirement or termination.

ST. JAMES PARISH COUNCIL
Convent, Louisiana
Notes to the Financial Statements (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The cost of leave privileges, computed in accordance with the codification, is recognized as a current year expenditure in the general fund when leave is actually taken or when employees (or their heirs) are paid for accrued leave upon retirement or death, while the cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group. The enterprise funds reflect the current cost of leave privileges in the operating expenses on Statement E.

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 not 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.

O. SALES AND USE TAX

On April 4, 1981, the voters of St. James Parish approved a one percent sales and use tax, which is collected by the St. James Parish School Board, and then remitted to the Parish Council. The proceeds of the tax, after paying reasonable and necessary costs and expenses of collecting and administering the tax, are dedicated as follows:

1. One-fourth is to provide care and assistance to the elderly of the parish and provide health services to parish residents, including the acquisition, operation, and maintenance of necessary vehicles;
2. One-fourth is to provide solid waste management and disposal including the acquisition of land, plants, buildings, machinery, and necessary equipment;
3. One-fourth is to pay the cost of providing recreational facilities, including the acquisition of land, buildings, machinery, and equipment; and
4. One-fourth is to pay the general operation and maintenance costs of the parish, to acquire capital improvements for the parish, and to service bonds from time to time for the purpose of making capital improvements for the purposes listed above.

ST. JAMES PARISH COUNCIL
 Convent, Louisiana
 Notes to the Financial Statements (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. MEMORANDUM TOTALS

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 cash flows 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.

Q. COMPARATIVE DATA/RECLASSIFICATIONS

Comparative total data for the prior year have been presented in selected sections of the accompanying financial statements in order to provide an understanding of the changes in the government's financial position and operations. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

2. DEPOSITS AND INVESTMENTS

At December 31, 1999, the St. James Parish Council has deposits and certificates of deposit (book balances) as follows:

	<u>Primary Government</u>	<u>St. James Parish Hospital</u>	<u>St. James Parish Clerk of Court</u>
Cash	\$1,238,560	\$420,546	\$106,225
Certificates of deposits less than 90 days	<u>6,142,885</u>	-	<u>543,081</u>
	7,381,445	420,546	649,306
Restricted Assets			
Cash	549,605	-	-
Certificates of deposit greater than 90 days	180,000	-	-
Certificates of deposit greater than 90 days	<u>503,000</u>	-	-
	<u>\$8,614,050</u>	<u>\$420,546</u>	<u>\$649,306</u>

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, 1999, the primary government has \$9,037,772 in deposits (collected bank balances). These deposits are secured from risk by \$600,000 of federal deposit insurance and \$8,437,772 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3). At June 30, 1999, the St. James Clerk of Court has \$709,671 in deposits (collected bank balances). These deposits are secured from risk by \$364,232 of federal deposit insurance and \$345,439 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

ST. JAMES PARISH COUNCIL
 Convent, Louisiana
 Notes to the Financial Statements (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

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 Parish Council that the fiscal agent has failed to pay deposited funds upon demand.

St. James Parish Council has investment securities in the Louisiana Asset Management Pool, Inc. (LAMP), a local government investment pool. In accordance with GASB Codification Section 150.165, the investment in LAMP as of December 31, 1999, is not categorized in the three risk categories provided by GASB Codification Section 150.164 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1993. The corporation is governed by a board of directors consisting of the State Treasurer, representatives from various organizations of local government, the Government Finance Officers Association of Louisiana, and the Society of Louisiana Certified Public Accountants. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

Investments in LAMP at December 31, 1999, are as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Project Funds</u>	<u>Enterprise Funds</u>	<u>Internal Service Funds</u>	<u>Total Primary Government</u>
Investment securities	\$974,176	\$3,017,616	\$525,908	\$201,197	\$1,133,692	\$161,610	\$6,014,199
Restricted assets	-	-	-	-	398,276	-	398,276
	<u>\$974,176</u>	<u>\$3,017,616</u>	<u>\$525,908</u>	<u>\$201,197</u>	<u>\$1,531,968</u>	<u>\$161,610</u>	<u>\$6,412,475</u>

St. James Parish Hospital has investments in marketable equity securities whose use is limited under agreements with third party payors for funded depreciation. The summary of these investments as of March 31, 1999, are as follows:

Certificate of deposit maturing 04-09-99, interest rate 5.28%	\$1,061,150
Certificate of deposit maturing 04-16-99, interest rate 5.28%	153,763
Certificate of deposit maturing 10-16-99, interest rate 5.50%	256,935
Certificate of deposit maturing 10-21-99, interest rate 4.95%	100,000
Certificate of deposit maturing 03-10-00, interest rate 4.84%	400,000
Accrued interest	79,292
	<u>\$2,051,140</u>

ST. JAMES PARISH COUNCIL
 Convent, Louisiana
 Notes to the Financial Statements (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

Certificates of deposit in excess of insured deposit limits were collateralized by U.S. Government securities and other Agency obligations.

3. EXPENDITURES - ACTUAL AND BUDGET

The following individual funds had actual expenditures over budgeted expenditures for the year ended December 31, 1999:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
Special Revenue Funds:			
Transportation	\$ 556,600	\$ 579,378	\$ 22,778
Criminal Court	369,600	403,959	34,359
Consolidated Road Lighting District #3	182,900	186,932	4,032
Elderly & Emergency Medical Services	1,046,800	1,047,472	672
Enhanced 911 System Maintenance	405,600	412,812	7,212
Public Safety	685,868	834,975	149,107
AAA - Home Delivered Meals	43,000	47,281	4,281
AAA - Congregate Meals	38,000	43,827	5,827
AAA - Senior Center Funds	18,500	19,719	1,219
AAA - Discretionary	21,800	23,283	1,483
Head Start	1,053,200	1,164,985	111,785
Weatherization	12,300	14,236	1,936
Energy Assistance	48,900	53,307	4,407
Senior Citizens Activities	62,200	62,847	647
Housing Development	-	268	268
Headstart Activity	5,400	5,551	151
Summer Childcare	<u>207,900</u>	<u>208,929</u>	<u>1,029</u>
Total Special Revenue Funds	<u>4,758,568</u>	<u>5,109,761</u>	<u>351,193</u>
Debt Service Funds:			
Public Improvement Bonds ST'88	<u>42,500</u>	<u>51,049</u>	<u>8,549</u>
Capital Projects Funds:			
Library Construction	-	27,259	27,259
CDBG Road Improvement	<u>546,100</u>	<u>549,758</u>	<u>3,658</u>
Total Capital Projects Funds	<u>546,100</u>	<u>577,017</u>	<u>30,917</u>
Total	<u>\$5,347,168</u>	<u>\$5,737,827</u>	<u>\$390,659</u>

In the future, the individual fund budgets will be amended whenever actual expenditures plus projected expenditures for the remainder of the year exceed budgeted amounts.

ST. JAMES PARISH COUNCIL
 Convent, Louisiana
 Notes to the Financial Statements (Continued)

4. RECEIVABLES

The following is a summary of receivables as of December 31, 1999:

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Component Units	
							Hospital	Clerk of Court
Taxes	\$ 7,126	\$ 23,467	\$ 7,437	\$ -	\$ 997	\$ -	\$ 242,223	\$ -
Other government agencies								
Federal	6,744	23,839	-	-	-	-	-	-
State	28,358	86,696	-	-	-	-	-	-
School Board	230,112	449,195	-	-	-	-	-	-
Sheriff	1,951,956	4,715,620	1,514,148	-	207,467	-	-	-
Other	-	-	-	-	-	-	-	7,550
Accounts	-	105,018	-	12,351	593,928	-	2,116,548	8,602
Less allowance for doubtful accounts	-	-	-	-	(31,914)	-	(687,269)	-
Accrued interest	-	-	-	-	319	-	-	4,391
Other	73,143	86,444	-	-	7,350	3,043	-	-
Total	<u>\$2,297,439</u>	<u>\$5,490,279</u>	<u>\$1,521,585</u>	<u>\$12,351</u>	<u>\$778,147</u>	<u>\$3,043</u>	<u>\$1,671,502</u>	<u>\$20,543</u>

5. LEVIED TAXES

The following is a summary of levied ad valorem taxes for the year 1999:

Parishwide taxes:	<u>Millage Rate</u>
General Fund	3.23
Library	3.00
Department of Human Resources	3.92
Courthouse Jail and Public Buildings Maintenance	5.00
Road and Bridge	5.00
Parishwide Drainage	1.96
Public Safety	4.00
Enhanced 911 System Maintenance	1.25
Consolidated General Obligation Bonds	7.25
St. James Youth Center	1.00
Consolidated Road Lighting District #3A	1.25
Gramercy Recreation District	5.43
Fire Protection District #2	.74
District V Recreation	1.00
Discrete Component Unit:	
St. James Parish Hospital	4.75

ST. JAMES PARISH COUNCIL
 Convent, Louisiana
 Notes to the Financial Statements (Continued)

5. LEVIED TAXES (Continued)

The following are the principal taxpayers of the Parish:

<u>Taxpayer</u>	<u>Type of Business</u>	<u>1999 Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Motiva Enterprises, LLC	Oil	\$65,336,327	27.0%
IMC-Agrico Company (Agrico)	Chemical	13,968,639	5.8%
Occidental Chemical Corporation	Chemical	11,175,395	4.6%
IMC-Agrico Company (Freeport-McMoran)	Chemical	10,702,847	4.4%
Chevron U.S.A. Inc.	Chemical	10,162,768	4.2%
Kaiser Aluminum & Chemical Company	Chemical	8,102,360	3.4%
Zen-Noh Grain Corporation	Grain	7,496,162	3.1%
Entergy Louisiana, Inc.	Public Service	7,190,540	3.0%
Capline System	Public Service	7,084,060	2.9%
LOCAP, Inc.	Public Service	6,035,770	2.5%
Total		<u>\$147,254,868</u>	<u>60.9%</u>

6. RESTRICTED ASSETS

Restricted assets for debt retirement of the St. James Parish Gas and Water Distribution System Enterprise fund as of June 30, 1999 (the component unit's fiscal year end) consist of the following:

Money market accounts	\$ 549,605
Certificates of deposits	180,000
LAMP	<u>398,276</u>
Total	<u>\$1,127,881</u>

7. FIXED ASSETS

The changes in general fixed assets for the Parish Council follow:

	<u>Balance January 1, 1999</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 1999</u>
Land	\$ 1,352,075	\$ 216,002	\$ -	\$ 1,568,077
Buildings	8,796,095	67,607	-	8,863,702
Improvements other than buildings	2,923,921	185,219	31,487	3,077,653
Machinery & equipment	8,484,270	882,747	362,733	9,004,284
Library collection	1,141,918	84,480	4,874	1,221,524
Total	<u>\$22,698,279</u>	<u>\$1,436,055</u>	<u>\$399,094</u>	<u>\$23,735,240</u>

ST. JAMES PARISH COUNCIL
 Convent, Louisiana
 Notes to the Financial Statements (Continued)

7. FIXED ASSETS (Continued)

Activity in the general fixed assets account group for the Clerk of Court for the year ended June 30, 1999, is as follows:

	Furniture, Fixtures, and Equipment	Automobile	Total
Balance June 30, 1998	\$43,441	\$15,937	\$59,378
Additions	1,793	-	1,793
Deletions	-	-	-
Balance June 30, 1999	<u>\$45,234</u>	<u>\$15,937</u>	<u>\$61,171</u>

A summary of the proprietary property, plant and equipment for the Parish Council for the year ending in 1999 follows:

Buildings	\$ 8,590,961
Gas distribution system	1,973,583
Water distribution system	12,841,245
Office furniture, fixtures and equipment	581,036
Transportation equipment	224,645
Construction in progress	12,608
Subtotal	<u>24,224,078</u>
Less accumulated depreciation	<u>9,047,644</u>
Total	<u>\$15,176,434</u>

The following is a summary of the enterprise fund type fixed assets for the St. James Parish Hospital at March 31, 1999:

Land	\$ 52,159
Building and improvements	3,214,785
Equipment	3,520,157
Subtotal	<u>6,787,101</u>
Less accumulated depreciation	<u>4,216,249</u>
Total	<u>\$2,570,852</u>

8. EMPLOYEE RETIREMENT SYSTEMS AND PLANS

Parochial Employees' Retirement System of Louisiana

Substantially all employees of the St. James Parish Council are members of the Parochial Employees' Retirement System of Louisiana (System), a cost sharing, multiple-employer, defined benefit pension plan 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 Parish Council are members of Plan A. All full-time, 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. Per Louisiana Revised Statute 11:164, parish councilmen elected on or after January 1, 1997, are not 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

ST. JAMES PARISH COUNCIL
Convent, Louisiana
Notes to the Financial Statements (Continued)

8. EMPLOYEE RETIREMENT SYSTEMS AND PLANS (Continued)

creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3% 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 percent of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980. 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 Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

Funding Policy. Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the Parish Council is required to contribute at an actuarially determined rate. The current rate is 7.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. 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 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 for the prior fiscal year. The Parish Council's contributions to the System under Plan A for the years ending December 31, 1999, 1998, and 1997, were \$446,575, \$456,287, and \$433,950, respectively, equal to the required contributions for each year.

Parochial Employees' Retirement System of Louisiana - Discretely Presented Component Unit (St. James Parish Hospital)

The Hospital is a member of the Parochial Employees' Retirement System of Louisiana – Plan B. All employees must participate in this plan. The Plan B fund is financed by employee contributions of 2% of members annual earnings in excess of \$1,200 and employer contributions as determined by the Public Retirement Systems' Actuarial Committee. The Actuarial committee has determined that the employer contribution rate for 1999 to be 2.5% - (2.0% for 2000.) The actuarial cost method used for Plan B is the aggregate actuarial cost method with allocation based on earnings. The normal cost is interest adjusted for midyear payment. The ratio of assets to the pension obligation in Plan B was 129% at December 31, 1999. The Hospital's contribution to the System under Plan B for the years ending March 31, 1999, 1998, and 1997, were \$54,377, \$62,676, and \$39,134, respectively. All amounts expensed have been funded to the plan.

