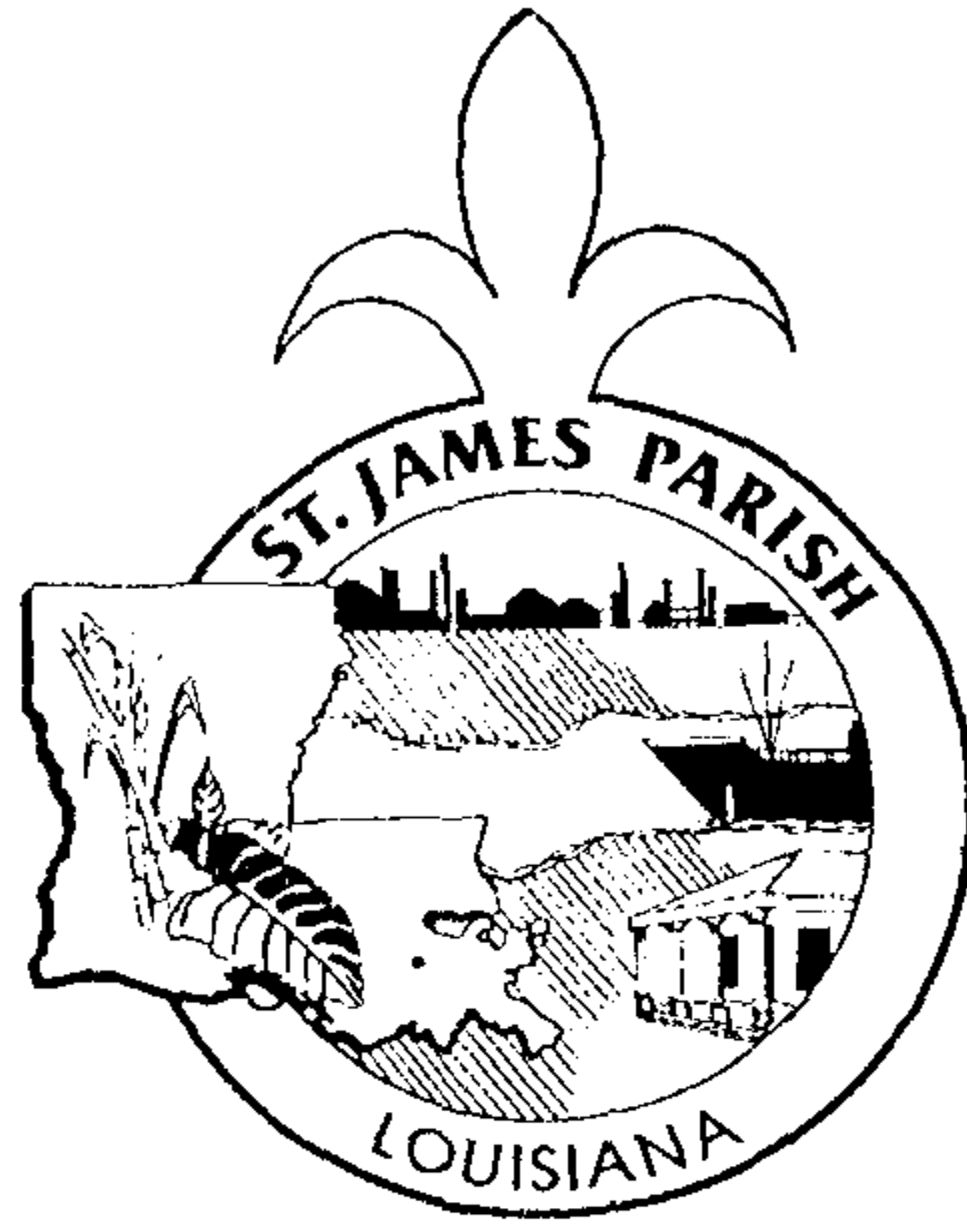


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ST. JAMES PARISH COUNCIL

State of Louisiana

General Purpose Financial Statements
As of and for the Years
Ended December 31, 1995 and 1994



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

Release Date 8-21-96

Prepared by:
Department of Finance

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ST. JAMES PARISH COUNCIL
STATE OF LOUISIANA
 General Purpose Financial Statements
 For the years ended December 31, 1995 and 1994

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ST. JAMES PARISH COUNCIL
STATE OF LOUISIANA
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ST. JAMES PARISH COUNCIL
STATE OF LOUISIANA
 General Purpose Financial Statements
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ST. JAMES PARISH COUNCIL
STATE OF LOUISIANA
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ST. JAMES PARISH COUNCIL
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 For the years ended December 31, 1995 and 1994

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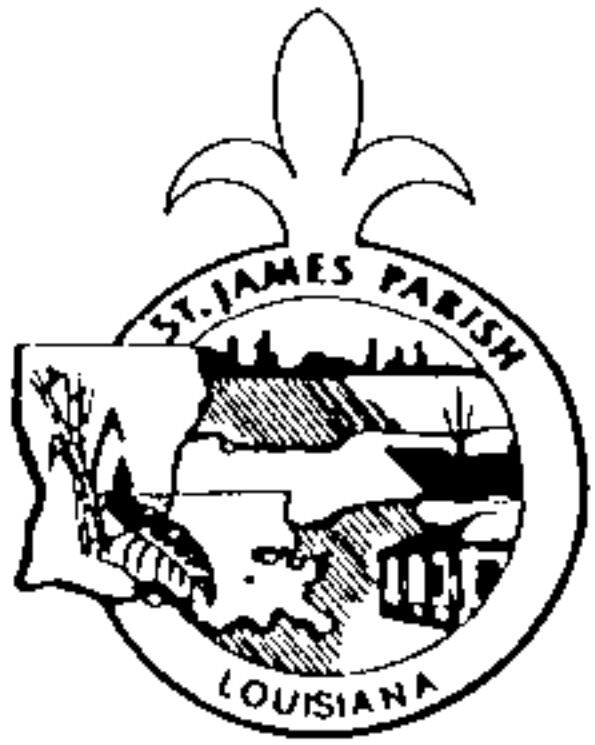
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ST. JAMES PARISH COUNCIL
STATE OF LOUISIANA
General Purpose Financial Statements
For the years ended December 31, 1995 and 1994

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INTRODUCTORY SECTION



Office of the President

St. James Parish

P. O. Box 106

Convent, Louisiana 70723-0106

562-2300 265-3915 265-3156

Dale J. Hymel, Jr.
President

June 21, 1996

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, 1995. 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

1

Jody P. Chenier
Operations
Director

A. J. Laiche
Finance
Director

Earl A. White
Human Resources
Director

Gerald J. Falgoust
Emergency Preparedness
Director

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT



CHARLET AND SMITH

Certified Public Accountants
A Registered Limited Liability Partnership

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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 years December 31, 1995 and 1994. 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 audits. 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 \$12,480,709 and \$11,163,917 as of March 31, 1995 and 1994, respectively, and total revenues of \$7,690,900 for the year ended March 31, 1995 and \$6,755,047 for the nine months ended March 31, 1994. The financial statements of St. James Parish Clerk of Court reflect total assets of \$679,014 and \$732,137 as of June 30, 1995 and 1994, respectively, and total revenues of \$319,048 and \$326,193 for the years ended June 30, 1995 and 1994, respectively. 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 audits in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards require that we plan and perform the audits 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 audits provide a reasonable basis for our opinion.

Page 2

In our opinion based on our audits 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, 1995 and 1994, and the results of its operations and the cash flows of its proprietary fund types and discretely presented component unit for the years ended December 31, 1995 and 1994 in conformity with generally accepted accounting principles.

As described in Note 29, the financial statements of the St. James Parish Council (primary government), the St. James Gas and Water Distributions System, and the St. James Parish Hospital have been restated for the year ended December 31, 1994, June 30, 1994 and March 31, 1994, respectively.

Our audits were made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying information listed in the table of contents is presented for the purposes of additional analysis and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audits 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.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 13, 1996 on our consideration of St. James Parish Council, State of Louisiana's internal control structure and a report dated June 13, 1996 on its compliance with laws and regulations.

June 13, 1996

Charlet and Smith

INDEPENDENT AUDITORS' REPORT ON
INTERNAL CONTROL STRUCTURE

DECEMBER 31, 1995



CHARLET AND SMITH

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
STRUCTURE 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 years ended December 31, 1995 and 1994, and have issued our report thereon dated June 13, 1996.

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

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

Page 2

In planning and performing our audit of the general purpose financial statements of the St. James Parish Council, State of Louisiana, for the years ended December 31, 1995 and 1994, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities 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 structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of management and the St. James Parish Council. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Charlet and Smith

June 13, 1996

INDEPENDENT AUDITORS' REPORT ON
COMPLIANCE WITH LAWS AND REGULATIONS

DECEMBER 31, 1995



CHARLET AND SMITH

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
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 years ended December 31, 1995 and 1994, and have issued our report thereon dated June 13, 1996.

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

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

The results of our test disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended for the information of management and the St. James Parish Council. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Charlet and Smith

June 13, 1996

ST. JAMES PARISH COUNCIL
 Convent, Louisiana
 All Fund Types, Account Groups and Discretely Presented Component Units
 Combined Balance Sheet, December 31, 1995

	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 (notes 1-G and 2)	\$525,612	\$2,974,568	\$280,181	\$191,240	\$591,368	\$394,903
Time certificates of deposit	-	-	15,000	-	-	-
Investment securities (note 2)	-	389,598	60,595	-	-	-
Investment in deferred compensation (note 12)	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles) (note 4)	2,305,835	4,653,732	1,509,657	151,529	898,623	704,426
Interfund loans receivable (note 19)	153,271	995,800	185,500	393,400	118,454	-
Due from other funds (note 20)	-	92,833	-	11,196	-	-
Notes receivable (note 6)	280,000	-	-	-	-	-
Inventory	26,584	-	-	-	124,339	-
Prepaid items	-	28,649	-	-	105,479	-
Restricted assets (notes 1-K and 7)	-	-	-	-	949,791	-
Other assets	-	-	-	-	27,388	-
Land, buildings, and equipment (net where applicable, of accumulated depreciation) (notes 8 and 15)	-	-	-	-	15,891,679	-
Amount available in debt service funds	-	-	-	-	-	-
Amount to be provided for retirement of general long-term obligations	-	-	-	-	-	-
Total Assets and Other Debits	\$3,291,302	\$9,135,180	\$2,050,933	\$747,365	\$18,707,121	\$1,099,329
Liabilities and Fund Equity						
Liabilities						
Accounts payable	\$193,917	\$444,120	\$56,569	\$162,380	\$273,711	\$317,433
Liability for claims (note 27)	-	-	-	-	-	390,000
Payroll deductions and withholdings payable	58,069	96,284	-	-	-	-
Payable from restricted assets:						
Deposits	-	-	-	-	110,836	-
Bond interest payable	-	-	-	-	17,085	-
Bonded debt payable within one year (note 17)	-	-	-	-	170,914	-
Current portion of capital lease payable	-	-	-	-	2,783	-
Due to other funds (note 20)	3,298	2,311	-	11,196	95,609	-
Other liabilities	-	-	-	-	212,969	-
Deposits and escrow accounts	-	-	-	-	-	-
Deferred revenues (note 16)	-	21,133	-	-	150,000	-
Capital lease obligation (notes 15 and 17)	-	-	-	-	13,271	-
Compensated absences (notes 10 and 17)	-	-	-	-	201,062	-
Notes payable (note 17)	-	-	-	-	-	-
Bonds or certificates of indebtedness payable (note 17)	-	-	-	-	2,955,671	-
Interfund loans payable (note 19)	954,500	230,900	448,454	-	212,571	-
Total Liabilities	1,209,784	794,748	505,023	173,576	4,416,482	707,433
Fund Equity:						
Contributed capital (note 22)	-	-	-	-	12,355,865	-
Investment in general fixed assets	-	-	-	-	-	-
Retained earnings:						
Reserved	-	-	-	-	650,955	390,000
Unreserved-undesignated	-	-	-	-	1,283,819	1,896
Total retained earnings	-	-	-	-	1,934,774	391,896
Fund Balances:						
Reserved for debt service	-	-	1,545,910	-	-	-
Unreserved-undesignated	2,081,518	8,340,432	-	573,789	-	-
Total Fund Balance	2,081,518	8,340,432	1,545,910	573,789	-	-
Total Fund Equity	2,081,518	8,340,432	1,545,910	573,789	14,290,639	391,896
Total Liabilities and Fund Equity	\$3,291,302	\$9,135,180	\$2,050,933	\$747,365	\$18,707,121	\$1,099,329

The accompanying notes are an integral part of this statement

Statement A (continued)

GENERAL PURPOSE FINANCIAL STATEMENTS

Fiduciary Fund Types	Account Groups		Totals Primary Government (Memorandum Only)	Component Units		Totals Reporting Entity (Memorandum Only)
	General Fixed Assets	General Long-term Obligations		St. James Parish Hospital	St. James Parish Clerk of Court	
Agency Fund						
\$ -	\$ -	\$ -	\$4,957,872	\$1,408,547	\$161,534	\$6,527,953
-	-	-	15,000	-	427,267	442,267
-	-	-	450,193	1,753,813	-	2,204,006
1,117,838	-	-	1,117,838	-	-	1,117,838
-	-	-	10,223,802	5,313,168	38,797	15,575,767
-	-	-	1,846,425	-	-	1,846,425
-	-	-	104,029	-	-	104,029
-	-	-	280,000	-	-	280,000
-	-	-	150,923	96,116	-	247,039
-	-	-	134,128	204,634	-	338,762
-	-	-	949,791	-	-	949,791
-	-	-	27,388	27,055	-	54,443
-	20,323,459	-	36,215,138	3,677,376	51,416	39,943,930
-	-	1,545,910	1,545,910	-	-	1,545,910
-	-	14,103,287	14,103,287	-	-	14,103,287
<u>\$1,117,838</u>	<u>\$20,323,459</u>	<u>\$15,649,197</u>	<u>\$72,121,724</u>	<u>\$12,480,709</u>	<u>\$679,014</u>	<u>\$85,281,447</u>
\$ -	\$ -	\$ -	\$1,448,130	\$824,091	\$2,213	\$2,274,434
-	-	-	390,000	-	-	390,000
-	-	-	154,353	-	-	154,353
-	-	-	110,836	-	-	110,836
-	-	-	17,085	-	-	17,085
-	-	-	170,914	-	-	170,914
-	-	-	2,783	-	-	2,783
-	-	-	112,414	-	5,000	117,414
-	-	-	212,969	237,062	458,874	908,905
1,117,838	-	-	1,117,838	-	-	1,117,838
-	-	-	171,133	-	-	171,133
-	-	345,544	358,815	-	-	358,815
-	-	308,090	509,152	168,505	-	677,657
-	-	38,563	38,563	-	-	38,563
-	-	14,957,000	17,912,671	-	-	17,912,671
-	-	-	1,846,425	-	-	1,846,425
<u>1,117,838</u>	<u>-</u>	<u>15,649,197</u>	<u>24,574,081</u>	<u>1,229,658</u>	<u>466,087</u>	<u>26,269,826</u>
-	-	-	12,355,865	-	-	12,355,865
-	20,323,459	-	20,323,459	-	51,416	20,374,875
-	-	-	1,040,955	-	-	1,040,955
-	-	-	1,285,715	11,251,051	-	12,536,766
-	-	-	2,326,670	11,251,051	-	13,577,721
-	-	-	1,545,910	-	-	1,545,910
-	-	-	10,995,739	-	161,511	11,157,250
-	-	-	12,541,649	-	161,511	12,703,160
-	20,323,459	-	47,547,643	11,251,051	212,927	59,011,621
<u>\$1,117,838</u>	<u>\$20,323,459</u>	<u>\$15,649,197</u>	<u>\$72,121,724</u>	<u>\$12,480,709</u>	<u>\$679,014</u>	<u>\$85,281,447</u>

Statement A (concluded)

ST. JAMES PARISH COUNCIL
 Convent, Louisiana
 All Fund Types, Account Groups and Discretely Presented Component Units
 Combined Balance Sheet, December 31, 1994

	Governmental Fund Types				Proprietary Fund Types	
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds (Restated)	Internal Service Funds
Assets and Other Debits						
Cash and cash equivalents (notes 1-G and 2)	\$488,377	\$2,226,311	\$469,223	\$503,289	\$237,578	\$321,869
Time certificates of deposit	-	-	6,500	-	-	200,000
Investment securities	-	-	-	-	-	-
Investment in deferred compensation (note 12)	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles) (note 4)	1,579,846	4,361,252	1,178,945	-	876,955	100,023
Interfund loans receivable (note 19)	186,753	1,203,910	269,656	303,700	213,110	-
Due from other funds (note 20)	1,933	63,265	-	-	-	-
Notes receivable (note 6)	420,000	-	-	-	-	-
Inventory	21,553	-	-	-	128,813	-
Prepaid items	-	-	-	-	99,164	-
Restricted assets (notes 1-K and 7)	-	-	-	-	1,022,801	-
Other assets	-	-	-	-	31,689	-
Land, buildings, and equipment (net where applicable, of accumulated depreciation) (notes 8 and 15)	-	-	-	-	15,546,606	-
Amount available in debt service funds	-	-	-	-	-	-
Amount to be provided for retirement of general long-term obligations	-	-	-	-	-	-
Total Assets and Other Debits	\$2,698,462	\$7,854,738	\$1,924,324	\$806,989	\$18,156,716	\$621,892
Liabilities and Fund Equity						
Liabilities						
Accounts payable	\$192,845	\$535,509	\$40,034	\$-	\$110,554	\$19,173
Liability for claims (note 27)	-	-	-	-	-	370,000
Payroll deductions and withholdings payable	56,788	104,591	-	-	-	-
Payable from restricted assets:						
Deposits	-	-	-	-	108,695	-
Bond interest payable	-	-	-	-	17,980	-
Bonded debt payable within one year (note 17)	-	-	-	-	156,724	-
Due to other funds (note 20)	-	1,969	-	-	114,267	-
Other liabilities	-	-	-	-	135,112	-
Deferred revenues (note 16)	-	17,588	-	-	74,548	-
Deposits and escrow accounts	-	-	-	-	-	-
Capital lease obligation (notes 15 and 17)	-	-	-	-	-	-
Matured bonds and interest payable	-	-	3,345	-	-	-
Compensated absences (notes 10 and 17)	-	-	-	-	175,892	-
Notes payable (note 17)	-	-	-	-	-	-
Bonds or certificates of indebtedness payable (note 17)	-	-	-	-	3,186,585	-
Interfund loans payable (note 19)	1,030,000	427,310	388,110	-	331,709	-
Total Liabilities	1,279,633	1,086,967	431,489	-	4,412,066	389,173
Fund Equity:						
Contributed capital (note 22)	-	-	-	-	12,206,217	-
Investment in general fixed assets	-	-	-	-	-	-
Retained earnings:						
Reserved	-	-	-	-	739,402	232,719
Unreserved-undesignated	-	-	-	-	799,031	-
Total retained earnings	-	-	-	-	1,538,433	232,719
Fund Balances:						
Reserved for debt service	-	-	1,492,835	-	-	-
Unreserved-undesignated	1,418,829	6,767,771	-	806,989	-	-
Total Fund Balance	1,418,829	6,767,771	1,492,835	806,989	-	-
Total Fund Equity	1,418,829	6,767,771	1,492,835	806,989	13,744,650	232,719
Total Liabilities and Fund Equity	\$2,698,462	\$7,854,738	\$1,924,324	\$806,989	\$18,156,716	\$621,892