ST. JAMES PARISH COUNCIL
Convent, Louisiana
Notes to the Financial Statements (Continued)

8. EMPLOYEE RETIREMENT SYSTEMS AND PLANS (Continued)

Clerk of Court Retirement and Relief Fund - Discretely Presented Component Unit (Clerk of Court)

The St. James Parish Clerk of Court contributes to the Clerk of Court Retirement and Relief Fund (Retirement System), a cost-sharing multiple employer defined benefit pension plan administered by the Clerk of Court Retirement and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:1501 - 1540 to provide retirement, disability and survivor benefits to members throughout the State of Louisiana. The Clerk of Court Retirement and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Clerk of Court Retirement and Relief Fund, 11745 Bricksome Ave., Suite B-1, Baton Rouge, Louisiana 70816.

Funding Policy. Plan members are required to contribute 8.25% of their annual covered salary and the St. James Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 11.5% of annual covered payroll. The contribution requirements of plan members and the St. James Parish Clerk of Court are established and may be amended by the Clerk of Court Retirement and Relief Fund. The St. James Parish Clerk of Court's contributions to the Retirement System for the years ended June 30, 1999, 1998, and 1997, were \$28,332, \$27,163, and \$24,861, respectively.

9. COMPENSATED ABSENCES

At December 31, 1999, the employees of the St. James Parish Council have accumulated and vested \$408,543 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. This amount has been recorded as a long-term obligation (compensated absences payable) in the general long-term obligations account group. The leave liability for employees of the St. James Parish Gas and Water Distribution System as of June 30, 1999, was \$170,019. The leave liability for employees of the St. James Youth Center as of December 31, 1999, was \$94,539. The leave liability for the employees of the St. James Parish Hospital as of March 31, 1999, was \$147,872.

10. POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The St. James Parish Council does not provide health care or life insurance benefits to employees who retired prior to July 1, 1982. Employees who retired after July 1, 1982, but prior to July 1, 1991, and their dependents are eligible for health care benefits. Employees who retire on or after July 1, 1991, and their dependents shall be eligible for health care benefits provided the following conditions are met:

1. a. The Employee and his eligible dependents must have been continuously covered under this Plan for at least twelve (12) months prior to retirement, and
b. The Employee has ten (10) years of creditable service and is eligible and receiving benefits under the Parochial Employees Retirement System of Louisiana (see note 8).
2. Elected officials and their eligible dependents are eligible for benefits, provided the elected official has twelve (12) years continuous service and is at least age fifty (50).

ST. JAMES PARISH COUNCIL
Convent, Louisiana
Notes to the Financial Statements (Continued)

10. POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS (Continued)

The Parish Council requires the retired employees to fund fifty percent of the cost of the premiums. Premium payments are required to be paid monthly by the retirees. For the year December 31, 1999, the Parish Council and the retired employees each contributed \$35,658 toward the premium. However, the Plan reserves the right to amend or reduce coverage. There are 19 employees currently eligible to receive healthcare benefits or life insurance benefits.

11. DEFERRED COMPENSATION PLAN

The St. James Parish Council offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all Parish employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, or unforeseeable emergency.

In 1999 the St. James Parish Council adopted GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. Upon application of this new statement, the assets of the deferred compensation plan are considered to be the assets of the employees. Therefore, these assets are no longer presented in the financial statements as a fiduciary fund on the balance sheet of St. James Parish Council as of December 31, 1999. For the year ended December 31, 1998, the investments of the deferred compensation plan were valued at \$1,606,440.

12. FUND DEFICITS

The following funds have a deficit in unreserved fund balance at December 31, 1999:

<u>Fund</u>	<u>Deficit Amount</u>
Parishwide Road Improvement	\$ 3,835
CDBG Road Improvement	28,587
Library Construction	7,759
St. James Youth Center	138,252

The Council will attempt to eliminate these deficits in the future by reducing expenditures.

ST. JAMES PARISH COUNCIL
 Convent, Louisiana
 Notes to the Financial Statements (Continued)

13. OPERATING LEASES

The St. James Parish Council has several operating leases as of December 31, 1999. The minimum annual commitments under noncancelable operating leases and/or agreements are as follows:

<u>Year</u>	<u>Land</u>
2000	\$ 1,982
2001	1,982
2002	1,982
2003	1,982
2004	1,982
Thereafter	<u>16,838</u>
Total	<u>\$26,748</u>

The St. James Parish Clerk of Court entered into an annual rental agreement with Xerox for two copiers for the fiscal year ended June 30, 1999. Rental payments totaling \$17,224 are included in the General Fund's material and supplies expenditures.

14. CAPITAL LEASES

The Parish Council has entered into certain capital leases for various equipment. Capitalized leased equipment included in machinery and equipment in the General Fixed Assets Account Group in the accompanying balance sheet at December 31, 1999, amounted to \$1,804,266.

The St. James Youth Center entered into a capital lease for camera and video equipment. Capitalized leased camera and video equipment included in equipment in the fixed assets for the enterprise fund in the accompanying balance sheet at December 31, 1999, amounted to \$16,495 with depreciation expense of \$2,356 for the year ended December 31, 1999.

The following is a schedule of future minimum lease payments under the above described capital leases and the present value of the minimum lease payments as of December 31, 1999:

<u>Fiscal Year Ending</u>	<u>General Long-Term Debt</u>	<u>Enterprise Fund St. James Youth Center</u>
2000	\$132,200	\$3,415
2001	92,160	-
2002	78,971	-
2003	78,971	-
2004	78,971	-
Thereafter	<u>204,858</u>	-
Total minimum lease payments	666,131	3,415
Less: amount representing interest	<u>127,971</u>	<u>135</u>
Present value of minimum lease payments	<u>\$538,160</u>	<u>\$3,280</u>

ST. JAMES PARISH COUNCIL
 Convent, Louisiana
 Notes to the Financial Statements (Continued)

15. LONG-TERM OBLIGATIONS

The following is a summary of liabilities reported in the general long-term obligations account group for the Parish Council for the year ended December 31, 1999:

	<u>Capital Leases</u>	<u>Compensated Absences</u>	<u>Notes</u>	<u>General Obligation Bonds</u>	<u>Total</u>
Long-term obligations payable at January 1, 1999	\$496,087	\$382,224	\$118,560	\$12,306,000	\$13,302,871
Additions	120,000	26,319	84,000	-	230,319
Reductions	<u>(77,927)</u>	-	<u>(47,911)</u>	<u>(1,015,000)</u>	<u>(1,140,838)</u>
Long-term obligations payable at December 31, 1999	<u>\$538,160</u>	<u>\$408,543</u>	<u>\$154,649</u>	<u>\$11,291,000</u>	<u>\$12,392,352</u>

Since the liability for compensated absences is inventoried at the end of each fiscal year, the amount of additions and deductions cannot be determined. Therefore, the net increase/decrease is reflected in the previous summary.

General obligation bonds

General obligation bonds, revenue bonds and certificates of indebtedness are comprised of the following individual issues:

\$125,000 – 1976 Public Improvement Bonds for the purpose of constructing recreational facilities. The remaining principal is due in annual installments of \$10,000 to \$11,000 through June 1, 2001, with interest at 5 percent. Debt retirement payments are made from the Gramercy Recreation District Debt Service Fund.	\$ 21,000
\$1,775,000 - 1998 General Obligation Refunding Bonds were used to defease a 1990 General Obligation Refunding Bond issue. The original purpose of the bonds was for constructing and improving public roads. The remaining principal is due in annual installments of \$430,000 to \$490,000 through April 1, 2002, with interest from 4.1 to 4.3 percent. Debt retirement payments are made from the Consolidated General Obligation Bonds Debt Service Fund.	1,375,000
\$9,455,000 - 1993 General Obligation Bonds for the purpose of retiring a capital lease agreement with St. James Correctional Facilities Corp. and to purchase/improve the St. James Juvenile Detention Facility. The principal is due in annual installments of \$390,000 to \$775,000 through April 1, 2013, with interest from 3.85 to 5.00 percent. Debt retirement payments are made from the Consolidated General Obligation Bonds Debt Service Fund.	7,795,000

St. James Parish Council
 Convent, Louisiana
 Notes to the Financial Statements (Continued)

15. LONG-TERM OBLIGATIONS (Continued)

General obligation bonds (continued):

\$2,400,000 - 1994 General Obligation Refunding Bonds for the purpose of refunding a 1981 General Obligation Bond issue; a 1985, Series A, General Obligation Bond issue; a 1985, Series B, General Obligation Bond issue; and a 1988 General Obligation Bond issue. The original purpose of the bonds was for constructing and improving public roads; for constructing, acquiring, and improving libraries; and for constructing acquiring, extending, and improving parish jail facilities. The principal is due in annual installments of \$90,000 to \$285,000 through March 1, 2008, with interest from 4.2 to 5.2 percent. Debt retirement payments are made from the Consolidated General Obligation Bonds Debt Service Fund.

1,745,000

\$361,000 -- 1998 Public Improvement Bonds, Series ST-1999 were used to defease a 1988 Public Improvement Bond issue. The original purpose of the bonds was for the purpose of constructing recreational facilities. The remaining principal is due in annual installments of \$30,000 to \$48,000 through November 1, 2008, with interest at 4.95 percent. Debt retirement payments are made from the Public Improvement Bond, Series ST-88 Debt Service Fund.

355,000

Total general obligation bonds 11,291,000

Revenue Bonds

Gas and Water Distribution System

\$3,000,000 - 1973 Serial bonds due in annual installments of \$175,000 to \$220,000 through December 2003, at 6 percent interest.

985,000

\$900,000 -- 1997 Refunding Serial Bonds due in annual installments of \$70,000 to \$140,000 through December 2007, at 7.5 percent interest.

890,000

1,875,000

Less deferred amount on refunding 92,862

Total revenue bonds 1,782,138

Certificates of Indebtedness

St. James Youth Center

\$700,000 - Series 1992, for the purpose of acquiring, constructing, equipping, operating, and maintaining, and managing a juvenile detention center. The remaining principal is due in annual installments of \$75,000 to \$95,000 through March 1, 2002, with interest at 6.5 percent. Debt retirement payments are made from the levy and collection of a special tax of 1 mill.

265,000

Total bonded debt \$13,338,138

St. James Parish Council
Convent, Louisiana
Notes to the Financial Statements (Continued)

15. LONG-TERM OBLIGATIONS (Continued)

The annual requirements to amortize all bonded debt outstanding at December 31, 1999, including interest of \$4,011,740 and a deferred amount on refunding of \$92,862 are as follows:

Fiscal year:	
2000	\$2,023,368
2001	2,046,482
2002	2,053,187
2003	1,459,377
2004	1,471,278
Thereafter	<u>8,389,048</u>
Total	<u>\$17,442,740</u>

At December 31, 1999, general obligation bonds in the amount of \$11,291,000 are secured by an annual ad valorem tax levy and irrevocable dedication of pledged sales tax revenues. In accordance with Louisiana Revised Statute 39:562, the Council is legally restricted from incurring long-term bonded debt in excess of 19 per cent of the assessed value of taxable property in the parish. At December 31, 1999, the statutory limit is \$45,950,726.

In prior years, the Council defeased certain bonds by placing the proceeds of new bonds with an escrow agent to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Council's financial statements. On December 31, 1999, \$2,980,000 of general obligation bonds outstanding are considered defeased, in addition to \$335,000 of public improvement bonds, and \$835,263 of revenue refunding bonds.

Conduit Debt

The general long-term obligations account group does not include any of the Pollution Control Revenue Bonds or Industrial Revenue Bonds issued by the Industrial District of St. James Parish. Obligations of the industrial districts are payable solely from the income and revenues derived from the industrial districts. These bonds do not constitute a debt or pledge of the faith and credit of the parish, and accordingly have not been reported in the accompanying financial statements.

As of December 31, 1999, there were seven series of Pollution Control Revenue Bonds or Industrial Revenue Bonds outstanding. The aggregate principal amount payable for the two series issued after January 1, 1996 was \$27.5 million. The aggregate principal amount payable for the five series issued prior to January 1, 1996, could not be determined; however, the original issue amounts totaled \$299.4 million.

St. James Parish Council
 Convent, Louisiana
 Notes to the Financial Statements (Continued)

15. LONG-TERM OBLIGATIONS (Continued)

The St. James Parish Hospital has long-term debt that consist of the following:

Installment obligation incurred to purchase EEG equipment requiring monthly payments including interest of \$520 through September 2000	\$ 8,179
Installment obligation incurred to purchase nuclear equipment requiring monthly payments including interest of \$2,565 through September 2002	96,070
Installment obligation incurred to purchase mammogram equipment requiring monthly payments including interest of \$1,152 through August 2002	41,100
	145,349
Less current maturities	40,889
	\$104,460

The following table reflects the maturity schedule of these obligations.

<u>Fiscal Year Ending</u>	
2000	\$40,889
2001	41,980
2002	41,717
2003	20,763
	\$145,349

16. 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. The following details the amount due at December 31, 1999:

Balance due from general fund at December 31, 1998	\$(6,888)
Amount due to General Fund for 1999	7,855
Remitted during 1999	-
Balance due to general fund at December 31, 1999	\$ 967

17. INTERFUND LOANS RECEIVABLE/PAYABLE

Interfund loans receivable/payable, for the year ended December 31, 1999, are as follows:

	Interfund Loans Receivable	Interfund Loans Payable
Special revenue funds:		
Road & Bridge Maintenance	\$ -	\$58,978
Consolidated Road Lighting #3A	58,978	-
Total	\$58,978	\$58,978

St. James Parish Council
 Convent, Louisiana
 Notes to the Financial Statements (Continued)

18. DUE FROM/TO OTHER FUNDS

For the year ended December 31, 1999, the individual due from/to other funds balances are as follows:

	<u>Due to Other Funds</u>	<u>Due from Other Funds</u>
General Fund	\$115,308	\$ 967
Special Revenue Funds:		
Criminal Court	967	-
Solid Waste Disposal	-	292,710
Parks & Recreation	-	38,274
Elderly & Emergency Medical Services	-	38,274
Enterprise Funds:		
St. James Youth Center	-	<u>486</u>
	<u>116,275</u>	<u>370,711</u>
Add: St. James Parish Gas & Water Distribution System (different year end - 6-30-99)	217,264	-
St. James Parish Clerk of Court (different year end - 6-30-99)	<u>3,854</u>	<u>150</u>
Balance per financial statement	<u>\$337,393</u>	<u>\$370,861</u>

19. SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The Parish maintains two enterprise funds which provide gas and water services, and juvenile rehabilitation services. The St. James Parish Gas and Water Distribution System is reported for the year ended June 30, 1999. The St. James Youth Center is reported for the year ended December 31, 1999. In accordance with GASB Codification Section 2500, segment information for the enterprise funds follows:

<u>For the Applicable Year Ended in 1999</u>	<u>St. James Parish Gas & Water Distribution System</u>	<u>St. James Youth Center</u>
Operating revenues, exclusive of ad valorem taxes	\$ 2,542,029	\$1,907,274
Ad valorem taxes	-	211,874
Operating expenses, exclusive of depreciation	(2,061,040)	(2,139,262)
Depreciation and amortization	<u>(352,894)</u>	<u>(295,067)</u>
Operating income (loss)	128,095	(315,181)
Nonoperating (expenses) revenues	<u>(105,272)</u>	<u>163,367</u>
Net income (loss)	<u>\$ 22,823</u>	<u>\$ (151,814)</u>
Total assets	<u>\$10,691,690</u>	<u>\$8,224,787</u>
Total equity	<u>\$ 8,165,188</u>	<u>\$7,784,636</u>
Outstanding revenue bonds or certificates of indebtedness	<u>\$ 1,782,138</u>	<u>\$ 265,000</u>
Net working capital	<u>\$ 65,459</u>	<u>\$1,810,543</u>

St. James Parish Council
 Convent, Louisiana
 Notes to the Financial Statements (Continued)

19. SEGMENT INFORMATION FOR ENTERPRISE FUNDS (Continued)

<u>For the Applicable Year Ended in 1999</u>	<u>St. James Parish Gas & Water Distribution System</u>	<u>St. James Youth Center</u>
Capital asset additions	\$ 491,549	\$ 54,788
Capital asset deletions	\$ 16,222	\$ -

20. CONTRIBUTED CAPITAL

Contributed capital of the St. James Parish Gas and Water Distribution System Enterprise Fund totaling \$5,343,064 at June 30, 1999, represents contributions from the St. James Parish Council and contractors and customers for the construction of gas and water mains. The contributed capital is not being amortized based on the amount of depreciation recognized on the assets acquired or constructed with the contributed capital. The following contributions were received during 1999:

Balance, July 1, 1998	\$4,866,345
Contributions from contractors and customers	335,065
St. James Parish Council	56,654
State of Louisiana Office of Rural Development	<u>85,000</u>
Balance, June 30, 1999	<u>\$5,343,064</u>

Contributed capital of the St. James Parish Youth Center totaling \$7,922,888 at December 31, 1999, represents contributions from the St. James Parish Council and St. James Correctional Facilities Corporation for the purchase of the juvenile detention center. The contributed capital is not being amortized based on the amount of depreciation recognized on the assets acquired with the contributed capital.

21. LITIGATION AND CLAIMS

The St. James Parish Council has been sued for approximately \$21,000,000 for breach of contract for the potential sale of certain land. The Parish's insurance may not cover this suit. The suit is still in the discovery stages, and the Parish and its legal counsel have been unable to determine the amount of liability, if any. The Parish Council is also a defendant in various other lawsuits. In the opinion of legal counsel, these other claims should not involve a substantial liability to the Council.

22. FEDERALLY ASSISTED PROGRAMS

The Council participates in a number of federally assisted programs. These programs are audited in accordance with the Government Auditing Standards. Audits of prior years have not resulted in any disallowed costs; however, grantor agencies may provide for further examinations. Based on prior experience, the council's management believes that further examinations would not result in any material disallowed costs.

St. James Parish Council
 Convent, Louisiana
 Notes to the Financial Statements (Continued)

23. RISK MANAGEMENT

The Council is exposed to various risks of loss related to employee health and medical claims for the employees of the St. James Parish Council. The Council established a Group Hospitalization Claims Clearing Fund (an internal service fund) to account for and finance its uninsured risks of loss. Under the program, the Group Hospitalization Claims Clearing Fund provides coverage for up to a maximum of \$45,000 for each employee's health claims. The Council purchases insurance for claims in excess of coverage provided by the Fund.

All funds of the Council participate in the program and make payments to the Group Hospitalization Claims Clearing Fund based on estimates of the amounts needed to pay prior-and current-year claims and to establish a reserve for catastrophic losses. That reserve was \$1,139,102 at December 31, 1999, and is reported as a designation in the fund balance of the Group Hospitalization Claims Clearing Fund. The claims liability of \$150,000 reported in the Fund at December 31, 1999, is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the Fund's claims liability amount during 1999 were:

<u>Beginning-of-Year Liability</u>	<u>Current-Year Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Balance at Year-End</u>
\$220,000	\$776,772	\$846,772	\$150,000

The St. James Parish Hospital is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Hospital is a member of two separate trust funds established by the Louisiana Hospital Association that encompasses self insurance of (1) Hospital professional liability and comprehensive general liability, and (2) Statutory workers' compensation. The Hospital carries commercial insurance for all other risk of loss. The trust funds for professional liability/comprehensive general liability and statutory workers compensation are pooling arrangements whereby there is a sharing of risks among the participants of the trust funds. The Hospital reports its premiums as insurance expenditures and expenses these premiums over the pro rata periods involved.

GENERAL FUND

The general fund is the principle fund of the Parish and is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund

St. James Parish Council
 Convent, Louisiana
 General Fund
 Comparative Balance Sheet
 December 31, 1999 and 1998

	Totals	
	1999	1998
Assets		
Cash and cash equivalents	\$ 570,271	\$ 1,518,786
Investments	974,176	715,255
Receivables (net of allowances for uncollectibles)	2,297,439	1,821,961
Due from other funds	967	26
Interfund loan receivable	-	1,300
Inventory	24,562	27,718
Total assets	<u>\$ 3,867,415</u>	<u>\$ 4,085,046</u>
Liabilities and fund balance		
Liabilities:		
Accounts payable	\$ 250,321	\$ 244,953
Payroll deductions and withholdings payable	48,504	57,104
Due to other funds	115,308	60,957
Other liabilities	-	3,602
Total liabilities	<u>414,133</u>	<u>366,616</u>
Fund balance:		
Unreserved	3,453,282	3,718,430
Total liabilities and fund balance	<u>\$ 3,867,415</u>	<u>\$ 4,085,046</u>

St. James Parish Council
 Convent, Louisiana
 General Fund
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Budget (GAAP Basis) and Actual
 For the year ended December 31, 1999
 With Comparative Actual Totals for the year ended December 31, 1998

	1999		Variance Favorable (Unfavorable)	1998
	Budget	Actual		Actual
Revenues:				
Taxes:				
Ad Valorem	\$ 1,560,000	\$ 1,514,903	\$ (45,097)	\$ 1,533,020
Voluntary payments in lieu of taxes	585,000	546,394	(38,606)	562,582
Sales and use	1,131,600	1,195,403	63,803	1,222,428
Alcoholic beverages (beer)	18,000	24,222	6,222	19,108
Licenses and permits	317,500	332,580	15,080	332,410
Intergovernmental:				
Federal	134,800	127,472	(7,328)	152,550
State	177,200	167,575	(9,625)	434,370
Local	22,000	21,241	(759)	102,362
Interest	111,200	117,577	6,377	141,198
In-kind contributions	-	-	-	2,500
Miscellaneous	98,000	107,190	9,190	105,832
Total revenues	<u>4,155,300</u>	<u>4,154,557</u>	<u>(743)</u>	<u>4,608,360</u>
Expenditures:				
Current:				
General government:				
Financial administration	1,686,300	1,697,251	(10,951)	1,643,879
Legislative	255,300	275,968	(20,668)	216,840
Judicial	170,900	179,156	(8,256)	153,902
Executive	298,700	311,205	(12,505)	255,629
Elections	36,400	34,374	2,026	30,967
Other-unclassified	141,500	141,046	454	100,979
Public safety	360,900	352,163	8,737	423,972
Public housing	2,400	1,560	840	1,840
Health and welfare	202,600	204,913	(2,313)	194,089
Economic development and assistance	227,300	236,472	(9,172)	476,458
Capital outlay	191,300	213,734	(22,434)	246,612
In-kind expenses	-	-	-	2,500
Total expenditures	<u>3,573,600</u>	<u>3,647,842</u>	<u>(74,242)</u>	<u>3,747,667</u>
Excess (deficiency) of revenues over (under) expenditures	581,700	506,715	(74,985)	860,693
Other financing sources (uses):				
Operating transfers in	202,400	40,355	(162,045)	3,395
Proceeds from capital leases	-	-	-	94,856
Operating transfers out	(1,012,600)	(812,218)	200,382	(497,951)
Total other financing sources (uses)	<u>(810,200)</u>	<u>(771,863)</u>	<u>38,337</u>	<u>(399,700)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(228,500)	(265,148)	(36,648)	460,993
Fund balance, beginning of year	3,718,430	3,718,430	-	3,257,437
Fund balance, end of year	<u>\$ 3,489,930</u>	<u>\$ 3,453,282</u>	<u>\$ (36,648)</u>	<u>\$ 3,718,430</u>

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues derived from taxes or other dedicated revenue sources. They are usually required by statute, charter provision, or local ordinance to finance particular functions or activities of government. The parish maintains the following special revenue funds:

ROAD AND BRIDGE MAINTENANCE FUND

The Road and Bridge Maintenance Fund accounts for the construction of new roads and bridges and the maintenance of existing roads and roadside areas. Major means of financing is provided by ad valorem taxes, state revenue sharing, the State of Louisiana Parish Transportation Fund, and the Parish Royalty Fund. Use of these funds is restricted by Louisiana Revised Statute 43:753.

COURTHOUSE, JAIL AND PUBLIC BUILDINGS MAINTENANCE FUND

The Courthouse, Jail and Public Buildings Maintenance Fund accounts for the operation and maintenance of the public buildings in the parish. Financing is provided by ad valorem taxes, and state revenue sharing.

PARISHWIDE DRAINAGE MAINTENANCE FUND

The Parishwide Drainage Maintenance Fund accounts for the operations and maintenance of all parish drainage projects. Major means of financing is provided by ad valorem taxes and state revenue sharing.

FIRE PROTECTION DISTRICT NO. 2 MAINTENANCE FUND

The Fire Protection District No. 2 Maintenance Fund accounts for the operation, maintenance and/or construction of the water distribution system within the district. Financing is provided by ad valorem taxes.

SOLID WASTE DISPOSAL FUND

The Solid Waste Disposal Fund accounts for the operation of solid waste management and disposal. Financing is provided by one quarter of one per cent sales tax imposed parishwide and user fees charged to the parish residents.

ELDERLY AND EMERGENCY MEDICAL SERVICES FUND

The Elderly and Emergency Medical Services Fund accounts for the cost of providing care and assistance to the elderly persons of the parish and the cost of providing health services to the residents of the parish. Financing is provided by one quarter of one per cent sales tax imposed parishwide and transfers from other funds.

PARKS AND RECREATION FUND

The Parks and Recreation Fund accounts for the cost of providing recreational facilities throughout the parish. Financing is provided by one quarter of one per cent sales tax imposed parishwide and ad valorem taxes.

GRAMERCY RECREATION DISTRICT FUND

The Gramercy Recreation District Fund accounts for the costs incurred by the district for providing recreational facilities within the corporate limits of the Town of Gramercy. Financing is provided by ad valorem taxes, state revenue sharing and self-generated revenues.

PARISH LIBRARY FUND

The Parish Library Fund accounts for the operation and maintenance of the St. James Parish Library. Financing is provided by ad valorem taxes, federal grants and state revenue sharing funds.

CONSOLIDATED ROAD LIGHTING DISTRICT NO. 3A

The Consolidated Road Lighting District No. 3A Fund accounts for the operations and maintenance of street lights. Financing is provided by ad valorem taxes, voluntary payments in lieu of taxes and state revenue sharing funds.

ST. JAMES TRANSIT SYSTEM FUND

The St. James Transit System Fund accounts for the operation and maintenance of the parishwide transportation program. Financing is provided by federal grants, state grants, bus fares, and transfers from other funds.

PUBLIC SAFETY FUND

The Public Safety Fund accounts for the payment of expenditures and capital outlays for the six volunteer fire departments and the cost of providing health services to the residents of the parish. Financing is provided by ad valorem taxes.

CRIMINAL COURT FUND

The Criminal Court Fund accounts for the expenditures attributable to the Twenty-Third Judicial District Court. Financing is provided by fines and forfeitures imposed by the district courts. The district is comprised of the parishes of St. James, Ascension, and Assumption. St. James Parish only is reported in these statements.

ENHANCED 911 SYSTEM MAINTENANCE FUND

The Enhanced 911 System Maintenance Fund accounts for the operation and maintenance of an enhanced 911 emergency telephone system. Financing is provided by ad valorem taxes, and emergency telephone service charges.

TITLE III-C-2 HOME DELIVERED MEALS FUND

The Title III-C-2 Home Delivered Meals Fund accounts for the expenditures in delivering the meals to those citizens who are unable to attend any one of the senior citizens' centers. Funding is provided by the United States Department of Health and Human Services and is passed through the Governor's Office of Elderly Affairs and from contributions received on the meals.

TITLE III-C-1 CONGREGATE MEALS FUND

The Title III-C-1 Congregate Meals Fund represents cost associated with feeding the elderly citizens at the four senior citizens' centers located throughout the parish. Funding is provided by the United States Department of Health and Human Services and is passed through the Governor's Office of Elderly Affairs and from contributions received on the meals.

TITLE III-B SOCIAL SERVICES FUND

The Title III-B Social Services Fund is used to pay for the administration of programs for the elderly. Funding is provided by the United States Department of Health and Human Resources and is passed through the Governor's Office of Elderly Affairs.

AREA AGENCY ON AGING - HELPING HANDS FUND

The Helping Hands Fund originates through donations in the form of over-payment of utility bills. Expenditures include those associated with paying for utility and weatherization bills for the elderly. Funding is provided by the Louisiana Association of Councils on Aging.

AREA AGENCY ON AGING - DISCRETIONARY FUND

The Area Agency on Aging - Discretionary Fund accounts for any expenditures associated with the feeding program for the elderly. Funding is provided by the Governor's Office of Elderly Affairs.

AREA AGENCY ON AGING - CASH IN LIEU OF COMMODITIES FUND

The Cash in Lieu of Commodities Fund is used to account for the administration of the Food Distribution Program funds provided by the United States Department of Agriculture through the Louisiana Governor's Office of Elderly Affairs. This program reimburses the service provider on a per unit basis for each congregate and home-delivered meal served to an eligible participant so that United States food and commodities may be purchased to supplement these programs.