The accompanying notes are an integral part of this statement

Statement B (continued)

Fiduciary Fund Types Agency Funds (Restated)	Account Groups		Totals Primary Government (Memorandum Only)	Component Units		Totals Reporting Entity (Memorandum Only)
	General Fixed Assets	General Long-term Obligations		St. James Parish Hospital (Restated)	St. James Parish Clerk of Court	
\$ -	\$ -	\$ -	\$4,246,647	\$1,685,530	\$194,936	\$6,127,113
-	-	-	206,500	-	442,383	648,883
-	-	-	-	3,130,213	-	3,130,213
1,024,355	-	-	1,024,355	-	-	1,024,355
-	-	-	8,097,021	2,700,040	12,933	10,809,994
-	-	-	2,177,129	-	-	2,177,129
-	-	-	65,198	-	-	65,198
-	-	-	420,000	-	-	420,000
-	-	-	150,366	110,624	-	260,990
-	-	-	99,164	192,593	-	291,757
-	-	-	1,022,801	-	-	1,022,801
-	-	-	31,689	21,800	-	53,489
-	20,139,544	-	35,686,150	3,323,117	75,961	39,085,228
-	-	1,492,835	1,492,835	-	-	1,492,835
-	-	15,208,564	15,208,564	-	5,924	15,214,488
<u>\$1,024,355</u>	<u>\$20,139,544</u>	<u>\$16,701,399</u>	<u>\$69,928,419</u>	<u>\$11,163,917</u>	<u>\$732,137</u>	<u>\$81,824,473</u>
\$ -	\$ -	\$ -	\$898,115	\$453,363	\$3,167	\$1,354,645
-	-	-	370,000	-	-	370,000
-	-	-	161,379	-	-	161,379
-	-	-	108,695	-	-	108,695
-	-	-	17,980	-	-	17,980
-	-	-	156,724	-	-	156,724
-	-	-	116,236	-	3,362	119,598
-	-	-	135,112	114,085	490,833	740,030
-	-	-	92,136	-	-	92,136
1,024,355	-	-	1,024,355	-	-	1,024,355
-	-	464,916	464,916	6,761	5,924	477,601
-	-	-	3,345	-	-	3,345
-	-	351,336	527,228	152,072	-	679,300
-	-	100,147	100,147	-	-	100,147
-	-	15,785,000	18,971,585	-	-	18,971,585
-	-	-	2,177,129	-	-	2,177,129
1,024,355	-	16,701,399	25,325,082	726,281	503,286	26,554,649
-	-	-	12,206,217	-	-	12,206,217
-	20,139,544	-	20,139,544	-	75,961	20,215,505
-	-	-	972,121	-	-	972,121
-	-	-	799,031	10,437,636	-	11,236,667
-	-	-	1,771,152	10,437,636	-	12,208,788
-	-	-	1,492,835	-	-	1,492,835
-	-	-	8,993,589	-	152,890	9,146,479
-	-	-	10,486,424	-	152,890	10,639,314
-	20,139,544	-	44,603,337	10,437,636	228,851	55,269,824
<u>\$1,024,355</u>	<u>\$20,139,544</u>	<u>\$16,701,399</u>	<u>\$69,928,419</u>	<u>\$11,163,917</u>	<u>\$732,137</u>	<u>\$81,824,473</u>

Statement B (concluded)

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, 1995

	Governmental Fund Types				Totals		Component Unit		Totals Reporting Entity (Memorandum Only)
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Primary Government (Memorandum Only)	St. James Parish Clerk of Court	Reporting Entity (Memorandum Only)		
Revenues:									
Taxes:									
Ad valorem	\$1,427,761	\$4,503,820	\$1,715,732	\$ -	\$7,647,313	\$ -	\$ -	\$7,647,313	
Voluntary payments in lieu of taxes	712,276	15,000	-	-	727,276	-	-	727,276	
Sales and use	1,107,372	2,281,896	-	-	3,389,268	-	-	3,389,268	
Alcoholic beverages (beer)	17,934	-	-	-	17,934	-	-	17,934	
Licenses and permits	311,914	-	-	-	311,914	3,535	-	315,449	
Intergovernmental revenues:									
Federal	94,515	1,370,985	-	346,782	1,812,282	-	-	1,812,282	
State	225,982	483,644	-	-	709,626	-	-	709,626	
Local	80,425	73,528	-	-	153,953	-	-	153,953	
Fines and forfeits	-	151,606	-	-	151,606	-	-	151,606	
Charges for services	-	444,440	-	-	444,440	308,397	-	752,837	
Interest earned	66,116	169,534	27,780	10,488	273,918	7,116	-	281,034	
In-kind contributions	-	226,510	-	-	226,510	-	-	226,510	
Other revenues:									
Commissions	-	1,835	-	-	1,835	-	-	1,835	
Rents and royalties	-	25,282	-	-	25,282	-	-	25,282	
Sales	-	281,393	-	-	281,393	-	-	281,393	
Telephone service charge	-	65,454	-	-	65,454	-	-	65,454	
Miscellaneous	11,863	41,679	-	-	53,542	-	-	53,542	
Contributions from private industry	-	-	119,713	-	119,713	-	-	119,713	
Total revenues	4,056,158	10,136,606	1,863,225	357,270	16,413,259	319,048	-	16,732,307	

The accompanying notes are an integral part of this statement

Statement C (continued)

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, 1995

	Governmental Fund Types				Totals		Component Unit		Totals Reporting Entity (Memorandum Only)
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Primary Government (Memorandum Only)	St. James Parish Clerk of Court	St. James Parish Clerk of Court		
Expenditures:									
Current:									
General government:									
Financial administration	1,536,233	267,467	57,055	-	1,860,755	-	-	1,860,755	
Legislative	201,275	-	-	-	201,275	-	-	201,275	
Judicial	129,597	277,374	-	-	406,971	301,394	-	708,365	
Executive	217,300	-	-	-	217,300	-	-	217,300	
Elections	31,776	-	-	-	31,776	-	-	31,776	
Other-unclassified	110,127	834,303	-	-	944,430	-	-	944,430	
Public Safety	346,756	1,136,992	-	-	1,483,748	-	-	1,483,748	
Highways and streets	-	856,836	-	-	856,836	-	-	856,836	
Sanitation	-	867,793	-	-	867,793	-	-	867,793	
Public transportation	-	624,246	-	-	624,246	-	-	624,246	
Health and welfare	159,475	1,090,083	-	-	1,249,558	-	-	1,249,558	
Public housing	2,160	3,647	-	-	5,807	-	-	5,807	
Culture and recreation	-	1,096,829	-	-	1,096,829	-	-	1,096,829	
Economic development and assistance	154,110	745,677	-	-	899,787	-	-	899,787	
Capital outlay	37,219	793,672	-	802,327	1,633,218	2,733	-	1,635,951	
In-kind expenses	-	226,510	-	-	226,510	-	-	226,510	
Debt service:									
Principal	-	-	923,902	-	923,902	6,022	-	929,924	
Interest and bank charges	-	-	877,293	-	877,293	278	-	877,571	
Total expenditures	2,926,028	8,821,429	1,858,250	802,327	14,408,034	310,427	-	14,718,461	
Excess (deficiency) of revenues over expenditures	1,130,130	1,315,177	4,975	(445,057)	2,005,225	8,621	-	2,013,846	

The accompanying notes are an integral part of this statement

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, 1995

	Governmental Fund Types				Totals		Component Unit		Totals Reporting Entity (Memorandum Only)
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Primary Government (Memorandum Only)	St. James Parish	Clerk of Court		
Other financing sources (uses)									
Operating transfers in	50,000	619,144	356,800	313,775	1,339,719	-	-	1,339,719	
Operating transfers out	(599,144)	(279,957)	(308,700)	(101,918)	(1,289,719)	-	-	(1,289,719)	
Total other financing sources (uses)	(549,144)	339,187	48,100	211,857	50,000	-	-	50,000	
Excess (deficiency) of revenues and other sources over expenditures and other (uses)	580,986	1,654,364	53,075	(233,200)	2,055,225	8,621		2,063,846	
Fund balances, beginning of year	1,418,829	6,767,771	1,492,835	806,989	10,486,424	152,890		10,639,314	
Residual equity transfer	81,703	(81,703)	-	-	-	-		-	
Fund balances, end of year	\$2,081,518	\$8,340,432	\$1,545,910	\$573,789	\$12,541,649	\$161,511		\$12,703,160	

The accompanying notes are an integral part of this statement

Statement C (concluded)

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, 1995

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes:						
Ad valorem	\$1,425,900	\$1,427,761	\$1,861	\$4,514,600	\$4,503,820	(\$10,780)
Voluntary payments in lieu of taxes	723,900	712,276	(11,624)	15,000	15,000	-
Sales and use	1,036,300	1,107,372	71,072	2,135,400	2,281,896	146,496
Alcoholic beverages (beer)	17,700	17,934	234	-	-	-
Licenses and permits	304,700	311,914	7,214	-	-	-
Intergovernmental revenues:						
Federal funds	87,000	94,515	7,515	1,436,350	1,371,150	(65,200)
State funds	177,600	225,982	48,382	628,100	483,479	(144,621)
Local funds	75,400	80,425	5,025	76,000	73,528	(2,472)
Fines and forfeits	-	-	-	138,500	151,606	13,106
Charges for services	-	-	-	444,200	444,440	240
Interest	60,900	66,116	5,216	146,500	169,535	23,035
In-kind contributions	-	-	-	194,100	226,510	32,410
Other	11,350	11,863	513	412,300	415,642	3,342
Total Revenues	<u>3,920,750</u>	<u>4,056,158</u>	<u>135,408</u>	<u>10,141,050</u>	<u>10,136,606</u>	<u>(4,444)</u>
Expenditures:						
Current:						
General government:						
Financial administration	1,520,530	1,536,233	(15,703)	267,070	267,467	(397)
Legislative	203,100	201,275	1,825	-	-	-
Judicial	150,200	129,597	20,603	276,700	277,374	(674)
Executive	219,675	217,300	2,375	-	-	-
Elections	32,200	31,776	424	-	-	-
Other-unclassified	111,200	110,127	1,073	822,200	834,303	(12,103)

The accompanying notes are an integral part of this statement

Statement D (continued)

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, 1995

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Expenditures (continued)						
Public safety	333,200	346,756	(13,556)	1,288,325	1,136,992	151,333
Highways and streets	-	-	-	844,100	856,836	(12,736)
Sanitation	-	-	-	871,900	867,793	4,107
Public transportation	-	-	-	624,550	624,246	304
Public housing	2,400	2,160	240	3,734	3,647	87
Health and welfare	158,000	159,475	(1,475)	1,116,451	1,090,083	26,368
Culture and recreation	-	-	-	1,106,200	1,096,829	9,371
Economic development and assistance	151,800	154,110	(2,310)	762,800	745,677	17,123
Capital outlay	35,625	37,219	(1,594)	820,800	793,672	27,128
In-kind expenses	-	-	-	194,100	226,510	(32,410)
Total expenditures	<u>2,917,930</u>	<u>2,926,028</u>	<u>(8,098)</u>	<u>8,998,930</u>	<u>8,821,429</u>	<u>177,501</u>
Excess (deficiency) of revenues over expenditures	1,002,820	1,130,130	127,310	1,142,120	1,315,177	173,057
Other financing sources (uses)						
Operating transfers in	50,000	50,000	-	630,900	619,144	(11,756)
Operating transfers out	(610,900)	(599,144)	11,756	(306,100)	(279,957)	26,143
Total other financing sources (uses)	<u>(560,900)</u>	<u>(549,144)</u>	<u>11,756</u>	<u>324,800</u>	<u>339,187</u>	<u>14,387</u>
Excess (deficiency) of revenues and other sources over expenditures and other (uses)	441,920	580,986	139,066	1,466,920	1,654,364	187,444
Fund balances, beginning of year	1,418,829	1,418,829	-	6,767,771	6,767,771	-
Residual equity transfer	87,750	81,703	(6,047)	(87,750)	(81,703)	6,047
Fund balances, end of year	<u>\$1,948,499</u>	<u>\$2,081,518</u>	<u>\$133,019</u>	<u>\$8,146,941</u>	<u>\$8,340,432</u>	<u>\$193,491</u>

The accompanying notes are an integral part of this statement

Statement D (concluded)

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, 1995

	Debt Service Funds			Capital Projects Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes - ad valorem	\$1,705,600	\$1,715,732	\$10,132	\$ -	\$ -	\$ -
Intergovernmental:						
State funds	-	-	-	500,000	346,782	(153,218)
Interest	27,100	27,780	680	11,400	10,488	(912)
Other	119,700	119,713	13	-	-	-
Total Revenues	<u>1,852,400</u>	<u>1,863,225</u>	<u>10,825</u>	<u>511,400</u>	<u>357,270</u>	<u>(154,130)</u>
Expenditures:						
Current:						
General government:						
Financial administration	56,500	57,055	(555)	-	-	-
Sanitation	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Capital outlay	-	-	-	982,700	802,327	180,373
Debt Service:						
Principal	983,900	923,902	59,998	-	-	-
Interest and bank charges	901,800	877,293	24,507	-	-	-
Total expenditures	<u>1,942,200</u>	<u>1,858,250</u>	<u>83,950</u>	<u>982,700</u>	<u>802,327</u>	<u>180,373</u>
Excess (deficiency) of revenues over expenditures	(89,800)	4,975	94,775	(471,300)	(445,057)	26,243
Other financing sources						
Operating transfers in	356,800	356,800	-	376,000	313,775	(62,225)
Operating transfers out	(308,700)	(308,700)	-	(138,000)	(101,918)	36,082
Total other financing sources	<u>48,100</u>	<u>48,100</u>	<u>-</u>	<u>238,000</u>	<u>211,857</u>	<u>(26,143)</u>
Excess (deficiency) of revenues and other sources over expenditures and other (uses)	(41,700)	53,075	94,775	(233,300)	(233,200)	100
Fund balances, beginning of year	1,492,835	1,492,835	-	806,989	806,989	-
Fund balances, end of year	<u>\$1,451,135</u>	<u>\$1,545,910</u>	<u>\$94,775</u>	<u>\$573,689</u>	<u>\$573,789</u>	<u>\$100</u>

The accompanying notes are an integral part of this statement

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, 1994

	Governmental Fund Types				Totals		Component Unit St. James Parish Clerk of Court	Totals Reporting Entity (Memorandum Only)
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Primary Government (Memorandum Only)			
Revenues:								
Taxes:								
Ad valorem	\$1,125,755	\$3,602,652	\$1,172,714	\$ -	\$5,901,121	\$ -	\$5,901,121	
Voluntary payments in lieu of taxes	605,784	120,000	-	-	725,784	-	725,784	
Sales and use	944,423	1,841,436	-	-	2,785,859	-	2,785,859	
Alcoholic beverages (beer)	17,106	-	-	-	17,106	-	17,106	
Licenses and permits	292,691	-	-	-	292,691	3,865	296,556	
Intergovernmental revenues:								
Federal	202,407	1,192,072	-	-	1,394,479	-	1,394,479	
State	157,338	600,639	-	-	757,977	-	757,977	
Local	67,369	74,957	-	-	142,326	-	142,326	
Fines and forfeits	-	135,709	-	-	135,709	-	135,709	
Charges for services	-	655,270	-	-	655,270	317,082	972,352	
Interest earned	53,542	85,912	26,342	14,469	180,265	5,246	185,511	
In-kind contributions	-	214,817	-	-	214,817	-	214,817	
Other revenues:								
Commissions	-	2,226	-	-	2,226	-	2,226	
Rents and royalties	-	27,980	-	-	27,980	-	27,980	
Sales	-	31,381	-	-	31,381	-	31,381	
Telephone service charge	-	63,137	-	-	63,137	-	63,137	
Miscellaneous	18,023	11,498	-	-	29,521	-	29,521	
Contributions from private industry	-	-	119,713	-	119,713	-	119,713	
Total revenues	3,484,438	8,659,686	1,318,769	14,469	13,477,362	326,193	13,803,555	

The accompanying notes are an integral part of this statement

Statement F (continued)

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, 1994

	Governmental Fund Types				Totals		Component Unit		Totals Reporting Entity (Memorandum Only)
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Primary Government (Memorandum Only)	St. James Parish	Clerk of Court		
Expenditures:									
Current:									
General government:									
Financial administration	1,478,764	243,210	40,121	-	1,762,095	-	-	1,762,095	
Legislative	209,676	-	-	-	209,676	-	-	209,676	
Judicial	133,451	266,491	-	-	399,942	303,681	-	703,623	
Executive	143,474	-	-	-	143,474	-	-	143,474	
Elections	31,498	-	-	-	31,498	-	-	31,498	
Other-unclassified	122,467	862,099	-	-	984,566	-	-	984,566	
Public Safety	382,678	1,333,155	-	-	1,715,833	-	-	1,715,833	
Highways and streets	-	756,291	-	-	756,291	-	-	756,291	
Sanitation	-	961,894	-	-	961,894	-	-	961,894	
Public transportation	-	1,078,931	-	-	1,078,931	-	-	1,078,931	
Health and welfare	162,331	1,123,200	-	-	1,285,531	-	-	1,285,531	
Public housing	1,960	5,201	-	-	7,161	-	-	7,161	
Culture and recreation	-	1,044,026	-	-	1,044,026	-	-	1,044,026	
Economic development and assistance	104,580	692,255	-	-	796,835	-	-	796,835	
Capital outlay	78,666	518,322	-	326,465	923,453	-	-	923,453	
In-kind expenses	-	214,817	-	-	214,817	-	-	214,817	
Debt service:									
Principal	-	-	480,628	-	480,628	4,709	-	485,337	
Interest and bank charges	-	-	945,155	-	945,155	862	-	946,017	
Total expenditures	2,849,545	9,099,892	1,465,904	326,465	13,741,806	309,252	-	14,051,058	
Excess (deficiency) of revenues over expenditures	634,893	(440,206)	(147,135)	(311,996)	(264,444)	16,941	-	(247,503)	