COMMODITIES DISTRIBUTION FUND

The Commodities Distribution Fund accounts for the costs of receiving and delivering food commodities to the low income families within the Parish. Funds are passed through the Louisiana Department of Agriculture from the United States Department of Agriculture.

WEATHERIZATION AND ENERGY ASSISTANCE FUNDS

The Weatherization and Energy Assistance programs are funded by the United States Department of Energy and passed through the Louisiana Department of Urban and Community Affairs. These funds account for the labor and materials to weatherize homes.

SENIOR CITIZENS ACTIVITIES FUND

The Senior Citizens Activities Fund accounts for the operation of the elderly handicrafts projects. Funds are generated from the sales of handicrafts.

SENIOR CENTER FUNDS

The Senior Center Funds are used to help subsidize the cost for meals at the senior citizens' centers. Funding is provided by the Governor's Office of Elderly Affairs.

HEAD START PROGRAM FUND

The Head Start Program Fund accounts for the operations and maintenance of five educational centers. Funding is provided by the United States Department of Health and Human Services.

SUMMER CHILD CARE PROGRAM FUND

The Summer Child Care Program Fund is funded by the United States Department of Health and Human Services to provide summer day care facilities for children from low income families who are enrolled in the welfare to work program.

HEAD START ACTIVITY FUND

The Head Start Activity Fund accounts for monies raised by the families of the Head Start children for the purpose of providing additional activities for the children such as field trips and graduation parties.

COMMUNITY SERVICES BLOCK GRANT FUND

The Community Services Block Grant (CSBG) Fund accounts for the outreach and housing programs administered by the Parish Department of Human Resources. Funding is provided by the United States Department of Health and Human Services and is passed through the Louisiana Department of Labor.

EMERGENCY FOOD AND SHELTER FUND

The Emergency Food and Shelter Fund is used to provide emergency food vouchers to the needy families in the parish. United Way provides the funding.

HOUSING DEVELOPMENT FUND

The Housing Development Fund is funded by the United States Department of Housing and Urban Development. It accounts for improvement and development of parish homes.

St. James Parish Council
 Convent, Louisiana
 Special Revenue Funds
 Combining Balance Sheets, December 31, 1999
 With Comparative Totals as of December 31, 1998

	1999			
	Maintenance Funds			
	Road and Bridge	Courthouse, Jail and Public Buildings	Parishwide Drainage	Fire Protection District No. 2
Assets				
Cash and cash equivalents	\$ 1,633,689	\$ 249,064	\$ 667,830	\$ 99,414
Time certificates of deposit	-	-	-	-
Investments	-	239,860	134,949	89,689
Receivables	1,087,852	1,044,135	484,806	136,234
Due from other funds	-	-	-	-
Interfund loans receivable	-	-	-	-
Total assets	<u>\$ 2,721,541</u>	<u>\$ 1,533,059</u>	<u>\$ 1,287,585</u>	<u>\$ 325,337</u>
Liabilities and fund balance				
Liabilities:				
Accounts payable	\$ 64,895	\$ 47,171	\$ 16,305	\$ 4,387
Payroll deductions and withholdings payable	14,904	15,421	8,088	1,995
Deferred revenues	-	-	-	-
Due to other funds	-	-	-	-
Interfund loans payable	58,978	-	-	-
Total liabilities	<u>138,777</u>	<u>62,592</u>	<u>24,393</u>	<u>6,382</u>
Fund balance				
Unreserved - undesignated	2,582,764	1,470,467	1,263,192	318,955
Total liabilities and fund balance	<u>\$ 2,721,541</u>	<u>\$ 1,533,059</u>	<u>\$ 1,287,585</u>	<u>\$ 325,337</u>

Schedule 3 (continued)

1999

Sales Tax Funds					
Solid Waste Disposal	Elderly & Emergency Medical Services	Parks and Recreation	Gramercy Recreation District	Parish Library	Consolidated Road Lighting District No. 3A
\$ 606,183	\$ 8,704	\$ 189,397	\$ 19,677	\$ 36,905	\$ 561,972
-	-	-	-	500,000	-
137,018	-	5,043	-	710,135	262,214
229,851	151,901	210,650	100,816	625,390	230,132
292,710	38,274	38,274	-	-	-
-	-	-	-	-	58,978
<u>\$ 1,265,762</u>	<u>\$ 198,879</u>	<u>\$ 443,364</u>	<u>\$ 120,493</u>	<u>\$ 1,872,430</u>	<u>\$ 1,113,296</u>
\$ 94,494	\$ 53,920	\$ 25,043	\$ 5,456	\$ 32,064	\$ 7,303
2,917	11,925	10,448	-	10,355	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>97,411</u>	<u>65,845</u>	<u>35,491</u>	<u>5,456</u>	<u>42,419</u>	<u>7,303</u>
1,168,351	133,034	407,873	115,037	1,830,011	1,105,993
<u>\$ 1,265,762</u>	<u>\$ 198,879</u>	<u>\$ 443,364</u>	<u>\$ 120,493</u>	<u>\$ 1,872,430</u>	<u>\$ 1,113,296</u>

St. James Parish Council
 Convent, Louisiana
 Special Revenue Funds
 Combining Balance Sheets, December 31, 1999
 With Comparative Totals as of December 31, 1998

	1999			
	St. James Transit System	Public Safety	Criminal Court	Enhanced 911 System Maintenance
Assets				
Cash and cash equivalents	\$ 95,699	\$ 360,463	\$ 13,273	\$ 115,718
Time certificates of deposit	-	-	-	-
Investments	1,998	1,269,515	-	167,195
Receivables	986	833,854	18,582	304,516
Due from other funds	-	-	-	-
Interfund loans receivable	-	-	-	-
Total assets	\$ 98,683	\$ 2,463,832	\$ 31,855	\$ 587,429
Liabilities and fund balance				
Liabilities:				
Accounts payable	\$ 10,349	\$ 106,163	\$ 11,685	\$ 51,479
Payroll deductions and withholdings payable	7,020	-	5,027	5,278
Deferred revenues	-	-	-	-
Due to other funds	-	-	967	-
Interfund loans payable	-	-	-	-
Total liabilities	17,369	106,163	17,679	56,757
Fund balance				
Unreserved - undesignated and fund balance	81,314	2,357,669	14,176	530,672
	\$ 98,683	\$ 2,463,832	\$ 31,855	\$ 587,429

Schedule 3 (continued)

1999

Title III			Area Agency On Aging		
C-2 Home Delivered Meals	C-1 Congregate Meals	B Social Services	Helping Hands	Discretionary	Cash In Lieu Of Commodities
\$ 512	\$ 1,340	\$ 2,613	\$ 260	\$ 716	\$ 4,734
-	-	-	-	-	-
-	-	-	-	-	-
2,923	2,737	-	-	-	3,461
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 3,435</u>	<u>\$ 4,077</u>	<u>\$ 2,613</u>	<u>\$ 260</u>	<u>\$ 716</u>	<u>\$ 8,195</u>
\$ 3,435	\$ 4,077	\$ 324	\$ -	\$ 200	\$ 8,195
-	-	-	-	-	-
-	-	2,289	-	516	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,435</u>	<u>4,077</u>	<u>2,613</u>	<u>-</u>	<u>716</u>	<u>8,195</u>
-	-	-	260	-	-
<u>\$ 3,435</u>	<u>\$ 4,077</u>	<u>\$ 2,613</u>	<u>\$ 260</u>	<u>\$ 716</u>	<u>\$ 8,195</u>

St. James Parish Council
 Convent, Louisiana
 Special Revenue Funds
 Combining Balance Sheets, December 31, 1999
 With Comparative Totals as of December 31, 1998

	1999			
	<u>Commodities Distribution</u>	<u>Weatherization</u>	<u>Energy Assistance</u>	<u>Senior Citizens Activities</u>
Assets				
Cash and cash equivalents	\$ 3,429	\$ 947	\$ 3,118	\$ 25,142
Time certificates of deposit	-	-	-	-
Investments	-	-	-	-
Receivables	-	1,117	-	-
Due from other funds	-	-	-	-
Interfund loans receivable	-	-	-	-
Total assets	<u>\$ 3,429</u>	<u>\$ 2,064</u>	<u>\$ 3,118</u>	<u>\$ 25,142</u>
Liabilities and fund balance				
Liabilities:				
Accounts payable	\$ -	\$ 1,794	\$ 3,118	\$ -
Payroll deductions and withholdings payable	-	-	-	-
Deferred revenues	-	270	-	-
Due to other funds	-	-	-	-
Interfund loans payable	-	-	-	-
Total liabilities	<u>-</u>	<u>2,064</u>	<u>3,118</u>	<u>-</u>
Fund balance				
Unreserved - undesignated and fund balance	<u>3,429</u>	<u>-</u>	<u>-</u>	<u>25,142</u>
	<u>\$ 3,429</u>	<u>\$ 2,064</u>	<u>\$ 3,118</u>	<u>\$ 25,142</u>

Schedule 3 (continued)

1999

Senior Center Funds	Head Start Program	Summer Childcare Program	Head Start Activity	Community Services Block Grant	Emergency Food and Shelter	Housing Development
\$ 1	\$ 3	\$ -	\$ 4,145	\$ 353	\$ -	\$ 232
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,075	12,362	-	-	6,899	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 1,076</u>	<u>\$ 12,365</u>	<u>\$ -</u>	<u>\$ 4,145</u>	<u>\$ 7,252</u>	<u>\$ -</u>	<u>\$ 232</u>
\$ 1,076	\$ 6,386	\$ -	\$ -	\$ 7,252	\$ -	\$ -
-	5,979	-	-	-	-	-
-	-	-	-	-	-	232
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,076</u>	<u>12,365</u>	<u>-</u>	<u>-</u>	<u>7,252</u>	<u>-</u>	<u>232</u>
-	-	-	4,145	-	-	-
<u>\$ 1,076</u>	<u>\$ 12,365</u>	<u>\$ -</u>	<u>\$ 4,145</u>	<u>\$ 7,252</u>	<u>\$ -</u>	<u>\$ 232</u>

St. James Parish Council
 Convent, Louisiana
 Special Revenue Funds
 Combining Balance Sheets, December 31, 1999
 With Comparative Totals as of December 31, 1998

	Totals	
	1999	1998
Assets		
Cash and cash equivalents	\$ 4,705,533	\$ 3,626,508
Time certificates of deposit	500,000	500,000
Investments	3,017,616	2,848,613
Receivables	5,490,279	5,570,225
Due from other funds	369,258	365,529
Interfund loans receivable	58,978	-
Total assets	<u>\$ 14,141,664</u>	<u>\$ 12,910,875</u>
Liabilities and fund balance		
Liabilities:		
Accounts payable	\$ 566,571	\$ 488,942
Payroll deductions and withholdings payable	99,357	112,997
Deferred revenues	3,307	16,795
Due to other funds	967	26
Interfund loans payable	58,978	1,300
Total liabilities	<u>729,180</u>	<u>620,060</u>
Fund balance		
Unreserved - undesignated	13,412,484	12,290,815
Total liabilities and fund balance	<u>\$ 14,141,664</u>	<u>\$ 12,910,875</u>

Schedule 3 (concluded)

St. James Parish Council
 Convent, Louisiana
 Special Revenue Funds
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 For the year ended December 31, 1999
 With 1999 Total Budget (GAAP Basis)
 And Comparative Actual Totals for the year ended December 31, 1998

	1999			
	Maintenance Funds			
	Road and Bridge	Courthouse, Jail and Public Buildings	Parishwide Drainage	Fire Protection District No. 2
Revenues:				
Taxes:				
Ad valorem	\$ 1,059,373	\$ 1,059,373	\$ 415,274	\$ 137,621
Sales and use	-	-	-	-
Intergovernmental:				
Federal	-	-	-	-
State	326,788	14,837	280,601	-
Local	-	-	-	-
Fines and forfeits	-	-	-	-
Charges for services	-	-	-	-
Interest	80,076	37,441	39,681	9,590
In-kind contributions	-	-	-	-
Other revenues:				
Commissions	-	957	-	-
Rents and royalties	-	-	-	-
Industry contributions	-	-	-	-
Sales	-	-	48	-
Telephone service charge	-	-	-	-
Miscellaneous	4,130	3,674	-	-
Total revenues	<u>1,470,367</u>	<u>1,116,282</u>	<u>735,604</u>	<u>147,211</u>

Schedule 4 (continued)

1999

Sales Tax Funds					
Solid Waste Disposal	Elderly & Emergency Medical Services	Parks and Recreation	Gramercy Recreation District	Parish Library	Consolidated Road Lighting District No. 3A
\$ -	\$ -	\$ 58,904	\$ 109,126	\$ 635,625	\$ 232,476
756,486	756,486	756,486	-	-	-
-	-	-	-	-	-
-	311	-	6,857	62,675	5,546
-	-	-	-	-	-
-	-	-	-	-	-
552,701	-	26,788	1,960	-	-
34,246	2,538	9,036	1,693	66,248	41,992
-	-	-	-	-	-
-	-	13	-	-	-
-	-	15,715	4,200	-	-
-	-	-	-	-	-
-	-	264	-	1,054	-
-	-	-	-	-	-
352	262	3,947	114	4,540	-
<u>1,343,785</u>	<u>759,597</u>	<u>871,153</u>	<u>123,950</u>	<u>770,142</u>	<u>280,014</u>

Schedule 4 (continued)

St. James Parish Council
 Convent, Louisiana
 Special Revenue Funds
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 For the year ended December 31, 1999
 With 1999 Total Budget (GAAP Basis)
 And Comparative Actual Totals for the year ended December 31, 1998

	1999			
	Maintenance Funds			
	Road and Bridge	Courthouse, Jail and Public Buildings	Parishwide Drainage	Fire Protection District No. 2
Expenditures:				
Current:				
General government:				
Financial administration	34,017	34,017	13,335	4,323
Judicial	-	-	-	-
Other-unclassified	-	905,420	-	-
Public safety	-	-	428,225	76,699
Highways and streets	943,002	-	-	-
Sanitation	-	-	-	-
Public transportation	-	-	-	-
Health and welfare	-	-	-	-
Public housing	-	-	-	-
Culture and recreation	-	-	-	-
Economic development and assistance	-	-	-	-
Capital outlay	164,062	30,868	16,125	-
In-kind expenses	-	-	-	-
Total expenditures	<u>1,141,081</u>	<u>970,305</u>	<u>457,685</u>	<u>81,022</u>
Excess (deficiency) of revenues over (under) expenditures	329,286	145,977	277,919	66,189
Other financing sources (uses):				
Operating transfers in	-	-	19,432	-
Proceeds from capital lease	-	-	-	-
Proceeds from credit sales	-	-	-	-
Donation of property	-	-	-	-
Operating transfers out	(223,330)	(32,500)	-	(23,798)
Interest on lease purchase	-	-	-	-
Total other financing sources (uses)	<u>(223,330)</u>	<u>(32,500)</u>	<u>19,432</u>	<u>(23,798)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	105,956	113,477	297,351	42,391
Fund balance, beginning of year	2,476,808	1,356,990	965,841	276,564
Fund balance, end of year	<u>\$ 2,582,764</u>	<u>\$ 1,470,467</u>	<u>\$ 1,263,192</u>	<u>\$ 318,955</u>

Schedule 4 (continued)

1999					
Sales Tax Funds					
Solid Waste Disposal	Elderly & Emergency Medical Services	Parks and Recreation	Gramercy Recreation District	Parish Library	Consolidated Road Lighting District No. 3A
43,913	29,978	31,826	4,028	20,410	7,304
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,138,498	-	-	-	-	179,628
-	-	-	-	-	-
-	1,017,494	-	-	-	-
-	-	-	-	-	-
-	-	693,039	120,050	548,883	-
-	-	-	-	-	-
61,820	-	282,744	-	95,910	-
-	-	-	-	-	-
<u>1,244,231</u>	<u>1,047,472</u>	<u>1,007,609</u>	<u>124,078</u>	<u>665,203</u>	<u>186,932</u>
99,554	(287,875)	(136,456)	(128)	104,939	93,082
-	309,450	165,000	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(8,017)	-	(49,300)	-	(19,500)	-
-	-	-	-	-	-
<u>(8,017)</u>	<u>309,450</u>	<u>115,700</u>	<u>-</u>	<u>(19,500)</u>	<u>-</u>
91,537	21,575	(20,756)	(128)	85,439	93,082
1,076,814	111,459	428,629	115,165	1,744,572	1,012,911
<u>\$ 1,168,351</u>	<u>\$ 133,034</u>	<u>\$ 407,873</u>	<u>\$ 115,037</u>	<u>\$ 1,830,011</u>	<u>\$ 1,105,993</u>

Schedule 4 (continued)

St. James Parish Council
 Convent, Louisiana
 Special Revenue Funds
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 For the year ended December 31, 1999
 With 1999 Total Budget (GAAP Basis)
 And Comparative Actual Totals for the year ended December 31, 1998

	1999			
	St. James Transit System	Public Safety	Criminal Court	Enhanced 911 System Maintenance
Revenues:				
Taxes:				
Ad valorem	\$ -	\$ 847,497	\$ -	\$ 264,843
Sales and use	-	-	-	-
Intergovernmental:				
Federal	278,530	-	-	-
State	-	-	11,283	-
Local	81,714	-	24,297	1,800
Fines and forfeits	-	-	151,166	-
Charges for services	1,243	-	-	-
Interest	639	79,913	263	15,364
In-kind contributions	-	-	-	-
Other revenues:				
Commissions	-	-	-	-
Rents and royalties	-	-	-	7,200
Industry contributions	-	-	-	42,777
Sales	-	-	-	-
Telephone service charge	-	-	-	79,809
Miscellaneous	5,000	-	805	16,250
Total revenues	367,126	927,410	187,814	428,043

Schedule 4 (continued)

1999

Title III			Area Agency On Aging		
C-2 Home Delivered Meals	C-1 Congregate Meals	B Social Services	Helping Hands	Discretionary	Cash In Lieu Of Commodities
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
38,330	32,903	39,833	-	-	40,051
-	-	5,381	1,958	23,283	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
8,951	10,925	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>47,281</u>	<u>43,828</u>	<u>45,214</u>	<u>1,958</u>	<u>23,283</u>	<u>40,051</u>

Schedule 4 (continued)

St. James Parish Council
 Convent, Louisiana
 Special Revenue Funds
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 For the year ended December 31, 1999
 With 1999 Total Budget (GAAP Basis)
 And Comparative Actual Totals for the year ended December 31, 1998

	1999			
	St. James Transit System	Public Safety	Criminal Court	Enhanced 911 System Maintenance
Expenditures:				
Current:				
General government:				
Financial administration	-	57,165	-	8,504
Judicial	-	-	394,835	-
Other-unclassified	-	-	-	-
Public safety	-	280,020	-	278,356
Highways and streets	-	-	-	-
Sanitation	-	-	-	-
Public transportation	438,673	-	-	-
Health and welfare	-	-	-	-
Public housing	-	-	-	-
Culture and recreation	-	-	-	-
Economic development and assistance	-	-	-	-
Capital outlay	140,705	265,339	1,269	118,828
In-kind expenses	-	-	-	-
Total expenditures	<u>579,378</u>	<u>602,524</u>	<u>396,104</u>	<u>405,688</u>
Excess (deficiency) of revenues over (under) expenditures	(212,252)	324,886	(208,290)	22,355
Other financing sources (uses):				
Operating transfers in	294,700	23,798	224,000	-
Proceeds from capital lease	-	120,000	-	-
Proceeds from credit sales	-	-	-	-
Donation of property	-	-	-	-
Operating transfers out	-	(232,451)	(7,855)	-
Interest on lease purchase	-	-	-	(7,124)
Total other financing sources (uses)	<u>294,700</u>	<u>(88,653)</u>	<u>216,145</u>	<u>(7,124)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	82,448	236,233	7,855	15,231
Fund balance, beginning of year	(1,134)	2,121,436	6,321	515,441
Fund balance, end of year	<u>\$ 81,314</u>	<u>\$ 2,357,669</u>	<u>\$ 14,176</u>	<u>\$ 530,672</u>

Schedule 4 (continued)

1999

Title III			Area Agency On Aging		
C-2 Home Delivered Meals	C-1 Congregate Meals	B Social Services	Helping Hands	Discretionary	Cash In Lieu Of Commodities
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
47,281	43,828	45,214	1,873	23,283	40,051
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>47,281</u>	<u>43,828</u>	<u>45,214</u>	<u>1,873</u>	<u>23,283</u>	<u>40,051</u>
-	-	-	85	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	85	-	-
-	-	-	175	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 260</u>	<u>\$ -</u>	<u>\$ -</u>

Schedule 4 (continued)

St. James Parish Council
 Convent, Louisiana
 Special Revenue Funds
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 For the year ended December 31, 1999
 With 1999 Total Budget (GAAP Basis)
 And Comparative Actual Totals for the year ended December 31, 1998

	1999			
	<u>Commodities Distribution</u>	<u>Weatherization</u>	<u>Energy Assistance</u>	<u>Senior Citizens Activities</u>
Revenues:				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-
Intergovernmental:				
Federal	47,669	14,236	53,197	-
State	-	-	-	-
Local	-	-	-	-
Fines and forfeits	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	644
In-kind contributions	-	-	-	-
Other revenues:				
Commissions	-	-	-	-
Rents and royalties	-	-	-	-
Industry contributions	-	-	-	-
Sales	-	-	-	51,403
Telephone service charge	-	-	-	-
Miscellaneous	-	-	-	4,023
Total revenues	<u>47,669</u>	<u>14,236</u>	<u>53,197</u>	<u>56,070</u>

Schedule 4 (continued)

1999

Senior Center Funds	Head Start Program	Summer Childcare Program	Head Start Activity	Community Services Block Grant	Emergency Food and Shelter	Housing Development
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	933,071	161,306	-	77,843	16,353	268
19,719	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	207	-	57	-	-	-
-	231,641	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	66	-	5,411	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>19,719</u>	<u>1,164,985</u>	<u>161,306</u>	<u>5,468</u>	<u>77,843</u>	<u>16,353</u>	<u>268</u>

Schedule 4 (continued)

St. James Parish Council
 Convent, Louisiana
 Special Revenue Funds
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 For the year ended December 31, 1999
 With 1999 Total Budget (GAAP Basis)
 And Comparative Actual Totals for the year ended December 31, 1998

	1999			
	<u>Commodities Distribution</u>	<u>Weatherization</u>	<u>Energy Assistance</u>	<u>Senior Citizens Activities</u>
Expenditures:				
Current:				
General government:				
Financial administration	-	-	-	-
Judicial	-	-	-	-
Other-unclassified	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Sanitation	-	-	-	-
Public transportation	-	-	-	-
Health and welfare	48,667	14,236	53,307	62,847
Public housing	-	-	-	-
Culture and recreation	-	-	-	-
Economic development and assistance	-	-	-	-
Capital outlay	-	-	-	-
In-kind expenses	-	-	-	-
Total expenditures	<u>48,667</u>	<u>14,236</u>	<u>53,307</u>	<u>62,847</u>
Excess (deficiency) of revenues over (under) expenditures	(998)	-	(110)	(6,777)
Other financing sources (uses):				
Operating transfers in	-	-	-	-
Proceeds from capital lease	-	-	-	-
Proceeds from credit sales	-	-	-	-
Donation of property	-	-	-	-
Operating transfers out	-	-	-	-
Interest on lease purchase	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(998)	-	(110)	(6,777)
Fund balance, beginning of year	4,427	-	110	31,919
Fund balance, end of year	<u>\$ 3,429</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,142</u>

Schedule 4 (continued)

1999

Senior Center Funds	Head Start Program	Summer Childcare Program	Head Start Activity	Community Services Block Grant	Emergency Food and Shelter	Housing Development
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
19,719	-	-	-	77,843	16,353	-
-	-	-	-	-	-	268
-	889,718	208,929	5,551	-	-	-
-	43,626	-	-	-	-	-
-	231,641	-	-	-	-	-
<u>19,719</u>	<u>1,164,985</u>	<u>208,929</u>	<u>5,551</u>	<u>77,843</u>	<u>16,353</u>	<u>268</u>
-	-	(47,623)	(83)	-	-	-
-	-	5,484	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	5,484	-	-	-	-
-	-	(42,139)	(83)	-	-	-
-	-	42,139	4,228	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,145</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Schedule 4 (continued)

St. James Parish Council
 Convent, Louisiana
 Special Revenue Funds
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 For the year ended December 31, 1999
 With 1999 Total Budget (GAAP Basis)
 And Comparative Actual Totals for the year ended December 31, 1998

	1999			1998
	Actual Total	Budget Total	Variance Favorable (Unfavorable)	Actual Total
Revenues:				
Taxes:				
Ad valorem	\$ 4,820,112	\$ 4,947,800	\$ (127,688)	\$ 4,873,589
Sales and use	2,269,458	2,050,500	218,958	2,383,383
Intergovernmental:				
Federal	1,733,590	1,526,161	207,429	1,798,506
State	759,239	738,700	20,539	535,034
Local	107,811	109,200	(1,389)	78,528
Fines and forfeits	151,166	148,500	2,666	137,203
Charges for services	582,692	585,800	(3,108)	552,548
Interest	419,628	391,450	28,178	385,217
In-kind contributions	231,641	210,600	21,041	232,107
Other revenues:				
Commissions	970	1,500	(530)	1,448
Rents and royalties	27,115	23,400	3,715	25,195
Industry contributions	42,777	50,800	(8,023)	-
Sales	78,122	68,450	9,672	71,845
Telephone service charge	79,809	70,000	9,809	75,757
Miscellaneous	43,097	41,000	2,097	67,044
Total revenues	<u>11,347,227</u>	<u>10,963,861</u>	<u>383,366</u>	<u>11,217,404</u>

Schedule 4 (continued)

St. James Parish Council
 Convent, Louisiana
 Special Revenue Funds
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 For the year ended December 31, 1999
 With 1999 Total Budget (GAAP Basis)
 And Comparative Actual Totals for the year ended December 31, 1998

	1999			1998
	Actual Total	Budget Total	Variance Favorable (Unfavorable)	Actual Total
Expenditures:				
Current:				
General government:				
Financial administration	288,820	284,718	(4,102)	337,613
Judicial	394,835	368,400	(26,435)	307,486
Other-unclassified	905,420	943,700	38,280	859,816
Public safety	1,063,300	1,106,000	42,700	1,267,224
Highways and streets	1,122,630	1,220,400	97,770	1,064,107
Sanitation	1,138,498	1,145,800	7,302	1,073,275
Public transportation	438,673	451,400	12,727	425,109
Health and welfare	1,511,996	1,480,800	(31,196)	1,276,974
Public housing	268	-	(268)	644
Culture and recreation	1,361,972	1,465,500	103,528	1,242,434
Economic development and assist	1,104,198	1,026,400	(77,798)	1,112,546
Capital outlay	1,221,296	1,127,200	(94,096)	1,451,938
In-kind expenses	231,641	210,600	(21,041)	232,107
Total expenditures	<u>10,783,547</u>	<u>10,830,918</u>	<u>47,371</u>	<u>10,651,273</u>
Excess (deficiency) of revenues over (under) expenditures	563,680	132,943	430,737	566,131
Other financing sources (uses):				
Operating transfers in	1,041,864	1,068,350	(26,486)	568,441
Proceeds from capital lease	120,000	-	120,000	386,779
Proceeds from credit sales	-	-	-	21,499
Donation of property	-	-	-	85,500
Operating transfers out	(596,751)	(1,087,050)	490,299	(420,107)
Interest on lease purchase	(7,124)	(5,900)	(1,224)	(9,793)
Total other financing sources (us	<u>557,989</u>	<u>(24,600)</u>	<u>582,589</u>	<u>632,319</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing use	1,121,669	108,343	1,013,326	1,198,450
Fund balance, beginning of year	12,290,815	12,290,815	-	11,092,365
Fund balance, end of year	<u>\$ 13,412,484</u>	<u>\$ 12,399,158</u>	<u>\$ 1,013,326</u>	<u>\$ 12,290,815</u>

Scheduel 4 (concluded)

DEBT SERVICE FUNDS

The debt service funds are used to account for the accumulation of general obligation bonds principal and interest from governmental resources. Revenues for the debt service funds are provided by ad valorem taxes, sales taxes and interest on investments. The parish maintains the following debt service funds:

PUBLIC IMPROVEMENT BOND SERIES ST-88 FUND

The Public Improvement Bonds Series ST-88 Fund accumulates monies for the payment of the November 1, 1989, bond issue of \$500,000 and the May 19, 1998 refunding bond issue of \$361,000. The bonds were issued for improvement to recreational facilities within the parish. Financing is provided by an irrevocable pledge of sales tax revenues.