The accompanying notes are an integral part of this statement

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, 1994

	Governmental Fund Types				Totals		Component Unit St. James Parish Clerk of Court	Totals Reporting Entity (Memorandum Only)
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Primary Government (Memorandum Only)	St. James Parish Clerk of Court		
Other financing sources (uses)								
Operating transfers in	95,000	1,051,822	958,500	200,000	2,305,322	-	2,305,322	
Proceeds from general obligation bond	-	-	2,342,926	-	2,342,926	-	2,342,926	
Operating transfers out	(967,122)	(290,000)	(908,500)	(139,700)	(2,305,322)	-	(2,305,322)	
Transfer to escrow agent	-	-	(3,129,275)	-	(3,129,275)	-	(3,129,275)	
Total other financing sources (uses)	<u>(872,122)</u>	<u>761,822</u>	<u>(736,349)</u>	<u>60,300</u>	<u>(786,349)</u>	<u>-</u>	<u>(786,349)</u>	
Excess (deficiency) of revenues and other sources over expenditures and other (uses)	(237,229)	321,616	(883,484)	(251,696)	(1,050,793)	16,941	(1,033,852)	
Fund balances, beginning of year	1,656,058	6,446,155	2,376,319	1,058,685	11,537,217	135,949	11,673,166	
Fund balances, end of year	<u>\$1,418,829</u>	<u>\$6,767,771</u>	<u>\$1,492,835</u>	<u>\$806,989</u>	<u>\$10,486,424</u>	<u>\$152,890</u>	<u>\$10,639,314</u>	

The accompanying notes are an integral part of this statement

Statement F (concluded)

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, 1994

	General Fund		Special Revenue Funds		Variance Favorable (Unfavorable)
	Budget	Actual	Budget	Actual	
Revenues:					
Taxes:					
Ad valorem	\$1,138,100	\$1,125,755	\$3,637,800	\$3,602,652	(\$35,148)
Voluntary payments in lieu of taxes	618,900	605,784	120,000	120,000	-
Sales and use	855,300	944,423	1,619,700	1,841,436	221,736
Alcoholic beverages (beer)	17,700	17,106	-	-	-
Licenses and permits	287,600	292,691	-	-	-
Intergovernmental revenues:					
Federal funds	192,400	202,407	1,185,550	1,192,072	6,522
State funds	206,000	157,338	600,860	600,639	(221)
Local funds	61,700	67,369	74,900	74,957	57
Fines and forfeits	-	-	123,200	135,709	12,509
Charges for services	-	-	674,100	655,270	(18,830)
Interest	55,500	53,542	82,480	85,912	3,432
In-kind contributions	-	-	186,700	214,817	28,117
Other	17,800	18,023	150,290	136,222	(14,068)
Total Revenues	3,451,000	3,484,438	8,455,580	8,659,686	204,106
Expenditures:					
Current:					
General government:					
Financial administration	1,464,250	1,478,764	235,571	243,210	(7,639)
Legislative	211,400	209,676	-	-	-
Judicial	145,400	133,451	286,700	266,491	20,209
Executive	144,400	143,474	-	-	-
Elections	32,100	31,498	-	-	-
Other-unclassified	112,850	122,467	880,900	862,099	18,801

The accompanying notes are an integral part of this statement

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, 1994

	General Fund		Variance Favorable (Unfavorable)	Special Revenue Funds		Variance Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Expenditures (continued)						
Public safety	357,100	382,678	(25,578)	1,293,050	1,333,155	(40,105)
Highways and streets	-	-	-	842,900	756,291	86,609
Sanitation	-	-	-	852,900	961,894	(108,994)
Public transportation	-	-	-	1,065,450	1,078,931	(13,481)
Public housing	2,400	1,960	440	5,060	5,201	(141)
Health and welfare	164,350	162,331	2,019	1,150,200	1,123,200	27,000
Culture and recreation	-	-	-	1,072,840	1,044,026	28,814
Economic development and assistance	106,750	104,580	2,170	672,900	692,255	(19,355)
Capital outlay	87,400	78,666	8,734	605,900	518,322	87,578
In-kind expenses	-	-	-	186,700	214,817	(28,117)
Total expenditures	<u>2,828,400</u>	<u>2,849,545</u>	<u>(21,145)</u>	<u>9,151,071</u>	<u>9,099,892</u>	<u>51,179</u>
Excess (deficiency) of revenues over expenditures	622,600	634,893	12,293	(695,491)	(440,206)	255,285
Other financing sources (uses)						
Operating transfers in	105,000	95,000	(10,000)	983,750	1,051,822	68,072
Operating transfers out	(909,050)	(967,122)	(58,072)	(389,500)	(290,000)	99,500
Total other financing sources (uses)	<u>(804,050)</u>	<u>(872,122)</u>	<u>(68,072)</u>	<u>594,250</u>	<u>761,822</u>	<u>167,572</u>
Excess (deficiency) of revenues and other sources over expenditures and other (uses)	(181,450)	(237,229)	(55,779)	(101,241)	321,616	422,857
Fund balances, beginning of year	1,656,058	1,656,058	-	6,446,155	6,446,155	-
Fund balances, end of year	<u>\$1,474,608</u>	<u>\$1,418,829</u>	<u>(\$55,779)</u>	<u>\$6,344,914</u>	<u>\$6,767,771</u>	<u>\$422,857</u>

The accompanying notes are an integral part of this statement

Statement G (concluded)

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, 1994

	Debt Service Funds			Capital Projects Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes - ad valorem	\$1,188,640	\$1,172,714	(\$15,926)	\$ -	\$ -	\$ -
Interest	23,850	26,342	2,492	14,200	14,469	269
Other	119,700	119,713	13	-	-	-
Total Revenues	<u>1,332,190</u>	<u>1,318,769</u>	<u>(13,421)</u>	<u>14,200</u>	<u>14,469</u>	<u>269</u>
Expenditures:						
Current:						
General government:						
Financial administration	39,400	40,121	(721)	-	-	-
Sanitation	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Capital outlay	-	-	-	321,500	326,465	(4,965)
Debt Service:						
Principal	480,628	480,628	-	-	-	-
Interest and bank charges	899,957	945,155	(45,198)	-	-	-
Total expenditures	<u>1,419,985</u>	<u>1,465,904</u>	<u>(45,919)</u>	<u>321,500</u>	<u>326,465</u>	<u>(4,965)</u>
Excess (deficiency) of revenues over expenditures	(87,795)	(147,135)	(59,340)	(307,300)	(311,996)	(4,696)
Other financing sources						
Operating transfers in	958,000	958,500	500	200,000	200,000	-
Proceeds from general obligation bonds	2,343,000	2,342,926	(74)	-	-	-
Operating transfers out	(908,500)	(908,500)	-	(139,700)	(139,700)	-
Transfer to escrow agent	(3,181,300)	(3,129,275)	52,025	-	-	-
Total other financing sources	<u>(788,800)</u>	<u>(736,349)</u>	<u>52,451</u>	<u>60,300</u>	<u>60,300</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other (uses)	(876,595)	(883,484)	(6,889)	(247,000)	(251,696)	(4,696)
Fund balances, beginning of year	2,376,319	2,376,319	-	1,058,685	1,058,685	-
Fund balances, end of year	<u>\$1,499,724</u>	<u>\$1,492,835</u>	<u>(\$6,889)</u>	<u>\$811,685</u>	<u>\$806,989</u>	<u>(\$4,696)</u>

The accompanying notes are an integral part of this statement

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, 1995

	Proprietary Fund Types		Totals		Component Unit	Totals
	Enterprise Funds	Internal Service Fund	Primary Government (Memorandum Only)	Primary Government (Memorandum Only)		
Operating revenues:						
Charges for sales and services	\$4,565,688	\$1,370,555	\$5,936,243		\$8,539,126	\$14,475,369
Loss on psychiatric hospital operations	-	-	-		(1,937,536)	(1,937,536)
Ad valorem tax and other taxes	199,683	-	199,683		807,210	1,006,893
Other	111,892	130	112,022		22,511	134,533
Total operating revenues	<u>4,877,263</u>	<u>1,370,685</u>	<u>6,247,948</u>		<u>7,431,311</u>	<u>13,679,259</u>
Operating expenses:						
Cost of sales and services	920,807	987,244	1,908,051		2,506,318	4,414,369
Payrolls	1,774,905	-	1,774,905		2,830,549	4,605,454
General and administrative	1,156,091	245,113	1,401,204		1,235,305	2,636,509
Depreciation and amortization	585,487	-	585,487		298,748	884,235
Total operating expenses	<u>4,437,290</u>	<u>1,232,357</u>	<u>5,669,647</u>		<u>6,870,920</u>	<u>12,540,567</u>
Operating income	<u>439,973</u>	<u>138,328</u>	<u>578,301</u>		<u>560,391</u>	<u>1,138,692</u>
Nonoperating revenues (expenses):						
Interest income	52,767	20,849	73,616		127,059	200,675
Interest expense	(245,316)	-	(245,316)		(6,565)	(251,881)
Grants	204,777	-	204,777		125,004	329,781
Other	(5,860)	-	(5,860)		7,526	1,666
Total nonoperating revenues (expenses)	<u>6,368</u>	<u>20,849</u>	<u>27,217</u>		<u>253,024</u>	<u>280,241</u>
Income before operating transfers	446,341	159,177	605,518		813,415	1,418,933
Operating transfers out	(50,000)	-	(50,000)		-	(50,000)
Net income	<u>396,341</u>	<u>159,177</u>	<u>555,518</u>		<u>813,415</u>	<u>1,368,933</u>
Retained earnings, beginning of year	1,538,493	232,719	1,771,152		10,437,636	12,208,788
Retained earnings, end of year	<u>\$1,934,774</u>	<u>\$391,896</u>	<u>\$2,326,670</u>		<u>\$11,251,051</u>	<u>\$13,577,721</u>

The accompanying notes are an integral part of this statement.

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, 1995

	Proprietary Fund Types			Totals		Component Unit St. James Parish Hospital	Totals Reporting Entity (Memorandum Only)
	Enterprise Funds	Internal Service Fund	Primary Government (Memorandum Only)	St. James Parish Hospital			
Cash flows from operating activities:							
Cash received from customers/patients	\$4,659,578	\$ -	\$4,659,578	\$3,827,863	\$8,487,441		
Cash received from other funds for insurance	-	766,152	766,152	-	766,152		
Cash payments to suppliers for goods & services	(1,799,920)	(245,113)	(2,045,033)	(2,693,030)	(4,738,063)		
Cash payments to employees for services/insurance claims	(1,758,095)	(668,984)	(2,427,079)	(2,799,299)	(5,226,378)		
Cash received from taxes collected	181,115	-	181,115	804,211	985,326		
Administrative income received for handling garbage collections	20,020	-	20,020	-	20,020		
Miscellaneous receipts	9,590	130	9,720	-	9,720		
Net cash provided by (used in) operating activities	1,312,288	(147,815)	1,164,473	(860,255)	304,218		
Cash flows from noncapital financing activities:							
Operating transfers out	(50,000)	-	(50,000)	-	(50,000)		
Donations/grants received	136,150	-	136,150	132,530	268,680		
Net cash provided by noncapital financing activities	86,150	-	86,150	132,530	218,680		
Cash flows from capital and related financing activities:							
Principal repayment of debt	(216,724)	-	(216,724)	(6,761)	(223,485)		
Interest paid on debt	(247,687)	-	(247,687)	(6,565)	(254,252)		
Acquisitions and construction of capital assets	(907,259)	-	(907,259)	(1,042,692)	(1,949,951)		
Subsidy from state grant	85,000	-	85,000	-	85,000		
Capital contributed	130,648	-	130,648	-	130,648		

The accompanying notes are an integral part of this statement.

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, 1995

	Proprietary Fund Types			Totals		Component Unit St. James Parish Hospital	Totals Reporting Entity (Memorandum Only)
	Enterprise Funds	Internal Service Fund	Primary Government (Memorandum Only)	Reporting Entity (Memorandum Only)			
Cash flows from capital and related financing activities (continued):							
Capital lease borrowings	16,495	-	16,495	16,495	-	16,495	
Repayment of capital lease borrowings	(441)	-	(441)	(441)	-	(441)	
Borrowings from St. James Parish Council	25,518	-	25,518	25,518	-	25,518	
Repayments of borrowings from St. James Parish Council	(50,000)	-	(50,000)	(50,000)	-	(50,000)	
Miscellaneous payments	(6,360)	-	(6,360)	(6,360)	-	(6,360)	
Net cash used for capital and related financing activities	(1,170,810)	-	(1,170,810)	(1,170,810)	(1,056,018)	(2,226,828)	
Cash flows from investing activities:							
Interest received on investments	53,152	20,849	74,001	74,001	135,615	209,616	
Maturity of certificates of deposits	200,000	350,000	550,000	550,000	-	550,000	
Purchase of certificates of deposits	(150,000)	(150,000)	(300,000)	(300,000)	-	(300,000)	
Purchase of investments	(358,539)	-	(358,539)	(358,539)	-	(358,539)	
Disposition of investments	-	-	-	-	1,376,400	1,376,400	
Advances for deposit	-	-	-	-	(5,255)	(5,255)	
Net cash provided by (used for) investing activities	(255,387)	220,849	(34,538)	(34,538)	1,506,760	1,472,222	
Net increase (decrease) in cash and cash equivalents	(27,759)	73,034	45,275	45,275	(276,983)	(231,708)	
Cash and cash equivalents, beginning of year	1,110,379	321,869	1,432,248	1,432,248	1,685,530	3,117,778	
Cash and cash equivalents, end of year	\$1,082,620	\$394,903	\$1,477,523	\$1,477,523	\$1,408,547	\$2,886,070	

The accompanying notes are an integral part of this statement.

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, 1995

	Proprietary Fund Types			Totals Primary Government (Memorandum Only)	Component Unit		Totals Reporting Entity (Memorandum Only)
	Enterprise Funds	Internal Service Fund			St. James Parish	Hospital	
Reconciliation of operating income to net cash provided by (used in) operating activities:							
Operating income	\$439,973	\$138,928		\$578,301	\$560,391		\$1,138,692
Adjustments to reconcile operating income to net cash provided by operating activities:							
Depreciation and amortization	585,487	-		585,487	688,433		1,273,920
Provision for uncollectible accounts	33,652	-		33,652	177,553		211,205
Changes in assets and liabilities:							
(Increase) in accounts receivables	(71,578)	(604,403)		(675,981)	(2,799,237)		(3,475,218)
Decrease in inventory	4,474	-		4,474	14,508		18,982
(Increase) in prepaid expenses	(6,315)	-		(6,315)	(12,041)		(18,356)
Increase in accounts payable	163,157	298,260		461,417	370,728		832,145
Increase in liability for claims	-	20,000		20,000	-		20,000
(Decrease) in due to other funds	(18,658)	-		(18,658)	-		(18,658)
Increase in accrued expenses	79,333	-		79,333	122,977		202,310
Increase in compensated absences	25,170	-		25,170	16,433		41,603
Increase in deferred revenue	75,452	-		75,452	-		75,452
Increase in customers' deposits	2,141	-		2,141	-		2,141
Net cash provided by (used in) operating activities	<u>\$1,312,288</u>	<u>(\$147,815)</u>		<u>\$1,164,473</u>	<u>(\$860,255)</u>		<u>\$304,218</u>

The accompanying notes are an integral part of this statement.

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, 1994

	Proprietary Fund Types			Totals Primary Government (Memorandum Only)	Component Unit St. James Parish Hospital (Restated)	Totals Reporting Entity (Memorandum Only)
	Enterprise Funds (Restated)	Internal Service Fund				
Operating revenues:						
Charges for sales and services	\$4,231,761	\$1,357,299	\$5,589,060	\$6,873,144	\$12,462,204	
Loss on psychiatric hospital operations	-	-	-	(899,331)	(899,331)	
Ad valorem tax and other taxes	157,443	-	157,443	597,724	755,167	
Other	148,232	-	148,232	43,340	191,572	
Total operating revenues	4,537,436	1,357,299	5,894,735	6,614,877	12,509,612	
Operating expenses:						
Cost of sales and services	1,120,079	904,006	2,024,085	2,405,833	4,429,918	
Payrolls	1,648,435	-	1,648,435	1,955,491	3,603,926	
General and administrative	1,111,541	263,965	1,375,506	823,294	2,198,800	
Depreciation and amortization	577,177	-	577,177	216,407	793,584	
Total operating expenses	4,457,232	1,167,971	5,625,203	5,401,025	11,026,228	
Operating income	80,204	189,328	269,532	1,213,852	1,483,384	
Nonoperating revenues (expenses):						
Interest income	34,891	6,895	41,786	96,114	137,900	
Interest expense	(259,513)	-	(259,513)	(531)	(260,044)	
Grants	106,966	-	106,966	43,056	150,022	
Other	(1,391)	-	(1,391)	1,000	(391)	
Total nonoperating revenues (expenses)	(119,047)	6,895	(112,152)	139,639	27,487	
Net income (loss)	(38,843)	196,223	157,380	1,353,491	1,510,871	
Retained earnings, beginning of year	1,577,276	36,496	1,613,772	9,084,145	10,697,917	
Retained earnings, end of year	\$1,538,433	\$232,719	\$1,771,152	\$10,437,636	\$12,208,788	

The accompanying notes are an integral part of this statement.

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, 1994

	Proprietary Fund Types			Totals		Component Unit		Totals Reporting Entity (Memorandum Only)
	Enterprise Funds (Restated)	Internal Service Fund	Primary Government (Memorandum Only)	St. James Parish Hospital (Restated)	St. James Parish Hospital (Restated)	Reporting Entity (Memorandum Only)		
Cash flows from operating activities:								
Cash received from customers/patients	\$3,905,783	\$ -	\$3,905,783	\$6,230,081	\$6,230,081	\$10,135,864		
Cash received from other funds for insurance	-	1,286,364	1,286,364	-	-	1,286,364		
Cash payments to suppliers for goods & services	(2,331,044)	(263,966)	(2,595,010)	(2,898,459)	(2,898,459)	(5,493,469)		
Cash payments to employees for services/insurance claims	(1,629,652)	(735,754)	(2,365,406)	(1,947,954)	(1,947,954)	(4,313,360)		
Cash received from taxes collected	154,284	-	154,284	777,224	777,224	931,508		
Administrative income received for handling garbage collections	25,603	-	25,603	-	-	25,603		
Miscellaneous receipts	30,485	-	30,485	-	-	30,485		
Net cash provided by operating activities	155,459	286,644	442,103	2,160,892	2,160,892	2,602,995		
Cash flows from noncapital financing activities:								
Donations/grants received	102,012	-	102,012	44,056	44,056	146,068		
Net cash provided by noncapital financing activities	102,012	-	102,012	44,056	44,056	146,068		
Cash flows from capital and related financing activities:								
Principal repayment of debt	(202,725)	-	(202,725)	(6,084)	(6,084)	(208,809)		
Interest paid on debt	(261,551)	-	(261,551)	(531)	(531)	(262,082)		
Acquisitions and construction of capital assets	(379,516)	-	(379,516)	(1,046,653)	(1,046,653)	(1,426,169)		
Capital contributed	48,511	-	48,511	-	-	48,511		
Borrowings from St. James Parish Council	165,709	-	165,709	-	-	165,709		

The accompanying notes are an integral part of this statement.

Statement L (continued)

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, 1994

	Proprietary Fund Types			Totals		Component Unit	
	Enterprise Funds (Restated)	Internal Service Fund	Primary Government (Memorandum Only)	St. James Parish Hospital (Restated)	Totals Reporting Entity (Memorandum Only)		
Cash flows from capital and related financing activities (continued):							
Miscellaneous payments	(4,611)	-	(4,611)	-	(4,611)		
Net cash used for capital and related financing activities	(634,183)	-	(634,183)	(1,053,268)	(1,687,451)		
Cash flows from investing activities:							
Purchase of investments	-	-	-	(64,284)	(64,284)		
Maturations of certificates of deposits	190,000	-	190,000	-	190,000		
Purchase of certificates of deposits	(150,000)	(200,000)	(350,000)	-	(350,000)		
Interest received on investments	35,282	6,895	42,177	91,142	133,319		
Advances for deposit	-	-	-	(21,800)	(21,800)		
Net cash provided by (used for) investing activities	75,282	(193,105)	(117,823)	5,058	(112,765)		
Net increase (decrease) in cash and cash equivalents	(301,430)	93,539	(207,891)	1,156,738	948,847		
Cash and cash equivalents, beginning of year	1,411,809	228,330	1,640,139	528,792	2,168,931		
Cash and cash equivalents, end of year	\$1,110,379	\$321,869	\$1,432,248	\$1,685,530	\$3,117,778		

The accompanying notes are an integral part of this statement.

Statement L (continued)

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, 1994

	Proprietary Fund Types			Totals		Component Unit		Totals Reporting Entity (Memorandum Only)
	Enterprise Funds (Restated)	Internal Service Fund	Primary Government (Memorandum Only)	St. James Parish Hospital (Restated)	Reporting Entity (Memorandum Only)			
Reconciliation of operating income to net cash provided by operating activities:								
Operating income	\$80,204	\$189,328	\$269,532	\$1,213,852	\$1,483,384			
Adjustments to reconcile operating income to net cash provided by operating activities:								
Depreciation and amortization	577,177	-	577,177	230,194	807,371			
Provision for uncollectible accounts	5,328	-	5,328	188,500	193,828			
Changes in assets and liabilities:								
(Increase) decrease in accounts receivables	(310,461)	(70,935)	(381,396)	392,428	11,032			
(Increase) in inventory	(7,270)	-	(7,270)	(2,245)	(9,515)			
(Increase) decrease in prepaid expenses	6,955	-	6,955	(158,237)	(151,282)			
Increase (decrease) in accounts payable	(145,497)	10,251	(135,246)	233,319	98,073			
Increase in liability for claims	-	158,000	158,000	-	158,000			
Increase in due to other funds	42,916	-	42,916	-	42,916			
(Decrease) increase in accrued expenses	(14,184)	-	(14,184)	38,081	23,897			
Increase in compensated absences	25,264	-	25,264	25,000	50,264			
(Decrease) in deferred revenue	(114,526)	-	(114,526)	-	(114,526)			
Increase in customers' deposits	9,553	-	9,553	-	9,553			
Net cash provided by operating activities	\$155,459	\$286,644	\$442,103	\$2,160,892	\$2,602,995			

The accompanying notes are an integral part of this statement.

Statement L (concluded)

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, 1996.

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 those 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 are fiscally dependent on the Parish Council.
3. Organizations for which the reporting entity financial statements would be misleading if data or 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.

E. BUDGET PRACTICES

The proposed budgets for the years ended December 31, 1995, and 1994, were completed and made available for public inspection at the Council Office on November 2, 1994, and November 3, 1993, respectively. The public hearings were held on December 7, 1994, and December 1, 1993, respectively, for suggestions and comments from taxpayers. The proposed budgets were formally adopted by the Council on December 7, 1994, and December 1, 1993, respectively. The 1995 and 1994, budgets, which included proposed expenditures and the means of financing them for the general, special revenue, debt service and capital project funds, were 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 and 1982 Refunding Series Bond Resolutions established the following restricted funds:

Sinking Fund (SF)

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 payments and 1/12th of the next principal payments are required monthly.

Reserve Fund (RF)

This fund was established for the payments of bond principal and interest if the Sinking Fund is not capable of meeting the payments. The 1982 Refunding Series revenue bonds 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 and 1982 Refunding Series revenue bonds. The highest principal and interest amount that will fall due is \$373,831 occurring in the fiscal year ending June 30, 1999.

Capital Additions and Contingencies Fund (CACF)

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 Funds and Reserve Funds are not capable of meeting the payments. The 1973 Series and the 1982 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

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.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The St. James Parish Gas and Water Distribution System's plant, property, and equipment are stated at cost and are depreciated 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.

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 Statements I and K.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or 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.

2. DEPOSITS AND INVESTMENTS

At December 31, 1995, the St. James Parish Council has cash and cash equivalents as follows:

	<u>Primary Government</u>	<u>Component Units</u>	
		<u>St. James Parish Hospital</u>	<u>St. James Clerk of Court</u>
Cash	\$2,622,872	\$1,408,547	\$161,534
Certificates of deposit (excluding \$15,000)	2,335,000	—	427,267
Restricted Assets			
Cash	391,252	—	—
Certificates of deposit (excluding \$100,000)	<u>100,000</u>	<u>—</u>	<u>—</u>
	<u>\$5,449,124</u>	<u>\$1,408,547</u>	<u>\$588,801</u>

Cash and cash equivalents are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1995, the council has \$8,309,146 in deposits at financial institutions. These deposits are secured from risk by \$276,627 of federal deposit insurance and \$8,032,519 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the 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 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

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

2. DEPOSITS AND INVESTMENTS (Continued)

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 comprising 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, 1995, are as follows:

	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Enterprise Funds St. James Gas & Water Distribution System</u>	<u>Total Primary Government</u>
Investment securities	\$389,598	\$60,595	\$ —	\$450,193
Restricted assets	<u>—</u>	<u>—</u>	<u>358,539</u>	<u>358,539</u>
	<u>\$389,598</u>	<u>\$60,595</u>	<u>\$358,539</u>	<u>\$808,732</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 are as follows:

	<u>March 31</u>	
	<u>1995</u>	<u>1994</u>
Shares of Centennial Government Trust, a diversified, open-end management investment company, registered under the Investment Company Act of 1940	\$1,453,813	\$2,344,926
U.S. Treasury Bills maturing 7-28-94, discount yield 3.25%	—	485,232
U.S. Treasury note maturing 5-15-96, interest rate 4.25%	<u>300,000</u>	<u>300,000</u>
	<u>\$1,753,813</u>	<u>\$3,130,158</u>

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

2. DEPOSITS AND INVESTMENTS (Continued)

Centennial Government Trust consist of assets totaling \$1,453,813 at March 31, 1995, and \$2,344,926 at March 31, 1994. U.S. Government Obligations make up 85% of these assets and the remaining amounts consist of repurchase agreements with Morgan Guaranty Trust Co. that are collateralized by FHLMC and FNMA participation certificates. All portfolio securities are valued on the basis of amortized cost, which approximates market value. Dividends from net investment income are declared each day the New York Stock Exchange is open for business and paid monthly. To effect its policy of maintaining a net asset value of \$1.00 per share, the Trust may make distributions of net realized gains.

3. EXPENDITURES - ACTUAL AND BUDGET

The following individual funds had actual expenditures over budgeted expenditures:

Year ended December 31, 1995

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
Special revenue funds:			
Courthouse, Jail & Public Building Maint.	\$ 859,100	\$ 872,813	\$ 13,713
Fire Protection District #2 Maintenance	123,700	124,955	1,255
Transit	419,300	423,981	4,681
Criminal Court	279,700	280,364	664
Road Lighting Dist. #2 Maintenance	29,000	29,646	646
Parks & Recreation	900,800	926,627	25,827
Enhanced 911 System Maintenance	223,400	227,711	4,311
C-2 Home Delivered Meals	38,900	40,220	1,320
Area Agency on Aging:			
Helping Hands	3,400	4,309	909
Cash In Lieu of Commodities	36,300	41,933	5,633
Head Start	970,200	1,038,501	68,301
Senior Citizens Activities	11,300	13,419	2,119
Head Start Activities	10,100	10,501	401
Gramercy Recreation District	118,300	123,413	5,113
Debt service funds:			
General Obligation Bonds, Series A, B	81,100	81,253	153
Gramercy Recreation District	11,000	11,687	687
Total	<u>\$4,115,600</u>	<u>\$4,251,333</u>	<u>\$135,733</u>

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

3. EXPENDITURES - ACTUAL AND BUDGET (Continued)

Year ended December 31, 1994

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
General fund	\$ 3,737,450	\$ 3,816,667	\$ 79,217
Special revenue funds:			
Transit	329,150	332,912	3,762
Ferry	736,300	746,020	9,720
Road Lighting Dist. #4 Maintenance	69,400	69,514	114
Solid Waste Disposal	1,005,000	1,012,959	7,959
Elderly & Emergency Medical Services	772,770	772,980	210
Enhanced 911 System	172,750	199,019	26,269
Public Safety	594,321	604,834	10,513
Area Agency on Aging:			
Local Government Support	2,200	2,476	276
Discretionary	10,600	11,568	968
Cash In Lieu of Commodities	55,430	55,623	193
Head Start	939,300	983,006	43,706
Senior Citizens Activities	6,370	7,229	859
Housing Development	5,060	5,200	140
Gramercy Recreation District Maint.	112,200	119,593	7,393
Local Initiative	200	405	205
Debt service funds:			
General Obligation Bonds, Series A,B	333,900	336,537	2,637
Capital projects funds:			
Parishwide Road Improvement	320,700	320,726	26
Sewer Construction	—	5,250	5,250
Total	<u>\$9,203,101</u>	<u>\$9,402,518</u>	<u>\$199,417</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:

<u>As of December 31, 1995</u>	<u>General Funds</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>Component Units Hospital</u>	<u>Units Clerk of Court</u>
Taxes	\$ 13,924	\$ 45,783	\$ 16,826	\$ --	\$ 1,947	\$ --	\$ 190,499	\$ --
Other governmental agencies								
Federal	28,921	136,192	--	147,639	--	--	--	--
State	67,636	29,094	--	--	--	--	--	--
School Board	212,649	399,024	--	--	--	--	--	--
Sheriff	1,913,106	3,939,232	1,492,831	--	174,481	--	--	--
Other	--	--	--	--	--	--	--	30,775
Accounts	--	133,189	--	3,890	768,252	199,888	5,425,613	5,150
Less allowance for doubtful accounts	--	--	--	--	(55,504)	--	(311,223)	--
Accrued interest	9,800	--	--	--	699	--	8,279	2,872
Other	<u>59,799</u>	<u>58,442</u>	<u>--</u>	<u>--</u>	<u>8,748</u>	<u>504,538</u>	<u>--</u>	<u>--</u>
Total	<u>\$2,305,835</u>	<u>\$4,740,956</u>	<u>\$1,509,657</u>	<u>\$151,529</u>	<u>\$898,623</u>	<u>\$704,426</u>	<u>\$5,313,168</u>	<u>\$38,797</u>
<u>As of December 31, 1994</u>	<u>General Funds</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>Component Units Hospital</u>	<u>Units Clerk of Court</u>
Taxes	\$ 93,564	\$ 322,851	\$ 101,193	\$ --	\$ 13,086	\$ --	\$ 187,500	\$ --
Other governmental agencies								
Federal	25,751	96,998	--	--	--	--	--	--
State	58,063	120,510	--	--	--	--	--	--
School Board	202,878	414,391	--	--	--	--	--	--
Sheriff	1,099,325	3,286,278	1,077,752	--	144,774	--	--	--
Other	--	--	--	--	--	--	--	2,480
Accounts	--	112,916	--	--	717,203	27,076	3,514,140	8,764
Less allowance for doubtful accounts	--	--	--	--	(21,852)	--	(1,018,435)	--
Accrued interest	7,350	--	--	--	1,084	--	16,835	1,689
Other	<u>92,915</u>	<u>70,537</u>	<u>--</u>	<u>--</u>	<u>22,660</u>	<u>72,947</u>	<u>--</u>	<u>--</u>
Total	<u>\$1,579,846</u>	<u>\$4,424,481</u>	<u>\$1,178,945</u>	<u>\$--</u>	<u>\$876,955</u>	<u>\$100,023</u>	<u>\$2,700,040</u>	<u>\$12,933</u>

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

5. LEVIED TAXES

The following is a summary of levied ad valorem taxes:

	<u>1994</u>	<u>1995</u>
Parishwide taxes:		
General Fund	3.23	3.23
Library	3.50	3.50
Department of Human Resources	3.92	3.92
Courthouse Jail and Public Buildings Maintenance	5.00	5.00
Road and Bridge	5.00	5.00
Parishwide Drainage	1.96	1.96
Public Safety	4.00	4.00
Enhanced 911 System Maintenance	1.00	1.00
General Obligation Road Bonds	1.20	2.50
General Obligation Bonds, Series A,B	1.00	—
St. James Youth Center	1.00	1.00
General Obligation Bonds, Series 1993	5.20	4.00
General Obligation Bonds, Series 1994	—	2.00
District taxes:		
Road Lighting District #1A	.75	.75
Road Lighting District #2	1.00	1.00
Road Lighting District #4	4.00	4.00
Gramercy Recreation District	5.43	4.93
Fire Protection District #2	.74	.74
District V Recreation	1.00	1.00
Discrete Component Unit:		
St. James Parish Hospital	5.00	5.00

The following are the principal taxpayers of the Parish:

<u>Taxpayer</u>	<u>Type of Business</u>	<u>1995 Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Star Enterprise	Petrochemical	\$76,277,862	34.8%
IMC-Agrico Company (Faustina)	Chemical	11,181,349	5.1%
Occidental Chemical Corporation	Chemical	10,944,388	5.0%
IMC-Agrico Company (Uncle Sam)	Chemical	9,635,896	4.4%
Zen-Noh Grain Corporation	Grain	8,685,368	4.0%
Kaiser Aluminum & Chemical Company	Chemical	8,372,826	3.8%
Capline System	Public Service	7,207,300	3.3%
Louisiana Power & Light	Public Service	6,317,684	2.9%
LOCAP, Inc.	Public Service	5,838,370	2.7%
Colonial Sugars	Sugar Refinery	4,598,802	2.1%
Total		<u>\$149,059,845</u>	<u>68.1%</u>

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

6. NOTE RECEIVABLE

The St. James Parish Council sold the West St. James Hospital on March 24, 1992, to IHS River Region Hospital. In exchange for the property, IHS River Region Hospital signed a \$700,000 promissory note payable to St. James Parish Council. The note is secured by the hospital premises.

	December 31	
	1995	1994
\$700,000 Promissory Note from IHS River Region Hospital. Interest rate of 7 percent. Interest payable quarterly beginning on July 1, 1992. Principal payable annually beginning April 1, 1993. Note matures April 1, 1997.	<u>\$280,000</u>	<u>\$420,000</u>

On March 21, 1996, IHS River Region Hospital effectively ceased operations. On May 21, 1996, St. James Parish filed a Petition for Executory Process and Appointment of Keeper with the Twenty-Third Judicial District Court for the Parish of St. James, State of Louisiana. The petition requested the following:

1. that an order of executory process be issued;
2. that a writ of seizure and sale be issued directing the Sheriff for the Parish of St. James, State of Louisiana, to seize and sell, after due advertisement, the property of IHS River Region Hospital to pay and satisfy the payment of the principal balance of \$280,000, unpaid accrued interest in the amount of \$19,000, 7% interest per annum on the unpaid principal sum from April 1, 1996, to May 8, 1996, and 10% interest per annum thereafter, until paid, together with reasonable attorney's fees and all costs; and
3. that the Parish of St. James be appointed keeper of the property with full power of administration and all other authority, power and benefits afforded by law.

On May 21, 1996, the Parish paid property taxes in the amount of \$2,641, including interest and costs, owed on the property of IHS River Region Hospital in order to protect the Parish's interest as mortgage holder. On May 22, 1996, the Twenty-Third Judicial District Court issued a Writ of Seizure and Sale directing the Sheriff of the Parish of St. James to sell the property at public auction with appraisal. The date of the sale has not yet been set. On June 12, 1996, the State of Louisiana, Department of Revenue and Taxation issued an assessment and lien on the property of IHS River Region Hospital for income and franchise taxes owed to the State in the amount of \$112,852.