GRAMERCY RECREATION DISTRICT FUND

The Gramercy Recreation District Fund accumulates monies for payment of the June 1, 1976, bond issue of \$125,000. The bonds were issued for improvements to recreational facilities of the district. Financing is provided by a special annual ad valorem tax levy within the district.

CONSOLIDATED GENERAL OBLIGATION BONDS

The Consolidated General Obligation Bonds Fund accounts for the property tax levies needed to comply with the interest and principal redemption requirements of the following bond issues:

- General Obligation Road Bonds Series, 1988, and 1990.
- General Obligation Bond Series 1993
- General Obligation Bond Series 1994
- General Obligation Refunding Bond Series 1998

St. James Parish Council
 Convent, Louisiana
 Debt Service Funds
 Combining Balance Sheets
 December 31, 1999

With Comparative Totals as of December 31, 1998

	Public Improvement Bond Series ST-88	Gramercy Recreation District	Consolidated General Obligation Bonds
Assets			
Cash and cash equivalents	\$ 111,778	\$ 4	\$ 31,047
Time certificates of deposit	-	3,000	-
Investments	-	-	525,908
Receivables	-	10,225	1,511,360
Total assets	<u>\$ 111,778</u>	<u>\$ 13,229</u>	<u>\$ 2,068,315</u>
Liabilities and fund balance			
Liabilities:			
Accounts payable	\$ -	\$ 409	\$ 49,325
Interfund payables	-	-	-
Total liabilities	<u>-</u>	<u>409</u>	<u>49,325</u>
Fund balance:			
Reserved for debt service	<u>111,778</u>	<u>12,820</u>	<u>2,018,990</u>
Total liabilities and fund balance	<u>\$ 111,778</u>	<u>\$ 13,229</u>	<u>\$ 2,068,315</u>

Totals	
1999	1998
\$ 142,829	\$ 138,778
3,000	3,500
525,908	566,871
1,521,585	1,592,217
<u>\$ 2,193,322</u>	<u>\$ 2,301,366</u>
\$ 49,734	\$ 50,909
-	144,500
<u>49,734</u>	<u>195,409</u>
<u>2,143,588</u>	<u>2,105,957</u>
<u>\$ 2,193,322</u>	<u>\$ 2,301,366</u>

St. James Parish Council
 Convent, Louisiana
 Debt Service Funds
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 For the year ended December 31, 1999
 With 1999 Total Budget (GAAP Basis)
 And Comparative Actual Totals for the year ended December 31, 1998

	1999		
	Public Improvement Bond Series ST-88	Gramercy Recreation District	Consolidated General Obligation Bonds
Revenues			
Taxes:			
Ad valorem	\$ -	\$ 10,471	\$ 1,536,028
Interest	4,941	264	50,233
Contributions from private industry	-	-	-
Other	91	-	-
Total revenues	<u>5,032</u>	<u>10,735</u>	<u>1,586,261</u>
Expenditures:			
Current:			
General government:			
Financial administration	-	408	49,325
Debt service:			
Principal	30,000	10,000	975,000
Interest and fiscal charges	21,049	1,300	526,615
Cost of issuance	-	-	-
Total expenditures	<u>51,049</u>	<u>11,708</u>	<u>1,550,940</u>
Excess (deficiency) of revenues over (under) expenditures	(46,017)	(973)	35,321
Other financing sources (uses):			
Operating transfers in	49,300	-	-
Proceeds of refunding bonds	-	-	-
Operating transfers out	-	-	-
Transfer to escrow agent	-	-	-
Total other financing sources (uses)	<u>49,300</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	3,283	(973)	35,321
Fund balance, beginning of year	108,495	13,793	1,983,669
Fund balance, end of year	<u>\$ 111,778</u>	<u>\$ 12,820</u>	<u>\$ 2,018,990</u>

Schedule 6

1999		1998	
Actual Totals	Budget Totals	Variance Favorable (Unfavorable)	Actual Totals
\$ 1,546,499	\$ 1,592,600	\$ (46,101)	\$ 1,619,225
55,438	56,600	(1,162)	57,497
-	-	-	81,860
91	-	91	-
<u>1,602,028</u>	<u>1,649,200</u>	<u>(47,172)</u>	<u>1,758,582</u>
49,733	52,900	3,167	56,481
1,015,000	1,100,000	85,000	1,050,717
548,964	516,600	(32,364)	589,078
-	-	-	44,738
<u>1,613,697</u>	<u>1,669,500</u>	<u>55,803</u>	<u>1,741,014</u>
(11,669)	(20,300)	8,631	17,568
49,300	49,300	-	91,037
-	-	-	2,136,000
-	-	-	(750)
-	-	-	(2,159,534)
<u>49,300</u>	<u>49,300</u>	<u>-</u>	<u>66,753</u>
37,631	29,000	8,631	84,321
2,105,957	2,105,957	-	2,021,636
<u>\$ 2,143,588</u>	<u>\$ 2,134,957</u>	<u>\$ 8,631</u>	<u>\$ 2,105,957</u>

CAPITAL PROJECTS FUNDS

Capital project funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds. The following are the parish's capital projects funds:

PARISHWIDE ROAD IMPROVEMENT FUND

The Parishwide Road Improvement Fund accounts for parishwide road improvements. Construction is on a continuing basis. Financing is provided by transfers from the Road and Bridge Maintenance Fund.

PARISHWIDE SEWERAGE CONSTRUCTION FUND

The Parishwide Sewerage Construction Fund accounts for the sewerage construction program. This program is financed by the United States Environmental Protection Agency (75%) and the St. James Parish Council (25%) through the sale of general obligation bonds. The program consists of three phases, of which two phases have been completed. Actual construction on the third phase has not yet begun pending the United States Environmental Protection Agency's approval for funding.

CDBG ROAD IMPROVEMENT FUND

The CDBG Road Improvement Fund accounts for parishwide road improvements funded with a Louisiana Community Development Block Grant. Funding is provided from the State of Louisiana, Division of Administration, Office of Community Development.

VACHERIE CANAL BACKWATER PREVENTION FUND

The Vacherie Canal Backwater Prevention Fund accounts for the expenditures to construct a backwater control structure in South Vacherie. Funding is provided by the Louisiana Department of Transportation and Development with matching funds from the Parishwide Drainage Maintenance Fund.

LIBRARY CONSTRUCTION

The Library Construction Fund accounts for the expenditures to construct a branch library in Vacherie. Funding is provided by transfers from the Parish Library Fund.

St. James Parish Council
 Convent, Louisiana
 Capital Projects Funds
 Combining Balance Sheets
 December 31, 1999
 With Comparative Totals as of December 31, 1998

	<u>Parishwide Road Improvement</u>	<u>Parishwide Sewerage Construction</u>	<u>CDBG Road Improvement</u>
Assets			
Cash and cash equivalents	\$ 1,611	\$ 379,553	\$ 474
Investments	-	201,197	-
Receivables	-	12,351	-
Interfund loans receivable	-	-	-
Due from other funds	-	-	-
Total assets	<u>\$ 1,611</u>	<u>\$ 593,101</u>	<u>\$ 474</u>
Liabilities and fund balance			
Liabilities:			
Accounts payable	<u>\$ 5,446</u>	<u>\$ 4,720</u>	<u>\$ 29,061</u>
Total liabilities	<u>5,446</u>	<u>4,720</u>	<u>29,061</u>
Fund balance:			
Unreserved	<u>(3,835)</u>	<u>588,381</u>	<u>(28,587)</u>
Total liabilities and fund balance	<u>\$ 1,611</u>	<u>\$ 593,101</u>	<u>\$ 474</u>

Schedule 7

Vacherie Canal Backwater Prevention	Library Construction	Totals	
		1999	1998
\$ 19	\$ -	\$ 381,657	\$ 279,300
-	-	201,197	191,362
-	-	12,351	12,100
-	-	-	144,500
-	-	-	-
<u>\$ 19</u>	<u>\$ -</u>	<u>\$ 595,205</u>	<u>\$ 627,262</u>
\$ -	\$ 7,759	\$ 46,986	\$ -
-	7,759	46,986	-
<u>19</u>	<u>(7,759)</u>	<u>548,219</u>	<u>627,262</u>
<u>\$ 19</u>	<u>\$ -</u>	<u>\$ 595,205</u>	<u>\$ 627,262</u>

St. James Parish Council
 Convent, Louisiana
 Capital Project Funds
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 For the year ended December 31, 1999
 With 1999 Total Budget (GAAP Basis)
 And Comparative Actual Totals for the year ended December 31, 1998

	1999		
	Parishwide Road Improvement	Parishwide Sewerage Construction	CDBG Road Improvement
Revenues:			
Intergovernmental:			
Federal	\$ -	\$ -	\$ 468,180
Interest	140	21,039	-
Total revenues	<u>140</u>	<u>21,039</u>	<u>468,180</u>
Expenditures:			
Current:			
Sanitation	-	-	-
Public Safety	-	-	-
Capital outlay	186,749	-	549,758
Total expenditures	<u>186,749</u>	<u>-</u>	<u>549,758</u>
Excess (deficiency) of revenues over (under) expenditures	(186,609)	21,039	(81,578)
Other financing sources (uses):			
Operating transfers in	233,148	-	52,958
Operating transfers out	(52,958)	(57,282)	-
Total other financing sources (uses)	<u>180,190</u>	<u>(57,282)</u>	<u>52,958</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(6,419)	(36,243)	(28,620)
Fund balance, beginning of year	2,584	624,624	33
Fund balance, end of year	<u>\$ (3,835)</u>	<u>\$ 588,381</u>	<u>\$ (28,587)</u>

Vacherie Canal Backwater Prevention	Library Construction	1999			1998
		Actual Totals	Budget Totals	Variance Favorable (Unfavorable)	Actual Totals
\$ -	\$ -	\$ 468,180	\$ 468,200	\$ (20)	\$ -
-	-	21,179	20,300	879	21,580
-	-	489,359	488,500	859	21,580
-	-	-	60,000	60,000	-
2	-	2	-	(2)	-
-	27,259	763,766	1,193,300	429,534	161,746
2	27,259	763,768	1,253,300	489,532	161,746
(2)	(27,259)	(274,409)	(764,800)	490,391	(140,166)
-	19,500	305,606	802,700	(497,094)	243,645
-	-	(110,240)	(115,200)	4,960	(59,420)
-	19,500	195,366	687,500	(492,134)	184,225
(2)	(7,759)	(79,043)	(77,300)	(1,743)	44,059
21	-	627,262	627,262	-	583,203
<u>\$ 19</u>	<u>\$ (7,759)</u>	<u>\$ 548,219</u>	<u>\$ 549,962</u>	<u>\$ (1,743)</u>	<u>\$ 627,262</u>

ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the parish's intent is that the costs of providing goods or services to the general public are financed primarily through user charges; or where it has been decided that periodic determination of net income is appropriate for accountability purposes. The enterprise funds are as follows:

GAS AND WATER DISTRIBUTION SYSTEM FUND

The St. James Parish Gas and Water Distribution System Fund was established June 2, 1954, by the St. James Parish Police Jury and later acknowledged by the St. James Parish Council. This fund accounts for the sale and distribution of gas and water to the residents of St. James Parish.

ST. JAMES YOUTH CENTER FUND

The St. James Youth Center is a juvenile center for children who enter the juvenile justice system and is operated by the St. James Parish Council. This fund accounts for the maintenance, operations and management of the youth center. The governing board of the youth center is the St. James Parish Council.

St. James Parish Council
 Convent, Louisiana
 Enterprise Funds
 Combining Balance Sheets, December 31, 1999
 With Comparative Totals as of December 31, 1998

	Gas & Water Distribution System	St. James Youth Center	Totals	
			1999	1998
Assets				
Current assets:				
Cash and cash equivalents	\$ 151,351	\$ 305,355	\$ 456,706	\$ 545,993
Investment securities	-	1,133,692	1,133,692	1,078,272
Receivables (net of allowances for uncollectibles)	286,798	491,349	778,147	843,777
Due from St. James Parish	-	486	486	-
Inventory	137,324	13,989	151,313	169,530
Prepaid expenses	34,953	40,823	75,776	82,269
Total current assets	<u>610,426</u>	<u>1,985,694</u>	<u>2,596,120</u>	<u>2,719,841</u>
Restricted assets	1,127,881	-	1,127,881	1,007,670
Other assets	16,042	-	16,042	19,054
Land, buildings, and equipment (net of accumulated depreciation)	<u>8,937,341</u>	<u>6,239,093</u>	<u>15,176,434</u>	<u>15,275,046</u>
Total assets	<u>\$ 10,691,690</u>	<u>\$ 8,224,787</u>	<u>\$ 18,916,477</u>	<u>\$ 19,021,611</u>
Liabilities and fund equity				
Current liabilities:				
Accounts payable	\$ 86,982	\$ 24,541	\$ 111,523	\$ 242,328
Payroll deductions and withholdings pay	-	47,033	47,033	66,826
Due to St. James Parish Council	217,264	-	217,264	212,146
Other liabilities	70,702	5,758	76,460	80,820
Current portion of capital lease obligatio	-	3,280	3,280	3,629
Compensated absences payable	170,019	94,539	264,558	260,812
Total current liabilities	<u>544,967</u>	<u>175,151</u>	<u>720,118</u>	<u>866,561</u>
Payable from restricted assets:				
Deposits	188,859	-	188,859	164,290
Bond interest payable	10,538	-	10,538	53,085
Bonded debt payable within one year	245,000	-	245,000	225,144
Capital lease obligation	-	-	-	3,280
Bonds or certificates of indebtedness pay	1,537,138	265,000	1,802,138	2,107,155
Total liabilities	<u>2,526,502</u>	<u>440,151</u>	<u>2,966,653</u>	<u>3,419,515</u>
Equity (deficit):				
Contributed capital	<u>5,343,064</u>	<u>7,922,888</u>	<u>13,265,952</u>	<u>12,789,233</u>
Retained earnings (deficit):				
Reserved for debt service	683,484	-	683,484	565,151
Unreserved-undesignated	2,138,640	(138,252)	2,000,388	2,247,712
Total retained earnings (deficit)	<u>2,822,124</u>	<u>(138,252)</u>	<u>2,683,872</u>	<u>2,812,863</u>
Total equity	<u>8,165,188</u>	<u>7,784,636</u>	<u>15,949,824</u>	<u>15,602,096</u>
Total liabilities and equity	<u>\$ 10,691,690</u>	<u>\$ 8,224,787</u>	<u>\$ 18,916,477</u>	<u>\$ 19,021,611</u>