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

7. RESTRICTED ASSETS

Restricted assets for debt retirement of the St. James Parish Gas and Water Distribution System Enterprise fund as of June 30, 1995 and 1994, (the component unit's fiscal year end) consist of the following:

	June 30	
	1995	1994
Money market accounts	\$391,252	\$ 872,801
Certificates of deposits	200,000	150,000
LAMP	358,539	—
Total	\$949,791	\$1,022,801

8. FIXED ASSETS

The following is a summary of the changes in general fixed assets account group for the Parish Council for the two years ended December 31, 1995:

	Balance January 1, 1995	Additions	Deletions	Balance December 31, 1995
	Land			\$ 1,100,371
Buildings	8,558,364	—	—	8,558,364
Improvements other than buildings	2,486,327	335,546	31,569	2,790,304
Machinery & equipment	6,808,851	363,849	458,343	6,714,357
Library collection	1,180,954	62,905	92,093	1,151,766
Construction in progress	4,677	66,309	62,689	8,297
Total	\$20,139,544	\$828,609	\$644,694	\$20,323,459
	Balance January 1, 1994	Additions	Deletions	Balance December 31, 1994
Land	\$ 1,100,371	\$ —	\$ —	\$ 1,100,371
Buildings	8,479,507	78,857	—	8,558,364
Improvements other than buildings	2,295,486	226,910	36,069	2,486,327
Machinery & equipment	6,580,893	242,360	14,402	6,808,851
Library collection	1,155,611	50,992	25,649	1,180,954
Construction in progress	80,502	109,434	185,259	4,677
Total	\$19,692,370	\$708,553	\$261,379	\$20,139,544

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

8. FIXED ASSETS (Continued)

Activity in the general fixed assets account group for the Clerk of Court for the two years ended June 30, 1995, is as follows:

	<u>Furniture, Fixtures, and Equipment</u>	<u>Automobile</u>	<u>Total</u>
Balance July 1, 1993	\$54,035	\$21,926	\$75,961
Additions	—	—	—
Deletions	—	—	—
Balance June 30, 1994	<u>54,035</u>	<u>21,926</u>	<u>75,961</u>
Additions	—	—	—
Deletions	<u>24,545</u>	—	<u>24,545</u>
Balance June 30, 1995	<u>\$29,490</u>	<u>\$21,926</u>	<u>\$51,416</u>

The following is a summary of the enterprise fund type fixed assets for the Parish Council for the years ending in 1995 and 1994:

	<u>Fiscal Year Ending in</u>	
	<u>1995</u>	<u>1994</u>
Buildings	\$ 8,351,986	\$ 8,351,986
Gas distribution system	1,470,286	1,454,674
Water distribution system	11,801,115	11,249,498
Office furniture, fixtures and equipment	406,017	375,979
Transportation equipment	119,215	119,215
Construction in progress	<u>324,065</u>	—
Total	22,472,684	21,551,352
Less accumulated depreciation	<u>6,581,005</u>	<u>6,004,746</u>
Net	<u>\$15,891,679</u>	<u>\$15,546,606</u>

The following is a summary of the enterprise fund type fixed assets for the St. James Parish Hospital at March 31, 1995 and 1994:

	<u>March 31,</u>	
	<u>1995</u>	<u>1994</u>
Land	\$ 52,159	\$ 52,159
Building and improvements	3,968,489	3,117,702
Equipment	3,164,124	2,664,138
Construction in progress	<u>60,178</u>	<u>378,672</u>
Total	7,244,950	6,212,671
Less accumulated depreciation	<u>3,567,574</u>	<u>2,889,554</u>
Net	<u>\$3,677,376</u>	<u>\$3,323,117</u>

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

9. 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 permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3% 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 (504) 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 8.0 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, 1995, 1994, and 1993, were \$400,169, \$412,408, and \$428,673 respectively, equal to the required contributions for each year.

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

9. EMPLOYEE RETIREMENT SYSTEMS AND PLANS (Continued)

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. All employees are members of Plan B.

Under Plan B, employees who retire at or after age 62 with at least 10 years of creditable service or at or after age 55 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 2 percent of their final-average salary in excess of \$100 for each year of creditable service. Furthermore, employees with at least 10 years of creditable service, but less than 30 years, may take early retirement benefits commencing at or after age 60, with the basic benefit reduced 3 percent for each year retirement precedes age 62. In any case, monthly retirement benefits paid under Plan B cannot exceed the lesser of 100 percent of final-average salary or \$70 multiplied by total years of creditable service.

Funding Policy. Under Plan B, members are required by state statute to contribute 2.0 percent of their annual covered salary in excess of \$1,200 and the Hospital is required to contribute at an actuarially determined rate. The current rate is 1.0 percent of annual covered payroll. The Hospital's contributions to the System under Plan B for the year ending March 31, 1995, the nine months ended March 31, 1994, and the year ending June 30, 1993, were \$35,262, \$28,806, and \$19,808, respectively, equal to the required contributions for each year.

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

All employees of the St. James Parish Clerk of Court's office are members of the Clerks of Court Retirement and Relief Fund ("System"), a multiple-employer public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All regular employees earning at least \$100 per month and who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of credited service, not to exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months which produce the highest average. Employees who terminate with at least 12 years of service, and who do not withdraw their employee contributions, may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by State statute.

Contributions to the System include one-fourth of one percent (one-half of one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish. Effective July 1, 1991, state statute required covered employees to contribute 8.25 percent of their salary to the System and effective July 1, 1994, the Clerk of Court is required to contribute 10.25 percent of each employee's salary as an employer match.

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

9. EMPLOYEE RETIREMENT SYSTEMS AND PLANS (Continued)

Although contributions are determined by state statute rather than actuarial calculations, actuarially required contributions are determined for the System. The following actuarial and payroll information relating to the System (obtained from the System's June 30, 1994 and 1993, financial report) and to the Clerk of Court is presented below:

	For the Year Ended June 30,	
	<u>1994</u>	<u>1993</u>
Clerk of Court's Pension and Relief Fund:		
Annual payroll of covered employees of the System	\$43,549,830	\$41,680,452
System's total actuarially required contribution from all sources (dedicated taxes, employees, and employers) -		
Dollar amount	\$11,427,463	\$ 9,855,138
Percent of covered members' payroll	26.24%	23.64%
Amount estimated to be provided by dedicated taxes -		
Dollar amount	\$ 2,852,502	\$ 2,725,025
Percent of covered members' payroll	6.55%	6.53%
Total actuarially required contribution for both employees and employers after deducting dedicated taxes -		
Dollar amount	\$ 8,547,961	\$ 7,130,113
Percent of covered members' payroll	19.69%	17.11%
	For the Year Ended June 30,	
	<u>1995</u>	<u>1994</u>
St. James Parish Clerk of Court:		
Total payroll for employees covered by the system	<u>\$ 196,472</u>	<u>\$ 197,972</u>
Total payroll of all employees	<u>\$ 196,472</u>	<u>\$ 197,972</u>
Statutorily required contributions -		
Employer	\$ 20,138	\$ 16,828
Employees	<u>16,209</u>	<u>16,333</u>
Total statutorily required contribution	<u>\$ 36,347</u>	<u>\$ 33,161</u>
Actual contributions made to the System -		
Employer	\$ 20,138	\$ 16,828
Employees	<u>16,209</u>	<u>16,333</u>
Total actual contributions	<u>\$ 36,347</u>	<u>\$ 33,161</u>

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

9. EMPLOYEE RETIREMENT SYSTEMS AND PLANS (Continued)

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers. The June 30, 1994 and 1993, pension benefit obligations for the System as a whole, determined through actuarial valuation, follows:

	June 30	
	1994	1993
Pension benefit obligation	\$153,456,918	\$142,730,867
Net assets available	<u>76,772,649</u>	<u>71,579,446</u>
Unfunded pension benefit obligation	<u>\$ 76,684,269</u>	<u>\$ 71,151,421</u>

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1994 and 1993, comprehensive annual financial reports. The Clerk of Court does not guarantee the benefits granted by the System.

10. COMPENSATED ABSENCES

At December 31, 1995 and 1994, the St. James Parish Council had accumulated and vested \$308,090 and \$351,336, respectively, of employee leave benefits, which were 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, 1995 and 1994, was \$132,346 and \$123,986, respectively. The leave liability for employees of the St. James Youth Center as of December 31, 1995 and 1994, was \$68,716 and \$51,906. The leave liability for the employees of the St. James Parish Hospital as of March 31, 1995 and 1994, was \$168,505 and \$152,072, respectively.

11. 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

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

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

- 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 9).
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).

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 years December 31, 1995 and 1994, the Parish Council and the retired employees each contributed \$25,898 and \$19,880 respectively, toward the premium. However, the Plan reserves the right to amend or reduce coverage.

12. 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.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the Parish (without being restricted to the provisions of benefits under the plan), subject only to the claims of the Parish's general creditors. Participants' rights under the plan are equal to those of general creditors of the Parish in an amount equal to the fair market value of the deferred account for each participant.

The Parish's legal counsel believes that the Parish has no liability for losses under the plan, but does have the duty of due care that would be required of an ordinary prudent investor. The Parish believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

Investments are managed by PEBSCO Securities Corp. The choice of the investments option(s) is made by the participant.

At December 31, 1995 and 1994, the assets in the plan were valued at \$1,117,838 and \$1,024,355, respectively.

13. FUND DEFICITS

The St. James Youth Center has a deficit of \$755,152 in unreserved retained earnings at December 31, 1995. The Council will attempt to eliminate this deficit in the future by reducing expenditures.

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

14. OPERATING LEASES

The St. James Parish Council has several operating leases as of December 31, 1995. The Council has the following commitments under operating leases and/or agreements:

<u>Year</u>	<u>Land</u>	<u>Equipment</u>	<u>Total</u>
1996	\$13,185	\$12,268	\$ 25,453
1997	13,185	12,268	25,453
1998	13,175	—	13,175
1999	13,175	—	13,175
2000	13,175	—	13,175
Thereafter	<u>53,343</u>	—	<u>53,343</u>
Total	<u>\$119,238</u>	<u>\$24,536</u>	<u>\$143,774</u>

The St. James Parish Hospital has entered into operating leases for land and buildings it occupies in LaPlace, Pineville, and Olla, Louisiana, that expire at various times. Rental expense reflected in "Loss on Psychiatric Hospital Operations" in the accompanying statement of revenues, expenses and changes in retained earnings amounted to \$832,572, for the year ended March 31, 1995, and \$136,473, for the nine months ended March 31, 1994. Future minimum annual rentals for the year ended March 31, 1996, should approximate \$700,000. The Pineville lease has been renegotiated and the Olla facility has been subleased.

15. CAPITAL LEASES

The Parish Council has entered into a capital lease for a voice communications Early Warning System. Capitalized leased early warning system equipment included in machinery and equipment in the General Fixed Assets Account Group in the accompanying balance sheet at December 31, 1995 and 1994, amounted to \$872,623.

The St. James Youth Center entered into a capital lease for camera and video equipment in 1995. 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, 1995, amounted to \$16,495.

The following is a schedule, by years, of future minimum lease payments under the above described capital leases together with the present value of the minimum lease payments as of December 31, 1995:

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

15. CAPITAL LEASES (Continued)

<u>Fiscal Year Ending</u>	<u>General Long-Term Debt</u>	<u>Enterprise Fund St. James Youth Center</u>
1996	\$134,485	\$4,097
1997	134,485	4,097
1998	134,484	4,097
1999	—	4,097
2000	—	<u>3,415</u>
Total minimum lease payments	403,454	19,803
Less: amount representing interest	<u>57,910</u>	<u>3,749</u>
Present value of minimum lease payments	<u>\$345,544</u>	<u>\$16,054</u>

16. DEFERRED REVENUES

In March, 1993, the St. James Youth Center negotiated with four surrounding parishes to sublease space in the juvenile detention center. The four parishes paid the St. James Youth Center \$672,000 prior to the opening of the juvenile detention center for the placing of juveniles in the St. James Youth Center. The terms of the participation agreements are for a period of three (3) years. The daily rate for the placement of juveniles is a current rate of \$85 per day, per youth and shall not exceed \$98 per day with regard to the agreement. The following is a summary of the credit owed to the four parishes at December 31, 1995 and 1994:

	<u>Rental Income Received</u>	<u>Deferred Revenues 12/31/93</u>	<u>Value of Beds Leased in 1994</u>	<u>Deferred Revenues 12/31/94</u>	<u>Value of Beds Leased in 1995</u>	<u>Deferred Revenues 12/31/95</u>
St. John the Baptist Parish	\$120,000	\$ —	\$ —	\$ —	\$ —	\$ —
St. Charles Parish	120,000	109,367	34,819	74,548	74,548	—
Ascension Parish	240,000	19,154	19,154	—	—	—
West Baton Rouge Parish	<u>192,000</u>	<u>60,553</u>	<u>60,553</u>	—	—	—
	<u>\$672,000</u>	<u>\$189,074</u>	<u>\$114,526</u>	<u>\$74,548</u>	<u>\$74,548</u>	<u>\$ —</u>

At the end of the three year period, the credits to the participating parishes had been utilized in full.

During the year ended June 30, 1995, the St. James Parish Gas & Water Distribution System negotiated with Eagle Asphalt Products, to construct a 6-inch high pressure gas line from the IMC-Agrico metering station to Eagle Asphalt Products, located on the westbank along Highway 18. In order to finance the construction of the gas line, Eagle Asphalt Products advanced the System \$150,000 to begin construction. Once construction is completed and Eagle Asphalt begins using the gas line, Eagle Asphalt will receive a monthly credit of \$5,000 on its gas utility bill for a period of thirty months. If the credit is not utilized in the current month, it will not be carried forward.

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

17. 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 two years ended December 31, 1995:

	<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, 1994	\$629,236	\$296,381	\$161,356	\$16,608,000	\$17,694,973
Additions	—	54,955	—	2,400,000	2,454,955
Reductions	(164,320)	—	(61,209)	(393,000)	(618,529)
Redemptions	—	—	—	(2,830,000)	(2,830,000)
Long-term obligations payable at December 31, 1994	464,916	351,336	100,147	15,785,000	16,701,399
Additions	—	—	—	—	—
Reductions	(119,372)	(43,246)	(61,584)	(828,000)	(1,052,202)
Long-term obligations payable at December 31, 1995	<u>\$345,544</u>	<u>\$308,090</u>	<u>\$38,563</u>	<u>\$14,957,000</u>	<u>\$15,649,197</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 for both years is reflected in the previous summary.

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

<u>General obligation bonds:</u>	<u>December 31</u>	
	<u>1995</u>	<u>1994</u>
<p>\$125,000 - 1976 Public Improvement Bonds for the purpose of constructing recreational facilities. The remaining principal is due in annual installments of \$8,000 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.</p>	\$ 57,000	\$ 65,000
<p>\$325,000 - 1985 General Obligation Bonds, Series A, for the purpose of constructing, acquiring, and improving libraries (including bookmobile facilities). On January 5, 1994, \$225,000 of remaining principal was defeased. \$30,000 of the principal was not defeased. Debt retirement payments are made from the General Obligation Bonds, Series A and B Debt Service Fund.</p>	—	15,000

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

17. LONG-TERM OBLIGATIONS (Continued)

	December 31	
	1995	1994
<u>General obligation bonds (continued):</u>		
\$1,500,000 - 1985 General Obligation Bonds, Series B, for the purpose of constructing, acquiring, extending, and improving parish jail facilities. On January 5, 1994, \$1,070,000 of remaining principal was defeased. \$115,000 of the principal was not defeased. Debt retirement payments are made from the General Obligation Bonds, Series A and B Debt Service Fund.	—	60,000
\$1,800,000 - 1988 General Obligation Bonds for the purpose of constructing and improving public road. On January 5, 1994, \$1,220,000 of remaining principal was defeased. \$410,000 of the principal was not defeased. The remaining principal is due in annual installments of \$65,000 to \$85,000 through March 1, 1999, with interest from 6.7 to 7.0 percent. Debt retirement payments are made from the General Obligation Road Bonds Debt Service Fund.	295,000	355,000
\$500,000 - 1988 Public Improvement Bonds Series ST-1988 for the purpose of constructing recreational facilities. The remaining principal is due in annual installments of \$20,000 to \$50,000 through November 1, 2008, with interest from 7.0 to 7.8 percent. Debt retirement payments are made from the Public Improvement Bonds Series ST-1988 Debt Service Fund.	420,000	435,000
\$3,565,000 - 1990 General Obligation Refunding Bonds were used to defease a 1982 General Obligation Bond issue. The original purpose of the bonds was for constructing and improving public roads. The remaining principal is due in annual installments of \$295,000 to \$505,000 through April 1, 2002, with interest from 6.5 to 7.1 percent. Debt retirement payments are made from the General Obligation Road Bonds Debt Service Fund.	2,730,000	3,000,000
\$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 \$310,000 to \$775,000 through April 1, 2013, with interest from 3.7 to 9.0 percent. Debt retirement payments are made from the General Obligation Bonds, Series 1993 Debt Service Fund.	9,175,000	9,455,000

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

17. LONG-TERM OBLIGATIONS (Continued)

	December 31	
<u>General obligation bonds (continued):</u>	1995	1994
<p>\$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 3.45 to 5.2 percent. Debt retirement payments are made from the General Obligation Refunding Bonds, Series 1994 Debt Service Fund.</p>	2,280,000	2,400,000
<p>Total general obligation bonds</p>	14,957,000	15,785,000
<u>Revenue bonds:</u>		
Gas and Water Distribution System:		
<p>\$3,000,000 - 1973 Serial bonds due in annual installments of \$140,000 to \$220,000 through December 2003 at 6 percent interest.</p>	1,590,000	1,720,000
<p>\$1,091,838 - 1982 Refunding Serial bonds in annual installments of \$30,914 to \$146,881 through December 2007 at 11 percent interest.</p>	996,585	1,023,309
<p>Total revenue bonds</p>	2,586,585	2,743,309
<u>Certificates of Indebtedness:</u>		
St. James Youth Center:		
<p>\$700,000 - Series 1992, for the purpose of acquiring, constructing, equipping, operating, and maintaining, and managing a youth center. The remaining principal is due in annual installments of \$60,000 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.</p>	540,000	600,000
<p>Total bonded debt</p>	\$18,083,585	\$19,128,309

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

17. LONG-TERM OBLIGATIONS (Continued)

The annual requirements to amortize all bonded debt outstanding at December 31, 1995, including interest of \$7,827,336 are as follows:

Fiscal year:	
1996	\$ 2,143,402
1997	2,035,776
1998	2,043,131
1999	2,055,166
2000	2,060,432
Thereafter	<u>15,573,014</u>
Total	<u>\$25,910,921</u>

Other borrowings of the Parish Council consist of the following:

	<u>December 31</u>	
	<u>1995</u>	<u>1994</u>
Demand note payable to First American Bank; principal and interest due April 2, 1995; interest at 5.25%. Secured by certificate of deposit.	\$ —	\$ 22,169
Note payable to St. James Bank & Trust Co.; maturing October 25, 1996; semi-annual principal payments of \$8,900; interest paid semi-annually at 9.25%. Secured by fire truck.	17,800	35,600
Note payable to St. James Bank & Trust Co.; maturing January 25, 1997; annual principal payments of \$17,237; interest paid annually at 9.25%. Secured by fire truck.	<u>20,763</u>	<u>42,378</u>
	<u>\$38,563</u>	<u>\$100,147</u>

Scheduled maturities of other borrowings at December 31, 1995, are as follows:

Fiscal year:	
1996	\$26,137
1997	<u>12,426</u>
	<u>\$38,563</u>

At December 31, 1995, general obligation bonds in the amount of \$14,957,000 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, 1995, the statutory limit is \$21,928,198.

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

17. LONG-TERM OBLIGATIONS (Continued)

On January 5, 1994, the Parish Council defeased the following outstanding bonds:

<u>Bond Description</u>	<u>Balance Defeased</u>	<u>Interest Rate</u>
General Obligation Bonds dated April 1, 1981	\$ 315,000	8%
General Obligation Bonds, Series A dated August 1, 1985	225,000	8.25% to 8.75%
General Obligation Bonds, Series B dated August 1, 1985	1,070,000	8.25% to 8.75%
General Obligation Bonds, Series 1988 dated November 1, 1988	<u>1,220,000</u>	7.17% to 7.50%
	<u>\$2,830,000</u>	

On January 5, 1994, the Parish Council issued \$2,400,000 in General Obligation Bonds with interest rates ranging from 3.15% to 5.20% to refund the above described bonds. The net proceeds of \$2,342,926 (after underwriters and original issue discount of \$57,074) along with \$838,360 of issuer funds were deposited with the escrow agent. \$3,129,274 of the proceeds (after depositing \$52,012 in the expense fund for the payment of issuance costs) were used to purchase U.S. Treasury notes. These securities were deposited with the escrow agent to provide all future debt service payments on the above described bonds which are considered to be defeased and are removed from the general long-term obligations account. \$30,000 of the 1985 Series A bond, \$115,000 of the 1985 Series B bond and \$410,000 of the 1988 Series bonds were not refunded and will be paid as per their original debt service schedules through March 1999. As of December 31, 1995, \$2,645,000 of the \$2,830,000 defeased bonds are outstanding.

The Parish refunded the above described bonds to reduce its total debt service payments over the next 15 years by almost \$680,330 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$306,258.

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 and do not bear the full faith and credit of the Parish.

18. 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, 1995 and 1994:

Balance due at January 1, 1994	\$ —
Amount due for 1994	1,946
Remitted during 1994	<u>—</u>
Balance due at December 31, 1994	1,946
Amount due for 1995	—
Remitted during 1995	<u>1,946</u>
Balance due at December 31, 1995	<u>\$ —</u>

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

19. INTERFUND LOANS RECEIVABLE/PAYABLE

Interfund loans receivable/payable, for the two years ended December 31, 1995, are as follows:

<u>Fund</u>	<u>1995</u>		<u>1994</u>	
	<u>Interfund Loans Receivable</u>	<u>Interfund Loans Payable</u>	<u>Interfund Loans Receivable</u>	<u>Interfund Loans Payable</u>
General fund	\$ 153,271	\$ 954,500	\$ 186,753	\$1,030,000
Special revenue funds:				
Road & Bridge Maintenance	194,300	—	238,800	—
Courthouse, Jail and Public Building Maintenance	—	39,000	41,800	39,000
Parishwide Drainage Maintenance	120,000	—	120,000	—
Fire Protection District #2 Maintenance	50,000	—	100,000	—
Transit	—	65,200	10,700	36,500
Road Lighting District #1A	369,000	—	369,000	—
Road Lighting District #2	100,000	—	100,000	—
Road Lighting District #4	—	25,000	—	25,000
Solid Waste	100,000	—	100,000	—
Library	62,500	—	72,500	—
Elderly & Emergency Medical Services	—	101,700	—	143,500
Parks & Recreation	—	—	50,000	—
Area Agency on Aging:				
Local Support	—	—	1,110	—
Ferry	—	—	—	182,200
Weatherization	—	—	—	550
Energy Assistance	—	—	—	560
Debt service funds:				
General Obligation Road Bonds	—	279,500	—	175,000
General Obligation Bonds Series 1993	185,500	118,454	269,656	213,110
General Obligation Bonds Series 1994	—	50,500	—	—
Capital projects funds:				
Sewer Construction	393,400	—	303,700	—
Enterprise funds:				
St. James Youth Center	<u>118,454</u>	<u>212,571</u>	<u>213,110</u>	<u>331,709</u>
Total	<u>\$1,846,425</u>	<u>\$1,846,425</u>	<u>\$2,177,129</u>	<u>\$2,177,129</u>

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

20. DUE FROM/TO OTHER FUNDS

For the years ended December 31, 1995 and 1994, the individual due from/to other funds balances per fund are as follows:

	1995		1994	
	Due from Other Funds	Due to Other Funds	Due from Other Funds	Due to Other Funds
General Fund	\$ —	\$ 3,298	\$ 1,933	\$ —
Special Revenue Funds:				
Road Lighting District #2	—	2,311	—	—
Road Lighting District #4	2,311	—	—	—
Solid Waste Disposal	87,224	—	63,229	—
Criminal Court	3,298	—	36	1,946
Ferry	—	—	—	23
Capital Projects Funds:				
Parishwide Road Improvement	—	11,196	—	—
Community Development Block Grant Road Improvement	11,196	—	—	—
	<u>104,029</u>	<u>16,805</u>	<u>65,198</u>	<u>1,969</u>
Add: St. James Parish Gas & Water Distribution System (different year end - 6-30-95 & 94)	—	95,609	—	114,267
St. James Parish Clerk of Court (different year end - 6-30-95 & 94)	—	5,000	—	3,362
Balance per financial statement	<u>\$104,029</u>	<u>\$117,414</u>	<u>\$65,198</u>	<u>\$119,598</u>

21. 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 two years ended June 30, 1995 and 1994. The St. James Youth Center is reported for the two years ended December 31, 1995 and 1994. In accordance with GASB Codification Section 2500, segment information for the enterprise funds follows:

<u>For the Applicable Year Ended in 1995</u>	<u>St. James Parish Gas & Water Distribution System</u>	<u>St. James Youth Center</u>
Operating revenues, exclusive of ad valorem taxes	\$ 2,529,030	\$2,148,550
Ad valorem taxes	—	199,683
Operating expenses, exclusive of depreciation	1,958,305	1,893,498
Depreciation and amortization	<u>309,624</u>	<u>275,863</u>
Operating income	261,101	178,872
Nonoperating (expenses) revenues	<u>(77,944)</u>	<u>84,312</u>
Income before operating transfers	183,157	263,184
Operating transfers (out)	—	<u>(50,000)</u>
Net income	<u>\$ 183,157</u>	<u>\$ 213,184</u>

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

21. SEGMENT INFORMATION FOR ENTERPRISE FUNDS (Continued)

<u>For the Applicable Year Ended in 1995 (continued):</u>	<u>St. James Parish Gas & Water Distribution System</u>	<u>St. James Youth Center</u>
Total assets	<u>\$10,606,260</u>	<u>\$8,100,861</u>
Total equity	<u>\$ 7,122,903</u>	<u>\$7,167,736</u>
Outstanding revenue bonds or certificates of indebtedness	<u>\$ 2,586,585</u>	<u>\$ 540,000</u>
Net working capital	<u>\$ 5,361</u>	<u>\$ 684,197</u>
Capital asset additions	<u>\$ 905,856</u>	<u>\$ 20,404</u>
Capital asset deletions	<u>\$ 4,928</u>	<u>\$ —</u>
<u>For the Applicable Year Ended in 1994</u>	<u>St. James Parish Gas & Water Distribution System</u>	<u>St. James Youth Center</u>
Operating revenues, exclusive of ad valorem taxes	\$ 2,639,176	\$1,740,817
Ad valorem taxes	—	157,443
Operating expenses, exclusive of depreciation	2,123,707	1,756,348
Depreciation and amortization	<u>303,020</u>	<u>274,157</u>
Operating income (loss)	212,449	(132,245)
Nonoperating (expenses) revenues	<u>(187,178)</u>	<u>68,131</u>
Net income (loss)	<u>\$ 25,271</u>	<u>\$ (64,114)</u>
Total assets	<u>\$10,057,713</u>	<u>\$8,099,003</u>
Total equity	<u>\$ 6,790,098</u>	<u>\$6,954,552</u>
Outstanding revenue bonds or certificates of indebtedness	<u>\$ 2,743,309</u>	<u>\$ 600,000</u>
Net working capital	<u>\$ 351,255</u>	<u>\$ 262,283</u>
Capital asset additions	<u>\$ 433,933</u>	<u>\$ 3,814</u>
Capital asset deletions	<u>\$ 97,801</u>	<u>\$ —</u>

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

22. CONTRIBUTED CAPITAL

Contributed capital of the St. James Parish Gas and Water Distribution System Enterprise Fund totaling \$4,432,977 and \$4,283,329 at June 30, 1995 and 1994, respectively, 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 1994 and 1995:

Balance, July 1, 1993	\$4,176,587
Contributions from contractors and customers:	
1994	106,742
1995	149,648
Balance, June 30, 1995	<u>\$4,432,977</u>

Contributed capital of the St. James Parish Youth Center totaling \$7,922,888 at December 31, 1995 and 1994, 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.

23. LITIGATION AND CLAIMS

The St. James Parish Council is a defendant in various lawsuits. In the opinion of legal counsel, all claims are insured and will not involve a substantial liability to the Council.

24. FEDERALLY ASSISTED PROGRAMS

The council participates in a number of federally assisted programs. These programs are audited in accordance with the Single Audit Act of 1984. 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.

25. FOOD STAMP PROGRAM

The food stamp program is operated by the Parish Council under an agreement with the Louisiana Department of Social Services. Under this program, the council is responsible for the issuance of food stamps to eligible participants in the parish. The value of food stamps on hand, received and issued is not recorded in the accompanying statements. Activity for the years ended December 31, 1995 and 1994, follows:

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

25. FOOD STAMP PROGRAM (Continued)

Balance at January 1, 1994	\$1,069,473
Add: Food Stamps Received	3,492,000
Less: Food Stamps Issued	<u>(3,614,729)</u>
Balance at December 31, 1994	946,744
Add: Food Stamps Received	3,372,000
Less: Food Stamps Issued	<u>(3,385,976)</u>
Balance at December 31, 1995	<u>\$ 932,768</u>

26. AMORTIZATION COSTS

The amortization cost included in general and administrative expenses for the St. James Parish Gas and Water Distribution System Enterprise Fund is related to the issuance cost of revenue bonds and amounted to \$4,301 and \$4,597 for the years ended June 30, 1995, and June 30, 1994, respectively.

27. 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 catastrophe losses. That reserve was \$391,896 and \$232,719 at December 31, 1995 and 1994, respectively, and is reported as a designation of the Group Hospitalization Claims Clearing Fund balance. The claims liability of \$390,000 and \$370,000 reported in the Fund at December 31, 1995 and 1994, respectively, 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 1995 and 1994 were:

	Beginning-of-Year Liability	Current-Year Claims and Changes in Estimates	Claim Payments	Balance at Year-End
1994	\$212,000	\$904,006	\$746,006	\$370,000
1995	\$370,000	\$987,244	\$967,244	\$390,000

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

27. RISK MANAGEMENT (Continued)

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.

28. RECLASSIFICATION AND CHANGES IN PRESENTATION

Certain reclassifications and changes in presentation have been made to enhance the comparability of the 1994 results.

29. RESTATEMENT OF PREVIOUSLY ISSUED FINANCIAL STATEMENTS

The financial statements for St. James Parish Council (primary government) for the year ended December 31, 1994 have been restated to include the Deferred Compensation Agency Fund. This fund was inadvertently excluded in prior years. The balance as of December 31, 1994 for the assets in the Deferred Compensation Agency Fund amounted to \$1,024,355.

The financial statements for the St. James Parish Gas and Water Distribution System for the year ended June 30, 1994, have been restated. Generally accepted accounting principles require that receivables for unbilled services be recorded, if material. Accordingly, the System has restated the financial statements for the year ended June 30, 1994, to include unbilled receivables. Unreserved retained earnings have been increased by \$92,552 for July 1, 1993, and net income for the year ended June 30, 1994, has been increased by \$7,645.

The financial statements for the St. James Parish Hospital for the year ended March 31, 1994, are restated and include the accounts of Abrigo Health Management, Inc. The original presentation reflected a note receivable from Abrigo but should have included all the accounts of Abrigo as St. James Parish Hospital had effective control over Abrigo Health Management, Inc. The following summarizes the effects of this restatement.

Total assets as originally presented	\$11,896,797
Removal of note receivable	(1,493,258)
Inclusion of assets of Abrigo Health Management	<u>760,378</u>
Total assets as restated	<u>\$11,163,917</u>

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

29. RESTATEMENT OF PREVIOUSLY ISSUED FINANCIAL STATEMENTS (Continued)

Net income as originally presented	<u>\$ 2,283,375</u>
Inclusion of operations of Abrigo Health Management	
Loss on Psychiatric Hospital operations	(899,331)
Reduction of interest income	(16,892)
Elimination of salary reductions	(10,645)
Reduction of other operating revenues	<u>(3,016)</u>
	<u>(929,884)</u>
Net income as restated	<u>\$ 1,353,491</u>
Fund Balance as originally presented	\$11,367,520
Reduction of net income as originally presented	<u>(929,884)</u>
Fund Balance as restated	<u>\$10,437,636</u>

COMBINING, INDIVIDUAL FUND AND ACCOUNT
GROUP STATEMENTS AND SCHEDULES

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.

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.

FERRY FUND

The Ferry Fund accounts for the operations and maintenance of the Lucher-Vacherie ferry. Financing is provided by fares, voluntary payments in lieu of taxes and transfers from other funds.

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.

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.

ROAD LIGHTING DISTRICT MAINTENANCE FUNDS

The Road Lighting Districts No. 1-A, No. 2 and No. 4 Maintenance Funds account 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.

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.

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.

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.

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.

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.

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.

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.

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 - LOCAL SUPPORT FUND

The Area Agency on Aging - Local Support Fund is used to pay for any expenses not covered by any other elderly program.

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.

HEAD START PROGRAM FUND

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

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.

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.

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.

LOCAL INITIATIVE FUND

The Local Initiative Fund originates through contributions by individuals and businesses. The funds are used, mostly, to purchase food and/or gift baskets for low income residents and their families of the parish on special occasions such as Christmas, Thanksgiving, and Easter.

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.

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.

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.

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.

COMMUNITY SERVICES BLOCK GRANT - HOMELESS PREVENTION FUND

The Community Services Block Grant - Homeless Prevention Fund accounts for the expenditures used to pay mortgage and rental notes for families whose head of household has recently lost employment and cannot meet all payments. Funding is provided by the United States Department of Health and Human Services and is passed through the Louisiana Department of Labor.

St. James Parish Council
 Convent, Louisiana
 Special Revenue Funds
 Combining Balance Sheet
 December 31, 1995

	Maintenance Funds							
	Road and Bridge	Courthouse Jail and Public Buildings	Parishwide Drainage	Fire Protection District No. 2	St. James Transit System	Ferry	Parish Library	Criminal Court
Assets								
Cash and cash equivalents	\$583,975	\$101,387	\$89,273	\$160,766	(\$296)	\$ -	\$605,034	\$2,752
Investments	-	-	-	-	-	-	-	-
Receivables	918,669	887,413	350,876	113,122	105,838	-	617,934	11,810
Due from other funds	-	-	-	-	-	-	-	3,298
Interfund loans receivable	194,300	-	120,000	50,000	-	-	62,500	-
Prepaid items	-	-	-	-	28,649	-	-	-
Total assets	<u>\$1,696,944</u>	<u>\$988,800</u>	<u>\$560,149</u>	<u>\$323,888</u>	<u>\$134,191</u>	<u>\$ -</u>	<u>\$1,285,468</u>	<u>\$17,860</u>
Liabilities and fund balance								
Liabilities:								
Accounts payable	\$51,311	\$43,278	\$17,611	\$5,035	\$5,063	\$ -	\$35,869	\$9,052
Payroll deductions and withholdings payable	14,684	16,034	9,285	3,775	5,598	-	10,258	3,977
Deferred revenues	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Interfund loans payable	-	39,000	-	-	65,200	-	-	-
Total liabilities	65,995	98,312	26,896	8,810	75,861	-	46,127	13,029
Fund balance								
Unreserved--undesignated	1,630,949	890,488	533,253	315,078	58,330	-	1,239,341	4,831
Total liabilities and fund balance	<u>\$1,696,944</u>	<u>\$988,800</u>	<u>\$560,149</u>	<u>\$323,888</u>	<u>\$134,191</u>	<u>\$ -</u>	<u>\$1,285,468</u>	<u>\$17,860</u>

St. James Parish Council
 Convent, Louisiana
 Special Revenue Funds
 Combining Balance Sheet
 December 31, 1995

	Sales Tax Funds													
	Road Lighting District Maintenance Funds				Solid Waste Disposal			Parks and Recreation		Elderly & Emergency Medical Services	Enhanced 911 System Maintenance		Public Safety	
	No. 1-A	No. 2	No. 4	No. 4	No. 4	No. 4	No. 4	No. 4	No. 4	No. 4	No. 4	No. 4	No. 4	No. 4
Assets														
Cash and cash equivalents	\$140,613	\$54,912	\$12,370	\$296,049	\$208,164	\$6,502	\$103,382	\$535,442						
Investments	-	-	-	-	-	-	-	389,598						
Receivables	85,784	29,639	27,064	172,317	172,875	133,008	200,731	705,712						
Due from other funds	-	-	2,311	87,224	-	-	-	-						
Interfund loans receivable	369,000	100,000	-	100,000	-	-	-	-						
Prepaid items	-	-	-	-	-	-	-	-						
Total assets	<u>\$595,397</u>	<u>\$184,551</u>	<u>\$41,745</u>	<u>\$655,590</u>	<u>\$381,039</u>	<u>\$139,510</u>	<u>\$304,113</u>	<u>\$1,630,752</u>						
Liabilities and fund balance														
Liabilities:														
Accounts payable	\$2,933	\$3,838	\$6,627	\$110,570	\$23,268	\$14,649	\$17,710	\$45,139						
Payroll deductions and withholdings payable	-	-	-	2,682	9,694	10,985	4,590	-						
Deferred revenues	-	-	-	-	-	-	-	-						
Due to other funds	-	2,311	-	-	-	-	-	-						
Interfund loans payable	-	-	25,000	-	-	101,700	-	-						
Total liabilities	2,933	6,149	31,627	113,252	32,962	127,334	22,300	45,139						
Fund balance														
Unreserved - undesignated	592,464	178,402	10,118	542,338	348,077	12,176	281,813	1,585,613						
Total liabilities and fund balance	<u>\$595,397</u>	<u>\$184,551</u>	<u>\$41,745</u>	<u>\$655,590</u>	<u>\$381,039</u>	<u>\$139,510</u>	<u>\$304,113</u>	<u>\$1,630,752</u>						