St. James Parish Council
 Convent, Louisiana
 Enterprise Funds
 Combining Statement of Revenues, Expenses and Changes in Retained Earnings
 For the year ended December 31, 1999
 With 1999 Total Budget (GAAP Basis)
 And Comparative Actual Totals for the year ended December 31, 1998

	1999	
	Gas & Water Distribution System	St. James Youth Center
Operating revenues:		
Charges for sales and services	\$ 2,422,369	\$ 1,888,854
Ad valorem tax	-	211,874
Other	119,660	18,420
Total operating revenues	<u>2,542,029</u>	<u>2,119,148</u>
Operating expenses:		
Cost of sales and services	883,621	168,949
Payrolls	742,057	1,276,993
General and administrative	435,362	693,320
Depreciation and amortization	352,894	295,067
Total operating expenses	<u>2,413,934</u>	<u>2,434,329</u>
Operating income (loss)	128,095	(315,181)
Nonoperating revenues (expenses)		
Interest income	42,297	65,919
Bond interest expense	(147,569)	(18,501)
Grants	-	115,724
Other	-	225
Total nonoperating revenues (expenses)	<u>(105,272)</u>	<u>163,367</u>
Income (loss) before operating transfers	22,823	(151,814)
Other financing sources		
Operating transfers in	-	-
Total other financing sources	<u>-</u>	<u>-</u>
Net income (loss)	22,823	(151,814)
Retained earnings, beginning of year	<u>2,799,301</u>	<u>13,562</u>
Retained earnings (deficit), end of year	<u>\$ 2,822,124</u>	<u>\$ (138,252)</u>

Schedule 10

1999			1998
Actual Total	Budget Total	Variance Favorable (Unfavorable)	Actual Total
\$ 4,311,223	\$ 4,302,100	\$ 9,123	\$ 5,073,169
211,874	218,200	(6,326)	214,407
138,080	111,800	26,280	135,983
<u>4,661,177</u>	<u>4,632,100</u>	<u>29,077</u>	<u>5,423,559</u>
1,052,570	1,129,200	76,630	1,201,330
2,019,050	2,034,900	15,850	2,181,615
1,128,682	1,289,000	160,318	1,220,448
647,961	655,000	7,039	666,277
<u>4,848,263</u>	<u>5,108,100</u>	<u>259,837</u>	<u>5,269,670</u>
(187,086)	(476,000)	288,914	153,889
108,216	103,000	5,216	102,134
(166,070)	(164,200)	(1,870)	(153,358)
115,724	104,500	11,224	164,177
225	(75,300)	75,525	225
<u>58,095</u>	<u>(32,000)</u>	<u>90,095</u>	<u>113,178</u>
(128,991)	(508,000)	379,009	267,067
-	82,100	(82,100)	-
-	82,100	(82,100)	-
(128,991)	(425,900)	296,909	267,067
<u>2,812,863</u>	<u>2,812,863</u>	-	<u>2,545,796</u>
<u>\$ 2,683,872</u>	<u>\$ 2,386,963</u>	<u>\$ 296,909</u>	<u>\$ 2,812,863</u>

St. James Parish Council
 Convent, Louisiana
 Enterprise Funds
 Combining Statement of Cash Flows
 For the year ended December 31, 1999
 With Comparative Totals for the year ended December 31, 1998

	Gas & Water Distribution System	St. James Youth Center	Totals	
			1999	1998
Cash flows from operating activities:				
Operating income (loss)	\$ 128,095	\$ (315,181)	\$ (187,086)	\$ 153,889
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation and amortization	352,894	295,067	647,961	666,277
Provision for uncollectible accounts	4,650	-	4,650	10,605
Write off of uncollectible accounts	-	(6,762)	(6,762)	(3,786)
Changes in assets and liabilities:				
Accounts receivable	42,740	24,816	67,556	(34,670)
Inventory	18,862	(645)	18,217	(5,192)
Prepaid expenses	9,663	(3,170)	6,493	12,296
Accounts payable	(90,424)	(40,381)	(130,805)	93,800
Payroll deductions and withholdings payable	-	(19,793)	(19,793)	7,590
Due to St. James Parish Council	5,118	(486)	4,632	35,047
Other liabilities	(2,731)	-	(2,731)	(4,926)
Compensated absences	4,759	(1,013)	3,746	17,651
Deferred revenue	-	-	-	(35,000)
Customers' deposits	24,569	-	24,569	29,630
Net cash provided by (used in) operating activities	<u>498,195</u>	<u>(67,548)</u>	<u>430,647</u>	<u>943,211</u>
Cash flows from noncapital financing activities:				
Donations/grants received	-	116,224	116,224	164,677
Net cash provided by noncapital financing activities	<u>-</u>	<u>116,224</u>	<u>116,224</u>	<u>164,677</u>
Cash flows from capital and related financing activities:				
Principal repayment of debt	(225,144)	(75,000)	(300,144)	(269,949)
Interest paid on debt	(175,133)	(20,130)	(195,263)	(106,788)
Acquisition and construction of capital assets	(216,596)	(54,788)	(271,384)	(427,288)
Capital contributed	116,766	-	116,766	35,908
Repayments of capital lease borrowings	-	(3,630)	(3,630)	(3,322)
Transfer to escrow agent for bond refunding	-	-	-	(72,055)
Grant from state government	85,000	-	85,000	100,000
Miscellaneous payments	-	(275)	(275)	(275)
Net cash used for capital and related financing activities	<u>(415,107)</u>	<u>(153,823)</u>	<u>(568,930)</u>	<u>(743,769)</u>

St. James Parish Council
 Convent, Louisiana
 Enterprise Funds
 Combining Statement of Cash Flows
 For the year ended December 31, 1999
 With Comparative Totals for the year ended December 31, 1998

	Gas & Water Distribution System	St. James Youth Center	Totals	
			1999	1998
Cash flows from investing activities:				
Interest received on investments	42,483	65,920	108,403	102,073
Maturation of certificates of deposit	150,000	-	150,000	120,000
Proceeds from sales of investments	-	-	-	28,400
Purchase of certificates of deposits	(180,000)	-	(180,000)	(150,000)
Purchase of investments	(19,210)	(55,420)	(74,630)	(480,637)
Net cash (used in) provided by investing activities	(6,727)	10,500	3,773	(380,164)
Net increase (decrease) in cash and cash equivalents	76,361	(94,647)	(18,286)	(16,045)
Cash and cash equivalents, beginning of year	624,595	400,002	1,024,597	1,040,642
Cash and cash equivalents, end of year	\$ 700,956	\$ 305,355	\$ 1,006,311	\$ 1,024,597
Supplemental disclosures of cash flow information:				
<i>Noncash capital and related activities:</i>				
Utility plant, property and equipment contributed by subdividers	\$ (274,953)	\$ -	\$ (274,953)	\$ (103,324)
Bond issuance costs paid	\$ -	\$ -	\$ -	\$ (18,816)
Proceeds from bonds issued to refund capital debt	\$ -	\$ -	\$ -	\$ 900,000

INTERNAL SERVICE FUND

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government, and to other governmental units, on a cost reimbursement basis.

GROUP HOSPITALIZATION CLAIMS CLEARING FUND

Group Hospitalization Claims Clearing Fund accounts for employee and employer contributions received for payment of group health and life insurance premiums, and health insurance claims of the Parish's group health insurance program.

St. James Parish Council
 Convent, Louisiana
 Internal Service Fund
 Group Hospitalization Claims Clearing Fund
 Comparative Balance Sheet
 December 31, 1999 and 1998

	Totals	
	1999	1998
Assets		
Cash and cash equivalents	\$ 1,124,449	\$ 984,189
Investments	161,610	231,747
Receivables (net of allowances for uncollectibles)	3,043	14,780
Total assets	<u>\$ 1,289,102</u>	<u>\$ 1,230,716</u>
Liabilities and fund balance		
Liabilities:		
Accounts payable	\$ -	\$ 958
Liability for claims	150,000	220,000
Total liabilities	<u>150,000</u>	<u>220,958</u>
Fund equity:		
Reserved	<u>1,139,102</u>	<u>1,009,758</u>
Total fund equity	<u>1,139,102</u>	<u>1,009,758</u>
Total liabilities and fund equity	<u>\$ 1,289,102</u>	<u>\$ 1,230,716</u>

ST. JAMES PARISH COUNCIL
 Convent, Louisiana
 Internal Service Fund
 Group Hospitalization Claims Clearing Fund
 Statement of Revenues, Expenses and Changes in Retained Earnings
 Budget (GAAP Basis) and Actual for the year ended December 31, 1999
 With Comparative Actual Totals for the year ended December 31, 1998

	1999		Variance Favorable (Unfavorable)	1998
	Budget	Actual		Actual
Operating revenues:				
Charges for services	\$1,015,300	\$1,030,505	\$ 15,205	\$1,047,575
Total operating revenues	<u>1,015,300</u>	<u>1,030,505</u>	<u>15,205</u>	<u>1,047,575</u>
Operating expenses:				
Cost of sales and services	906,500	776,771	129,729	724,623
General and administrative	196,400	175,251	21,149	169,432
Total operating expenses	<u>1,102,900</u>	<u>952,022</u>	<u>150,878</u>	<u>894,055</u>
Operating income (loss)	(87,600)	78,483	166,083	153,520
Nonoperating revenues (expenses):				
Interest income	45,000	50,861	5,861	50,628
Total nonoperating revenues (expenses)	<u>45,000</u>	<u>50,861</u>	<u>5,861</u>	<u>50,628</u>
Net income (loss)	(42,600)	129,344	171,944	204,148
Retained earnings, beginning of year	1,009,758	1,009,758	-	805,610
Retained earnings, end of year	<u>\$ 967,158</u>	<u>\$1,139,102</u>	<u>\$171,944</u>	<u>\$1,009,758</u>

ST. JAMES PARISH COUNCIL
 Convent, Louisiana
 Internal Service Fund
 Group Hospitalization Claims Clearing Fund
 Statement of Cash Flows
 For the years ended December 31, 1999 and 1998

	1999	1998
Cash flows from operating activities:		
Operating income	\$ 78,483	\$153,520
Changes in assets and liabilities		
Accounts receivables	11,737	(1,475)
Accounts payable	(958)	958
Liability for claims	(70,000)	-
Net cash provided by operating activities	19,262	153,003
Cash flows from investing activities:		
Interest received on investments	50,861	50,628
Proceeds from sale of investments	70,137	-
Purchase of investments	-	(11,895)
Net cash provided by (used in) investing activities	120,998	38,733
Net increase in cash and cash equivalents	140,260	191,736
Cash and cash equivalents, beginning of year	984,189	792,453
Cash and cash equivalents, end of year	\$1,124,449	\$984,189

SCHEDULE OF COMPENSATION PAID COUNCIL MEMBERS, PARISH PRESIDENT AND BOARD MEMBERS

The schedule of compensation paid to Parish Council, Parish President and board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the *Louisiana Legislature*.

PARISH COUNCIL

The compensation of the Parish Council members is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the Council has elected the monthly payment method of compensation, and under this method, the Council members receive \$856 per month, while the Council chairman receives \$963 per month.

PARISH PRESIDENT

Compensation paid the Parish President is included in executive expenditures of the General Fund in accordance with St. James Parish Council Ordinance 82-24 and Louisiana Revised Statute 33:1421.

BOARD MEMBERS

As per authority granted by the Parish Home Rule Charter, the Parish Council has created six recreation districts, a Coastal Zone Management board, a planning commission, and a Housing Authority Board. The council has also approved a per diem of \$40 for board members attendance at the board meetings.

ST. JAMES PARISH COUNCIL
Convent, Louisiana

**Schedule of Compensation Paid Council Members,
Parish President and Board Members
For the Year Ended December 31, 1999**

PARISH COUNCIL

Elton Aubert	\$ 10,272
Eric Poche, Sr.	10,272
Timothy Roussel, Chairman	11,556
Elwyn Bocz	10,272
Ralph Patin	10,272
James M. Brazan	10,272
Oliver Cooper, Sr.	10,272
Dale J. Hymel, Jr., Parish President	<u>77,592</u>
Total	<u>\$150,780</u>

GRAMERCY RECREATION DISTRICT

Robert Hidalgo	\$ 480
Ervin Roussel	480
Melissa H. Laurent	480
Anthony Joseph	480
John Meaux, Chairman	<u>480</u>
Total	<u>\$2,400</u>

RECREATION BOARD DISTRICT 2

Clifton Williamson, Chairman	\$ 440
Brenda Malbrough	400
Dave Robertson	280
Vernon Guidry	400
Allen Stark	<u>200</u>
Total	<u>\$1,720</u>

EAST BANK RECREATION - DISTRICTS 3 & 4

Ernest Davis	\$ 320
Michael Chabaud	360
Philip Creel, Chairman	440
Gary Albert	360
Dale Melancon	<u>440</u>
Total	<u>\$1,920</u>

RECREATION BOARD DISTRICT 5

Lloyd Jones	\$ 480
Matthew Mayho, Chairman	480
Sylvester Winchester, Sr.	480
Dale Dennis	160
Odell Lumar, III	<u>160</u>
Total	<u>\$1,760</u>

St. James Parish Council
Convent, Louisiana
Schedule of Compensation Paid Council Members,
Parish President and Board Members (Continued)

RECREATION BOARD DISTRICT 6

Raynard Adams	\$ 400
Ismay Jones	520
Gerald Herbert	520
Zedel Oubre	120
Stephen Steib	520
Thomas Joseph	520
Nina Johnson, Secretary	<u>1,300</u>
Total	<u>\$3,900</u>

RECREATION BOARD DISTRICT 7

Lionel Harry	\$ 440
Alvin Bartholomew	400
Barry Reulet	480
Wendy LeBeouf	440
Vincent Reulet	<u>480</u>
Total	<u>\$2,240</u>

COASTAL ZONE MANAGEMENT BOARD

Charles Duhe, Chairman	\$ 440
Elton Chenier	400
Gene St. Pierre	440
Marlis Fletcher	320
Donald Himes	440
Charles Martin	240
Edward Arceneaux	440
Donovan Steib	<u>280</u>
Total	<u>\$3,000</u>

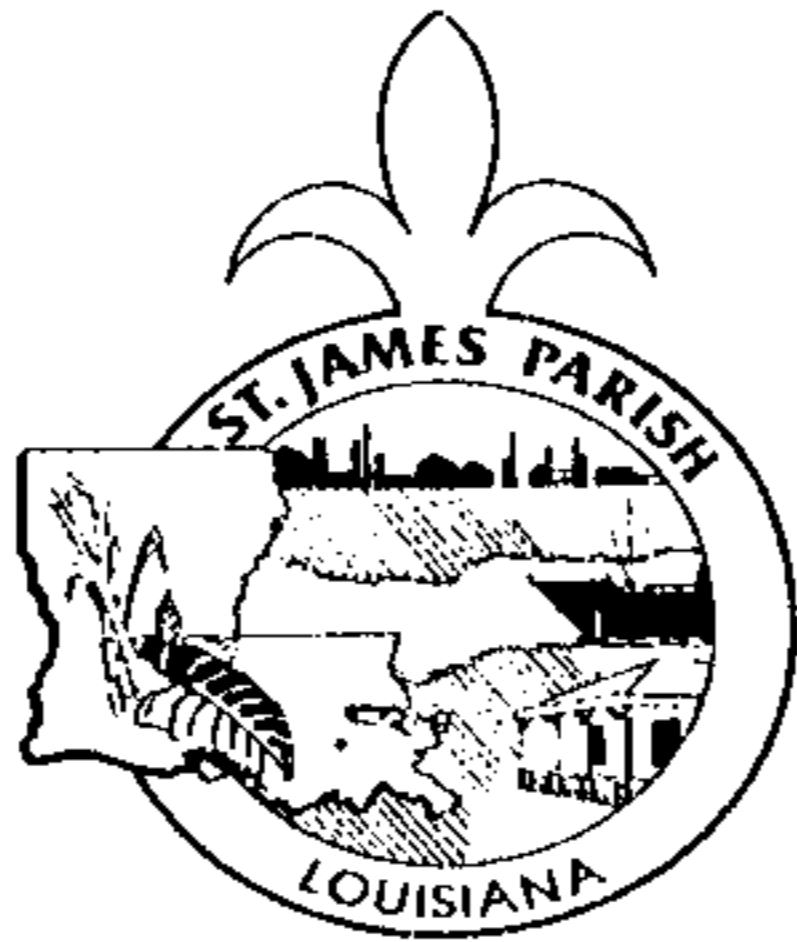
PLANNING COMMISSION

Rev. Nolan Albert	\$ 80
Peter Dufresne	360
Anthony Boudreaux	280
David Laborde	80
Glenn Millet, Chairman	480
Roland Perque	480
Danny St. Pierre	360
Wilson Mitchell	440
Thomas George	280
Arthur Matheme	<u>480</u>
Total	<u>\$3,320</u>

HOUSING AUTHORITY COMMISSIONERS

John Brass	\$ 40
Grayling Brown	280
Samuel Jones	40
Sylvia Steib	40
Lorraine Webster	360
Eileen Jasmin	240
Arbor Smith	240
Ethel White	<u>320</u>
Total	<u>\$1,560</u>

Schedule 15 (concluded)



INDEPENDENT AUDITORS'
REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

DECEMBER 31, 1999



Postlethwaite & Netterville
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**REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the President and Members
St. James Parish Council
Convent, Louisiana

Compliance

We have audited the compliance of the St. James Parish Council, State of Louisiana, with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 1999. St. James Parish Council, State of Louisiana's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of St. James Parish Council, State of Louisiana's management. Our responsibility is to express an opinion on St. James Parish Council, State of Louisiana's compliance based on our audit.

We conducted our audit in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about St. James Parish Council, State of Louisiana's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on St. James Parish Council, State of Louisiana's compliance with those requirements.

In our opinion, St. James Parish Council, State of Louisiana, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1999. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 99-01.



Internal Control Over Compliance

The management of St. James Parish Council, State of Louisiana, is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered St. James Parish Council, State of Louisiana's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect St. James Parish Council, State of Louisiana's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts and grants. Reportable conditions are described in the accompanying schedule of findings and questioned costs as item 99-01.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above is a material weakness.

This report is intended solely for the information and use of management, others within the organization, St. James Parish Council, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Postlethwaite & Metterville

Metairie, Louisiana
May 24, 2000



ST. JAMES PARISH COUNCIL
 Convent, Louisiana
 Schedule of Expenditures of Federal Awards
 For the Year Ended December 31, 1999

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME/ PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
<u>United States Department of Agriculture</u>		
Rural Housing Service-Housing Application Packaging Grants, Section 509	10.442	\$ 268
Passed through Louisiana Department of Agriculture - Food Distribution	10.550	5,086
Passed through Louisiana Department of Education:		
School Breakfast Program	10.553	27,600
National School Lunch Program	10.555	40,530
Summer Food Service Program for Children	10.559	<u>86,081</u>
Total United States Department of Agriculture		<u>159,565</u>
<u>United States Department of Transportation</u>		
Passed through Louisiana Department of Transportation and and Development - Federal Transit Administration		
Nonurbanized Formula Grants, Section 5311		
FTA Grant LA-18-X016; SPN 741-47-0105	20.509	100,716
FTA Grant LA-18-X017; SPN 741-47-0106	20.509	67,246
FTA Grant LA-18-X017; SPN 741-99-0025	20.509	73,712
Nonurbanized Formula Grants, Section 5309		
FTA Grant LA-03-0082; SPN 736-99-0625	20.509	<u>36,856</u>
Total United States Department of Transportation		<u>278,530</u>
<u>Federal Emergency Management Agency</u>		
Passed through Louisiana Department of Public Safety and Corrections:		
Emergency Management Assistance	83.503	10,311
Emergency Food and Shelter National Board Program - passed through United Way of America	85.523	<u>16,353</u>
Total Federal Emergency Management Agency		<u>26,664</u>
<u>United States Department of Housing and Urban Development</u>		
Passed through Louisiana Division of Administration - Office of Community Development - Louisiana Community Development Block Grant Program	14.228	<u>468,180</u>

Schedule 16 (continued)

ST. JAMES PARISH COUNCIL
Convent, Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 1999

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME/ PROGRAM TITLE	CFDA NUMBER	FEDERAL EXPENDITURES
<u>United States Department of Health and Human Services</u>		
Direct program - Administration for Children, Youth, and Families - Head Start	93.600	933,071
Passed through Louisiana Department of Labor - Community Services Block Grant	93.569	77,843
Passed through Louisiana Department of Health and Human Resources (DHH)- Low Income Home Energy Assistance	93.568	53,197
Passed through Governor's Office of Elderly Affairs - Special Programs for the Aging:		
Title VII - Long-Term Care Ombudsman Services	93.042	2,870
Title III - Parts A and B Grants for Supportive Services and Senior Centers	93.044	34,404
Title III-C-1	93.045	32,903
Title III-C-2	93.045	38,330
Title III-D	93.046	988
Title III-F	93.043	1,571
USDA - Cash-in-lieu of commodities	10.570	40,051
Passed through Louisiana Department of Social Services - Child Care and Development Block Grant	93.575	<u>203,445</u>
Total United States Department of Health and Human Services		<u>1,418,673</u>
<u>United States Department of Energy</u>		
Passed through Louisiana DHH - Office of Community Services - Weatherization Assistance for Low-Income Persons	81.042	<u>14,236</u>
<u>United States Department of Commerce</u>		
Passed through Louisiana Department of Natural Resources: Coastal Zone Management	11.419	<u>27,083</u>
Total		2,392,931
Non-Monetary Assistance		
Food Distribution (Commodities)	10.550	<u>45,191</u>
Total Federal Assistance Expended		<u>\$2,438,122</u>

Schedule 16 (concluded)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 1999

ST. JAMES PARISH COUNCIL
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED DECEMBER 31, 1999

SECTION I-SUMMARY OF AUDIT'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified? Yes No

Reportable conditions identified that are not considered to be material weaknesses? Yes None reported

Noncompliance material to financial statements notes? Yes No

FEDERAL AWARDS

Internal control over major programs:

Material weaknesses identified? Yes No

Reportable conditions identified that are not considered to be material weaknesses? Yes None reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? Yes No

Identification of major programs:

<u>CFDA No.</u>	<u>Name of Federal Program</u>
93.600	Department of Health and Human Services: Direct program – Headstart
14.228	Department of Housing and Urban Development Passed through Louisiana Division of Administration – Office of Community Development – Louisiana Community Development Block Grant Program

Dollar threshold used to distinguish between types A and B programs: \$300,000

Audit qualified as low-risk auditee: Yes No

SECTION II-FINANCIAL STATEMENT FINDINGS

None

ST. JAMES PARISH COUNCIL
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED DECEMBER 31, 1999

SECTION III-FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding No.	Program	CFDA No.	Grant Number	Questioned Costs
99-01	U.S. Department of Health and Human Services:			
	Head Start Program	93.600	06CHP176718 06CH0176719	\$17,688 Allocated Salaries \$26,069 In-Kind Services
	Community Services Block Grant	93.569	99P0040	\$66,004
	Title IIIB	93.044	CFMS#540260 CFMS#527145	\$31,178

Condition: Distributions of employees' salaries that worked on multiple federal programs were not supported by actual personnel activity reports. This is a systemic problem for all federal programs where salaries are being allocated.

Criteria: A distribution of employees' salaries needs to be supported by personnel activity reports for employees that work on multiple federal programs.

Effect: The cost allocation of the employees' salaries to the different federal programs for which the employees performed services is not supported by proper documentation.

Cause: Personnel charged with the administration of the program were not aware that actual time records for employees working on multiple federal programs were to be maintained.

Recommendation:

All personnel involved in the administration of federal programs should be familiar with the requirements of allocating salaries of employees that work on multiple federal programs. Also monthly personnel activity reports should be maintained for each employee and the reports should be signed by the employee.

Management's Response and Corrective Action Plan:

Since management has become aware of this requirement for the proper record keeping of personnel working on multiple federal programs, personnel activity reports are being prepared by each employee and signed by each employee. The reports are now prepared every pay period.

Schedule 17 (concluded)

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 1999

ST. JAMES PARISH COUNCIL
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 1999

SECTION I-PRIOR AUDIT FINDINGS FOR THE YEAR ENDED DECEMBER 31, 1998

<u>Finding No.</u>	<u>Program</u>	<u>CFDA No.</u>	<u>Grant Number</u>
	U.S. Department of Health and Human Services:		
98-01	Head Start Program	93.600	06CH0176717
Condition:	A one-time grant was awarded for the repairs to floors in Head Start classrooms. These funds were not fully expended due to resources being utilized from other Council funds. The surplus that resulted was used to construct another Head Start classroom.		
Corrective Action Taken:	A request was made to the grantor in December, 1998 to use the surplus money to construct a new Head Start classroom. The request was approved by the Department of Health and Human Services in April, 1999. The personnel involved with the administration of Federal award were trained in the allowability of costs for Federal awards.		
98-02	Passed through Louisiana Department of Social Services - Child Care and Development Block Grant.	93.575	519972
Condition:	Four of the children enrolled in the program did not meet eligibility requirements.		
Corrective Action Taken:	Management instituted procedures to insure that eligibility requirements are met for children enrolled in the program.		



Parish of St. James

Office of the President

P.O. Box 106
Convent, Louisiana 70723-0106
(225) 562-2300 (225) 265-3156
TDD: (225) 562-8500

Dale J. Hymel, Jr.
Parish President

June 20, 2000

Ms. Jane Dimitry, CPA
Postlethwaite & Netterville
2324 Severn Avenue
Suite A
Metairie, LA 70001-1977

Dear Ms. Dimitry:

In response to your letter dated May 24, 2000, with regards to the Independent Auditor's Report On Compliance And On Internal Control Over Financial Reporting Based On An Audit of General Purpose Financial Statements Performed in Accordance With Government Auditing Standards the following Corrective Action Plan is hereby submitted:

Corrective Action Plan

Recommendation	Corrective Action	Implementation Date	Contact
The Council should follow public bid laws.	Management will review and Revise its purchasing procedures to insure compliance with the Louisiana Public Bid Law Bid Law	Immediately	A.J. Laiche Director of Finance (225) 562-2290
Actual year to date expenditures be compared to budget and the likelihood of a variance of more than 5% be assessed and the budget be amended accordingly	Management will monitor the budget more closely and revise budget revision procedures where necessary to insure compliance with the Louisiana Local Government Budget Act	Immediately	A.J. Laiche Director of Finance (225) 562-2290

If any other information is needed please let us know.

Yours truly,

A.J. Laiche
Director of Finance

Jody P. Chenier
Director of
Operations

A.J. Laiche
Director of
Finance

Dianne G. Brathwaite
Director of
Human Resources

Gerald J. Falgoust
Director of
Emergency Preparedness



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Dale J. Hymel, Jr.
Parish President

June 20, 2000

Ms. Jane Dimitry, CPA
Postlethwaite & Netterville
2324 Severn Avenue
Suite A
Metairie, LA 70001-1977

Dear Ms. Dimitry:

In response to your letter dated May 24, 2000, with regards to the Independent Auditor's Report On Compliance With Requirements Applicable To Each Major Program And Internal Control Over Compliance In Accordance With OMB Circular A-133 the following Corrective Action Plan is hereby submitted:

Corrective Action Plan

Finding No. 99-01

Recommendation	Corrective Action	Implementation Date	Contact
All personnel involved in the Administration of federal Programs should be familiar with the requirements of allocating salaries of employees that work on multiple federal programs. Also monthly personnel activity reports should be maintained for each employee and the reports should be signed by the employee.	This recommendation has been implemented.	April 1, 2000	A.J. Laiche Director of Finance (225) 562-2290

If any other information is needed please let us know.

Yours truly,

A.J. Laiche
Director of Finance

Jody P. Chenier
Director of
Operations

A.J. Laiche
Director of
Finance

Dianne G. Brathwaite
Director of
Human Resources

Gerald J. Falgoust
Director of
Emergency Preparedness