St. James Parish Council
 Convent, Louisiana
 Special Revenue Funds
 Combining Balance Sheet
 December 31, 1995

	Title III				Area Agency On Aging			
	C-2 Home Delivered Meals	C-1 Congregate Meals	B Social Services	Senior Center Funds	Helping Hands	Local Support	Discretionary	Cash In Lieu Of Commodities
Assets								
Cash and cash equivalents	\$3,328	\$3,185	\$2,285	\$1,545	\$735	\$1,110	\$1,874	\$3,346
Investments	-	-	-	-	-	-	-	-
Receivables	2,840	1,578	-	-	-	-	-	6,068
Due from other funds	-	-	-	-	-	-	-	-
Interfund loans receivable	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
Total assets	<u>\$6,168</u>	<u>\$4,763</u>	<u>\$2,285</u>	<u>\$1,545</u>	<u>\$735</u>	<u>\$1,110</u>	<u>\$1,874</u>	<u>\$9,414</u>
Liabilities and fund balance								
Liabilities:								
Accounts payable	\$6,168	\$4,763	\$500	\$579	\$14	\$-	\$387	\$1,913
Payroll deductions and withholdings payable	-	-	-	-	-	-	-	-
Deferred revenues	-	-	1,785	966	-	-	1,487	7,501
Due to other funds	-	-	-	-	-	-	-	-
Interfund loans payable	-	-	-	-	-	-	-	-
Total liabilities	6,168	4,763	2,285	1,545	14	-	1,874	9,414
Fund balance								
Unreserved - undesignated	-	-	-	-	721	1,110	-	-
Total liabilities and fund balance	<u>\$6,168</u>	<u>\$4,763</u>	<u>\$2,285</u>	<u>\$1,545</u>	<u>\$735</u>	<u>\$1,110</u>	<u>\$1,874</u>	<u>\$9,414</u>

St. James Parish Council
 Convent, Louisiana
 Special Revenue Funds
 Combining Balance Sheet
 December 31, 1995

	Head Start	Weatherization	Energy Assistance	Senior Citizens Activities	Housing Development	Head Start Activity	Community Services Block Grant
Assets							
Cash and cash equivalents	\$6,660	\$1,148	\$ -	\$12,190	\$17	\$4,411	\$3,226
Investments	-	-	-	-	-	-	-
Receivables	19,203	1,364	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Interfund loans receivable	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Total assets	<u>\$25,863</u>	<u>\$2,512</u>	<u>\$ -</u>	<u>\$12,190</u>	<u>\$17</u>	<u>\$4,411</u>	<u>\$3,226</u>
Liabilities and fund balance							
Liabilities:							
Accounts payable	\$13,458	\$1,427	\$ -	\$1,000	\$ -	\$185	\$2,599
Payroll deductions and withholdings payable	4,724	-	-	-	-	-	-
Deferred revenues	7,681	1,085	-	-	-	-	627
Due to other funds	-	-	-	-	-	-	-
Interfund loans payable	-	-	-	-	-	-	-
Total liabilities	<u>25,863</u>	<u>2,512</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>185</u>	<u>3,226</u>
Fund balance							
Unreserved - undesignated	-	-	-	11,190	17	4,226	-
Total liabilities and fund balance	<u>\$25,863</u>	<u>\$2,512</u>	<u>\$ -</u>	<u>\$12,190</u>	<u>\$17</u>	<u>\$4,411</u>	<u>\$3,226</u>

St. James Parish Council
 Convent, Louisiana
 Special Revenue Funds
 Combining Balance Sheet
 December 31, 1995

	Commodities Distribution	Emergency Food and Shelter	Gramercy Recreation District	Community Services Block Grant Homeless Prevention	Totals
Assets					
Cash and cash equivalents	\$9,320	\$13,010	\$6,852	\$1	\$2,974,568
Investments	-	-	-	-	389,598
Receivables	-	-	88,759	1,128	4,653,732
Due from other funds	-	-	-	-	92,833
Interfund loans receivable	-	-	-	-	995,800
Prepaid items	-	-	-	-	28,649
Total assets	<u>\$9,320</u>	<u>\$13,010</u>	<u>\$95,611</u>	<u>\$1,129</u>	<u>\$9,135,180</u>
Liabilities and fund balance					
Liabilities:					
Accounts payable	\$79	\$13,010	\$4,957	\$1,128	\$444,120
Payroll deductions and withholdings payable	-	-	(2)	-	96,284
Deferred revenues	-	-	-	1	21,133
Due to other funds	-	-	-	-	2,311
Interfund loans payable	-	-	-	-	230,900
Total liabilities	<u>79</u>	<u>13,010</u>	<u>4,955</u>	<u>1,129</u>	<u>794,748</u>
Fund balance					
Unreserved - undesignated	9,241	-	90,656	-	8,340,432
Total liabilities and fund balance	<u>\$9,320</u>	<u>\$13,010</u>	<u>\$95,611</u>	<u>\$1,129</u>	<u>\$9,135,180</u>

St. James Parish Council
 Convent, Louisiana
 Special Revenue Funds
 Combining Balance Sheet
 December 31, 1994

	Maintenance Funds							
	Road and Bridge	Courthouse Jail and Public Buildings	Parishwide Drainage	Fire Protection District No. 2	St. James Transit System	Ferry	Parish Library	Criminal Court
Assets								
Cash and cash equivalents	\$215,794	\$5,411	\$107,464	\$113,267	\$16,730	\$94,375	\$440,339	\$6,685
Receivables	859,590	804,064	357,434	98,307	57,756	65	570,731	16,108
Due from other funds	-	-	-	-	-	-	-	36
Interfund loans receivable	238,800	41,800	120,000	100,000	10,700	-	72,500	-
Total assets	<u>\$1,314,184</u>	<u>\$851,275</u>	<u>\$584,898</u>	<u>\$311,574</u>	<u>\$85,186</u>	<u>\$94,440</u>	<u>\$1,083,570</u>	<u>\$22,829</u>
Liabilities and fund balance								
Liabilities:								
Accounts payable	\$36,744	\$54,230	\$25,503	\$3,885	\$8,985	\$4,146	\$27,184	\$12,462
Payroll deductions and withholdings payable	13,492	13,489	11,975	3,176	5,278	12,892	8,857	3,590
Deferred revenues	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	23	-	1,946
Interfund loans payable	-	39,000	-	-	36,500	182,200	-	-
Total liabilities	<u>50,236</u>	<u>106,719</u>	<u>37,478</u>	<u>7,061</u>	<u>50,763</u>	<u>199,261</u>	<u>36,041</u>	<u>17,998</u>
Fund balance								
Unreserved - undesignated	1,263,948	744,556	547,420	304,513	34,423	(104,821)	1,047,529	4,831
Total liabilities and fund balance	<u>\$1,314,184</u>	<u>\$851,275</u>	<u>\$584,898</u>	<u>\$311,574</u>	<u>\$85,186</u>	<u>\$94,440</u>	<u>\$1,083,570</u>	<u>\$22,829</u>

Schedule 2 (continued)

St. James Parish Council
 Convent, Louisiana
 Special Revenue Funds
 Combining Balance Sheet
 December 31, 1994

	Sales Tax Funds				Elderly & Emergency Medical Services	Enhanced 911 System Maintenance	Public Safety
	Road Lighting District Maintenance Funds	Solid Waste Disposal	Parks and Recreation				
	No. 1-A	No. 2	No. 4				
Assets							
Cash and cash equivalents	\$147,955	\$25,189	\$22,305	\$116,696	\$5,684	\$70,101	\$652,634
Receivables	61,806	43,800	32,217	166,340	139,100	180,735	631,437
Due from other funds	-	-	-	63,229	-	-	-
Interfund loans receivable	369,000	100,000	-	100,000	-	-	-
Total assets	<u>\$578,761</u>	<u>\$168,989</u>	<u>\$54,522</u>	<u>\$446,265</u>	<u>\$144,784</u>	<u>\$250,836</u>	<u>\$1,284,071</u>
Liabilities and fund balance							
Liabilities:							
Accounts payable	\$2,034	\$3,810	\$1,571	\$95,290	\$93,608	\$18,326	\$55,579
Payroll deductions and withholdings payable	-	-	-	3,794	10,544	4,736	-
Deferred revenues	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Interfund loans payable	-	-	25,000	-	143,500	-	-
Total liabilities	2,034	3,810	26,571	99,084	247,652	23,062	55,579
Fund balance							
Unreserved - undesignated	576,727	165,179	27,951	347,181	(102,868)	227,774	1,228,492
Total liabilities and fund balance	<u>\$578,761</u>	<u>\$168,989</u>	<u>\$54,522</u>	<u>\$446,265</u>	<u>\$144,784</u>	<u>\$250,836</u>	<u>\$1,284,071</u>

Schedule 2 (continued)

St. James Parish Council
 Convent, Louisiana
 Special Revenue Funds
 Combining Balance Sheet
 December 31, 1994

	Title III				Area Agency On Aging			
	C-2 Home Delivered Meals	C-1 Congregate Meals	B Social Services	Senior Center Funds	Helping Hands	Local Support	Discretionary	Cash In Lieu Of Commodities
Assets								
Cash and cash equivalents	\$3,447	\$3,101	\$1,755	\$536	\$2,549	\$141	\$1,991	\$3,007
Receivables	1,209	576	-	-	-	-	-	10,923
Due from other funds	-	-	-	-	-	-	-	-
Interfund loans receivable	-	-	-	-	-	1,110	-	-
Total assets	<u>\$4,656</u>	<u>\$3,677</u>	<u>\$1,755</u>	<u>\$536</u>	<u>\$2,549</u>	<u>\$1,251</u>	<u>\$1,991</u>	<u>\$13,930</u>
Liabilities and fund balance								
Liabilities:								
Accounts payable	\$4,656	\$3,677	\$-	\$536	\$-	\$-	\$1,205	\$6,714
Payroll deductions and withholdings payable	-	-	-	-	-	-	-	-
Deferred revenues	-	-	1,755	-	-	-	786	7,216
Due to other funds	-	-	-	-	-	-	-	-
Interfund loans payable	-	-	-	-	-	-	-	-
Total liabilities	<u>4,656</u>	<u>3,677</u>	<u>1,755</u>	<u>536</u>	<u>-</u>	<u>-</u>	<u>1,991</u>	<u>13,930</u>
Fund balance								
Unreserved - undesignated	-	-	-	-	2,549	1,251	-	-
Total liabilities and fund balance	<u>\$4,656</u>	<u>\$3,677</u>	<u>\$1,755</u>	<u>\$536</u>	<u>\$2,549</u>	<u>\$1,251</u>	<u>\$1,991</u>	<u>\$13,930</u>

Schedule 2 (continued)

St. James Parish Council
 Convent, Louisiana
 Special Revenue Funds
 Combining Balance Sheet
 December 31, 1994

	Head Start	Weatherization	Energy Assistance	Senior Citizens Activities	Housing Development	Head Start Activity	Local Initiative	Community Services Block Grant
Assets								
Cash and cash equivalents	\$6,028	\$1,490	\$377	\$20,088	\$3,664	\$2,995	\$ -	\$2,689
Receivables	32,931	1,941	183	-	-	-	-	641
Due from other funds	-	-	-	-	-	-	-	-
Interfund loans receivable	-	-	-	-	-	-	-	-
Total assets	<u>\$38,959</u>	<u>\$3,431</u>	<u>\$560</u>	<u>\$20,088</u>	<u>\$3,664</u>	<u>\$2,995</u>	<u>\$ -</u>	<u>\$3,330</u>
Liabilities and fund balance								
Liabilities:								
Accounts payable	\$28,216	\$1,378	\$ -	\$ -	\$280	\$ -	\$ -	\$3,330
Payroll deductions and withholdings payable	4,697	-	-	-	-	-	-	-
Deferred revenues	6,046	1,503	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Interfund loans payable	-	550	560	-	-	-	-	-
Total liabilities	<u>38,959</u>	<u>3,431</u>	<u>560</u>	<u>-</u>	<u>280</u>	<u>-</u>	<u>-</u>	<u>3,330</u>
Fund balance								
Unreserved - undesignated	-	-	-	20,088	3,384	2,995	-	-
Total liabilities and fund balance	<u>\$38,959</u>	<u>\$3,431</u>	<u>\$560</u>	<u>\$20,088</u>	<u>\$3,664</u>	<u>\$2,995</u>	<u>\$ -</u>	<u>\$3,330</u>

Schedule 2 (continued)

St. James Parish Council
 Convent, Louisiana
 Special Revenue Funds
 Combining Balance Sheet
 December 31, 1994

	Commodities Distribution	Emergency Food and Shelter	Gramercy Recreation District	Community Services Block Grant Homeless Prevention	Totals
Assets					
Cash and cash equivalents	\$6,388	\$3,609	\$26,549	\$13	\$2,226,311
Receivables	90	-	109,937	-	4,361,252
Due from other funds	-	-	-	-	63,265
Interfund loans receivable	-	-	-	-	1,203,910
Total assets	<u>\$6,478</u>	<u>\$3,609</u>	<u>\$136,486</u>	<u>\$13</u>	<u>\$7,854,738</u>
Liabilities and fund balance					
Liabilities:					
Accounts payable	\$26	\$3,340	\$13,398	\$-	\$535,509
Payroll deductions and withholdings payable	-	-	-	-	104,591
Deferred revenues	-	269	-	13	17,588
Due to other funds	-	-	-	-	1,969
Interfund loans payable	-	-	-	-	427,310
Total liabilities	26	3,609	13,398	13	1,086,967
Fund balance					
Unreserved - undesignated	6,452	-	123,088	-	6,767,771
Total liabilities and fund balance	<u>\$6,478</u>	<u>\$3,609</u>	<u>\$136,486</u>	<u>\$13</u>	<u>\$7,854,738</u>

Schedule 2 (concluded)

St. James Parish Council
 Convent, Louisiana
 Special Revenue Funds
 Combining Statement of Revenues, Expenditures
 and Changes in Fund Balances - Actual
 For the year ended December 31, 1995

	Maintenance Funds							Criminal Court	
	Road and Bridge	Courthouse	Jail and Public Buildings	Parishwide Drainage	Fire Protection District No. 2	St. James Transit System	Ferry		Parish Library
Revenues:									
Taxes:									
Ad valorem	\$998,434	\$998,386	\$391,386	\$129,915	\$ -	\$ -	\$ -	\$698,904	\$ -
Voluntary payments in lieu of taxes	-	-	-	-	-	-	-	-	-
Sales and use	-	-	-	-	-	-	-	-	-
Intergovernmental:									
Federal	3,945	-	18,375	-	-	158,296	10,700	-	-
State	302,952	5,145	119,020	-	-	61,388	-	10,035	4,656
Local	-	-	-	-	-	-	-	-	12,140
Fines and forfeits	-	-	-	-	-	-	-	-	151,606
Charges for services	-	-	-	-	-	3,689	101,068	-	-
Interest	30,834	13,900	7,492	5,605	-	495	5,275	30,397	218
In-kind contributions	-	-	-	-	-	-	-	-	-
Other revenues:									
Commissions	-	1,224	-	-	-	-	-	-	-
Rents and royalties	-	-	-	-	-	-	-	-	-
Sales	2,300	-	-	-	-	-	245,550	1,742	-
Telephone service charge	-	-	-	-	-	-	-	-	-
Miscellaneous	1,349	90	10	-	-	20	19,026	6,059	-
Total revenues	<u>1,339,814</u>	<u>1,018,745</u>	<u>536,283</u>	<u>135,520</u>	<u>223,888</u>	<u>381,619</u>	<u>747,137</u>	<u>168,620</u>	

St. James Parish Council
 Convent, Louisiana
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 and Changes in Fund Balances - Actual
 For the year ended December 31, 1995

	Maintenance Funds							
	Road and Bridge	Courthouse Jail and Public Buildings	Parishwide Drainage	Fire Protection District No. 2	St. James Transit System	Ferry	Parish Library	Criminal Court
Expenditures:								
Current:								
General government:								
Financial administration	33,173	32,828	12,739	4,410	-	-	23,029	-
Judicial	-	-	-	-	-	-	-	277,374
Other-unclassified	-	834,303	-	-	-	-	-	-
Public safety	-	-	537,711	100,545	-	-	-	-
Highways and streets	680,313	-	-	-	-	-	-	-
Sanitation	-	-	-	-	368,151	256,095	-	-
Public transportation	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Public housing	-	-	-	-	-	-	423,098	-
Culture and recreation	-	-	-	-	-	-	-	-
Economic development and assistance	-	-	-	-	-	-	-	-
Capital outlay	47,470	5,682	-	-	55,830	-	109,198	2,990
In-kind expenses	-	-	-	-	-	-	-	-
Total expenditures	<u>760,956</u>	<u>872,813</u>	<u>550,450</u>	<u>104,955</u>	<u>423,981</u>	<u>256,095</u>	<u>555,325</u>	<u>280,364</u>
Excess (deficiency) of revenues over (under) expenditures	578,858	145,932	(14,167)	30,565	(200,093)	125,524	191,812	(111,744)
Other financing sources (uses):								
Operating transfers in	-	-	-	-	224,000	61,000	-	111,744
Operating transfers out	(211,857)	-	-	(20,000)	-	-	-	-
Total other financing sources (uses)	<u>(211,857)</u>	<u>-</u>	<u>-</u>	<u>(20,000)</u>	<u>224,000</u>	<u>61,000</u>	<u>-</u>	<u>111,744</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	367,001	145,932	(14,167)	10,565	23,907	186,524	191,812	-
Fund balance, beginning of year	1,263,948	744,556	547,420	304,513	34,423	(104,821)	1,047,529	4,831
Residual equity transfer	-	-	-	-	-	(81,703)	-	-
Fund balance, end of year	<u>\$1,630,949</u>	<u>\$890,488</u>	<u>\$533,253</u>	<u>\$315,078</u>	<u>\$58,330</u>	<u>\$-</u>	<u>\$1,239,341</u>	<u>\$4,831</u>

St. James Parish Council
Convent, Louisiana

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Combining Statement of Revenues, Expenditures
and Changes in Fund Balances - Actual
For the year ended December 31, 1995

	Sales Tax Funds									
	Road Lighting District Maintenance Funds				Elderly & Emergency Medical Services					
	No. 1-A	No. 2	No. 4	No. 4	Solid Waste Disposal	Parks and Recreation	Enhanced 911 System Maintenance	Public Safety	Enhanced 911 System Maintenance	Public Safety
Revenues:										
Taxes:										
Ad valorem	\$93,723	\$41,418	\$30,136	\$	\$	\$42,704	\$	\$	\$199,687	\$798,747
Voluntary payments in lieu of taxes	-	-	15,000	-	-	-	-	-	-	-
Sales and use	-	-	-	760,632	760,632	760,632	760,632	-	-	-
Intergovernmental:										
Federal	-	-	-	-	-	77,182	-	-	-	-
State	603	-	3,214	-	-	-	382	-	-	-
Local	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	337,169	-	-	-	-	-	-
Interest	6,794	1,451	703	6,014	6,809	6,809	1,345	5,659	44,352	-
In-kind contributions	-	-	-	-	-	-	-	-	-	-
Other revenues:										
Commissions	-	-	-	-	-	611	-	-	-	-
Rents and royalties	-	-	-	-	-	13,362	-	7,200	-	-
Sales	-	-	-	-	-	-	-	-	-	-
Telephone service charge	-	-	-	-	-	-	-	65,454	-	-
Miscellaneous	-	-	-	-	-	175	5,398	3,750	-	5,291
Total revenues	101,120	42,869	49,053	1,103,815	901,475	281,750	848,390	848,390	848,390	848,390

St. James Parish Council
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 For the year ended December 31, 1995

	Road Lighting District Maintenance Funds				Sales Tax Funds				Public Safety
	No. 1-A	No. 2	No. 4	No. 4	Solid Waste Disposal	Parks and Recreation	Elderly & Emergency Medical Services	Enhanced 911 System Maintenance	
Expenditures:									
Current:									
General government:									
Financial administration	2,933	1,481	978		40,865	27,521	27,521	6,370	50,833
Judicial	-	-	-	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-	-	177,512	321,224
Public safety	82,450	28,165	65,908						
Highways and streets	-	-	-	-	867,793	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	742,828	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Public housing	-	-	-	-	-	564,421	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Economic development and assistance	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	286,585	6,664	43,829	139,212
In-kind expenses	-	-	-	-	-	-	-	-	-
Total expenditures	<u>85,383</u>	<u>29,646</u>	<u>66,886</u>		<u>908,658</u>	<u>878,527</u>	<u>777,013</u>	<u>227,711</u>	<u>511,269</u>
Excess (deficiency) of revenues over (under) expenditures	15,737	13,223	(17,833)		195,157	22,948	(9,256)	54,039	337,121
Other financing sources (uses):									
Operating transfers in	-	-	-	-	-	78,100	124,300	-	20,000
Operating transfers out	-	-	-	-	-	(48,100)	-	-	-
Total other financing sources (uses)	-	-	-	-	-	30,000	124,300	-	20,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	15,737	13,223	(17,833)		195,157	52,948	115,044	54,039	357,121
Fund balance, beginning of year	576,727	165,179	27,951		347,181	295,129	(102,868)	227,774	1,228,492
Residual equity transfer	-	-	-	-	-	-	-	-	-
Fund balance, end of year	<u>\$592,464</u>	<u>\$178,402</u>	<u>\$10,118</u>		<u>\$542,338</u>	<u>\$348,077</u>	<u>\$12,176</u>	<u>\$281,813</u>	<u>\$1,585,613</u>

St. James Parish Council
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 For the year ended December 31, 1995

	Title III					Area Agency On Aging			
	C-2 Home Delivered Meals	C-1 Congregate Meals	B Social Services	Senior Center Funds	Helping Hands	Local Support	Discretionary	In Lieu Of Commodities	Cash
Revenues:									
Taxes:									
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Voluntary payments in lieu of taxes	-	-	-	-	-	-	-	-	-
Sales and use	-	-	-	-	-	-	-	-	-
Intergovernmental:									
Federal	31,988	30,488	40,183	-	-	-	-	41,933	-
State	-	-	4,500	17,564	2,481	-	11,078	-	-
Local	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
In-kind contributions	-	-	-	-	-	-	-	-	-
Other revenues:									
Commissions	-	-	-	-	-	-	-	-	-
Rents and royalties	-	-	-	-	-	-	-	-	-
Sales	8,232	8,276	-	-	-	-	-	-	-
Telephone service charge	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total revenues	<u>40,220</u>	<u>38,764</u>	<u>44,683</u>	<u>17,564</u>	<u>2,481</u>	<u>-</u>	<u>11,078</u>	<u>41,933</u>	<u>-</u>

St. James Parish Council
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 Combining Statement of Revenues, Expenditures
 and Changes in Fund Balances - Actual
 For the year ended December 31, 1995

	Title III				Area Agency On Aging			
	C-2 Home Delivered Meals	C-1 Congregate Meals	B Social Services	Senior Center Funds	Helping Hands	Local Support	Discretionary	Cash In Lieu Of Commodities
Expenditures:								
Current:								
General government:								
Financial administration	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Health and welfare	40,220	38,764	44,683	17,564	4,309	141	11,078	41,933
Public housing	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-
and assistance	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
In-kind expenses	-	-	-	-	-	-	-	-
Total expenditures	<u>40,220</u>	<u>38,764</u>	<u>44,683</u>	<u>17,564</u>	<u>4,309</u>	<u>141</u>	<u>11,078</u>	<u>41,933</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	(1,828)	(141)	-	-
Other financing sources (uses):								
Operating transfers in	-	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	-	-	(1,828)	(141)	-	-
Fund balance, beginning of year	-	-	-	-	2,549	1,251	-	-
Residual equity transfer	-	-	-	-	-	-	-	-
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 721</u>	<u>\$ 1,110</u>	<u>\$ -</u>	<u>\$ -</u>

St. James Parish Council
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 Special Revenue Funds

Combining Statement of Revenues, Expenditures
 and Changes in Fund Balances - Actual
 For the year ended December 31, 1995

	Head Start Program	Weatherization	Energy Assistance	Senior Citizens Activities	Housing Development	Head Start Activity	Community Services Block Grant
Revenues:							
Taxes:							
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Voluntary payments in lieu of taxes	-	-	-	-	-	-	-
Sales and use	-	-	-	-	-	-	-
Intergovernmental:							
Federal	811,602	8,404	56,190	-	280	-	67,285
State	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Interest	389	-	-	449	-	-	-
In-kind contributions	226,510	-	-	-	-	-	-
Other revenues:							
Commissions	-	-	-	-	-	-	-
Rents and royalties	-	-	-	-	-	-	-
Sales	-	-	-	3,561	-	11,732	-
Telephone service charge	-	-	-	-	-	-	-
Miscellaneous	-	-	-	511	-	-	-
Total revenues	<u>1,038,501</u>	<u>8,404</u>	<u>56,190</u>	<u>4,521</u>	<u>280</u>	<u>11,732</u>	<u>67,285</u>

St. James Parish Council
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	Community Services Block Grant	Commodities Distribution	Emergency Food and Shelter	Gramercy Recreation District	Community Services Block Grant Homeless Prevention	Totals
Expenditures:						
Current:						
General government:						
Financial administration	-	-	-	3,646	-	243,210
Judicial	-	-	-	-	-	266,491
Other-unclassified	-	-	-	-	-	862,099
Public safety	-	-	-	-	-	1,333,155
Highways and streets	-	-	-	-	-	756,291
Sanitation	-	-	-	-	-	961,894
Public transportation	-	-	-	-	-	1,078,931
Health and welfare	63,841	3,230	20,116	-	1,424	1,123,200
Public housing	-	-	-	-	-	5,201
Culture and recreation	-	-	-	102,618	-	1,044,026
Economic development and assistance	-	-	-	-	-	692,255
Capital outlay	-	-	-	13,329	-	518,322
In-kind expenses	-	-	-	-	-	214,817
Total expenditures	<u>63,841</u>	<u>3,230</u>	<u>20,116</u>	<u>119,593</u>	<u>1,424</u>	<u>9,099,892</u>
Excess (deficiency) of revenues over (under) expenditures	-	3,518	-	3,187	-	(440,206)
Other financing sources (uses):						
Operating transfers in	-	-	-	-	-	1,051,822
Operating transfers out	-	-	-	-	-	(290,000)
Total other financing sources (uses)	-	-	-	-	-	<u>761,822</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	3,518	-	3,187	-	321,616
Fund balance, beginning of year	-	2,934	-	119,901	-	6,446,155
Fund balance, end of year	<u>\$ -</u>	<u>\$6,452</u>	<u>\$ -</u>	<u>\$123,088</u>	<u>\$ -</u>	<u>\$6,767,771</u>

St. James Parish Council
Special Revenue Funds
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	Maintenance Funds							
	Road and Bridge	Courthouse Jail and Public Buildings	Parishwide Drainage	Fire Protection District No. 2	St. James Transit System	Ferry	Parish Library	Criminal Court
Revenues:								
Taxes:								
Ad valorem	\$795,700	\$795,900	\$312,000	\$98,800	\$ -	\$ -	\$557,100	\$ -
Voluntary payments in lieu of taxes	-	-	-	-	-	105,000	-	-
Sales and use	-	-	-	-	-	-	-	-
Intergovernmental:								
Federal	-	-	-	-	87,300	-	-	-
State	313,600	15,500	190,800	-	-	-	27,000	700
Local	-	-	5,000	-	59,100	-	-	10,800
Fines and forfeits	-	-	-	-	-	-	-	123,200
Charges for services	-	-	-	-	8,700	327,000	-	-
Interest	14,000	10,000	3,500	3,500	100	400	13,000	250
In-kind contributions	-	-	-	-	-	-	-	-
Other revenues:								
Commissions	-	1,300	-	-	-	-	-	-
Rents and royalties	-	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	2,000	-
Telephone service charge	-	-	-	-	-	-	-	-
Miscellaneous	1,500	-	-	-	100	4,000	3,600	-
Total revenues	1,124,800	822,700	511,300	102,300	155,300	436,400	602,700	134,950

St. James Parish Council
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	Maintenance Funds							
	Road and Bridge	Courthouse Jail and Public Buildings	Parishwide Drainage	Fire Protection District No. 2	St. James Transit System	Ferry	Parish Library	Criminal Court
Expenditures:								
Current:								
General government:								
Financial administration	26,300	26,300	10,300	3,300	-	-	18,400	-
Judicial	-	-	-	-	-	-	-	286,700
Other-unclassified	-	880,900	-	-	-	-	-	-
Public safety	-	-	618,700	100,850	-	-	-	-
Highways and streets	659,600	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	329,150	736,300	-	-
Health and welfare	-	-	-	-	-	-	-	-
Public housing	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	407,100	-
Economic development and assistance	-	-	-	-	-	-	-	-
Capital outlay	98,000	117,700	25,000	-	-	-	77,000	14,400
In-kind expenses	-	-	-	-	-	-	-	-
Total expenditures	<u>783,900</u>	<u>1,024,900</u>	<u>654,000</u>	<u>104,150</u>	<u>329,150</u>	<u>736,300</u>	<u>502,500</u>	<u>301,100</u>
Excess (deficiency) of revenues over (under) expenditures	340,900	(202,200)	(142,700)	(1,850)	(173,850)	(299,900)	100,200	(166,150)
Other financing sources (uses):								
Operating transfers in	-	16,000	139,700	-	193,000	299,900	-	166,150
Operating transfers out	(200,000)	-	-	(20,000)	-	-	-	-
Total other financing sources (uses)	<u>(200,000)</u>	<u>16,000</u>	<u>139,700</u>	<u>(20,000)</u>	<u>193,000</u>	<u>299,900</u>	<u>-</u>	<u>166,150</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	140,900	(186,200)	(3,000)	(21,850)	19,150	-	100,200	-
Fund balance, beginning of year	1,033,197	918,243	540,208	326,667	(792)	(123,341)	925,561	2,884
Fund balance, end of year	<u>\$1,174,097</u>	<u>\$732,043</u>	<u>\$537,208</u>	<u>\$304,817</u>	<u>\$18,358</u>	<u>(\$123,341)</u>	<u>\$1,025,761</u>	<u>\$2,884</u>

St. James Parish Council
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Combining Statement of Revenues, Expenditures
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	Sales Tax Funds											
	Road Lighting District Maintenance Funds		Solid Waste Disposal		Parks and Recreation		Elderly & Emergency Medical Services		Enhanced 911 System Maintenance		Public Safety	
	No. 1-A	No. 2	No. 4	No. 4	No. 4	No. 4	No. 4	No. 4	No. 4	No. 4	No. 4	No. 4
Revenues:												
Taxes:												
Ad valorem	\$61,000	\$43,500	\$27,400	\$	\$44,600	\$	-	-	\$159,200	\$636,700		
Voluntary payments in lieu of taxes	-	-	15,000	-	-	-	-	-	-	-		
Sales and use	-	-	-	539,900	539,900	539,900	-	-	-	-		
Intergovernmental:												
Federal	-	-	-	-	10,000	-	-	-	-	-		
State	1,800	-	6,500	-	-	300	-	-	-	-		
Local	-	-	-	-	-	-	-	-	-	-		
Fines and forfeits	-	-	-	-	-	-	-	-	-	-		
Charges for services	-	-	-	335,300	-	-	-	-	-	-		
Interest	3,700	900	350	4,200	3,200	680	-	-	2,500	19,200		
In-kind contributions	-	-	-	-	-	-	-	-	-	-		
Other revenues:												
Commissions	-	-	-	-	1,200	-	-	-	-	-		
Rents and royalties	-	-	-	-	17,500	-	-	-	7,200	-		
Sales	-	-	-	-	100	-	-	-	-	-		
Telephone service charge	-	-	-	-	-	-	-	-	62,000	-		
Miscellaneous	-	-	-	-	-	-	-	-	3,000	-		
Total revenues	<u>66,500</u>	<u>44,400</u>	<u>49,250</u>	<u>879,400</u>	<u>616,500</u>	<u>540,880</u>	<u>233,900</u>	<u>655,900</u>	<u>655,900</u>	<u>655,900</u>		

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	Sales Tax Funds				Public Safety	
	Road Lighting District Maintenance Funds		Solid Waste Disposal			Elderly & Emergency Medical Services
	No. 1-A	No. 2	No. 4	No. 4		
Expenditures:						
Current:						
General government:						
Financial administration	2,000	1,400	900	49,100	22,800	
Judicial	-	-	-	-	-	
Other-unclassified	-	-	-	-	-	
Public safety	-	-	-	-	167,550	
Highways and streets	85,600	29,200	68,500	-	-	
Sanitation	-	-	-	852,900	-	
Public transportation	-	-	-	-	-	
Health and welfare	-	-	-	-	749,970	
Public housing	-	-	-	-	-	
Culture and recreation	-	-	-	558,040	-	
Economic development and assistance	-	-	-	-	-	
Capital outlay	-	-	-	3,000	-	
In-kind expenses	-	-	-	-	125,000	
Total expenditures	<u>87,600</u>	<u>30,600</u>	<u>69,400</u>	<u>905,000</u>	<u>772,770</u>	
Excess (deficiency) of revenues over (under) expenditures	(21,100)	13,800	(20,150)	(25,600)	(231,890)	
Other financing sources (uses):						
Operating transfers in	-	-	5,000	-	144,000	
Operating transfers out	-	-	-	(100,000)	-	
Total other financing sources (uses)	-	-	<u>5,000</u>	<u>(49,500)</u>	<u>144,000</u>	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(21,100)	13,800	(15,150)	(125,600)	(87,890)	
Fund balance, beginning of year	595,809	153,032	39,293	407,021	(131,606)	
Fund balance, end of year	<u>\$574,709</u>	<u>\$166,832</u>	<u>\$24,143</u>	<u>\$281,421</u>	<u>(\$219,496)</u>	
				<u>\$172,226</u>	<u>\$254,099</u>	
					<u>61,150</u>	
					<u>81,579</u>	
					<u>192,949</u>	
					<u>1,163,270</u>	
					<u>\$1,244,849</u>	

St. James Parish Council
 Special Revenue Funds
 Combining Statement of Revenues, Expenditures
 and Changes in Fund Balances - Budget
 For the year ended December 31, 1994

	Title III				Area Agency On Aging			
	C-2 Home Delivered Meals	C-1 Congregate Meals	B Social Services	Senior Center Funds	Helping Hands	Local Support	Discretionary	Cash In Lieu Of Commodities
Revenues:								
Taxes:								
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Voluntary Payments in lieu of taxes	-	-	-	-	-	-	-	-
Sales and use	-	-	-	-	-	-	-	-
Intergovernmental:								
Federal	30,300	29,340	39,500	-	-	-	-	59,500
State	-	-	4,500	19,280	2,890	-	11,990	-
Local	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
In-kind contributions	-	-	-	-	-	-	-	-
Other revenues:								
Commissions	-	-	-	-	-	-	-	-
Rents and royalties	-	-	-	-	-	-	-	-
Sales	9,000	8,430	-	-	-	-	-	-
Telephone service charge	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	<u>39,300</u>	<u>37,770</u>	<u>44,000</u>	<u>19,280</u>	<u>2,890</u>	<u>11,990</u>	<u>11,990</u>	<u>59,500</u>

St. James Parish Council
Special Revenue Funds
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget
For the year ended December 31, 1994

	Title III				Area Agency On Aging			Cash In Lieu Of Commodities
	C-2 Home Delivered Meals	C-1 Congregate Meals	B Social Services	Senior Center Funds	Helping Hands	Local Support	Discretionary	
Expenditures:								
Current:								
General government:								
Financial administration	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Health and welfare	39,760	38,100	44,440	19,280	6,800	2,200	10,600	55,430
Public housing	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Economic development and assistance	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
In-kind expenses	-	-	-	-	-	-	-	-
Total expenditures	<u>39,760</u>	<u>38,100</u>	<u>44,440</u>	<u>19,280</u>	<u>6,800</u>	<u>2,200</u>	<u>10,600</u>	<u>55,430</u>
Excess (deficiency) of revenues over (under) expenditures	(460)	(330)	(440)	-	(3,910)	(2,200)	1,390	4,070
Other financing sources (uses):								
Operating transfers in	-	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(460)	(330)	(440)	-	(3,910)	(2,200)	1,390	4,070
Fund balance, beginning of year	-	-	-	-	4,870	3,727	-	-
Fund balance, end of year	<u>(\$460)</u>	<u>(\$330)</u>	<u>(\$440)</u>	<u>\$ -</u>	<u>\$960</u>	<u>\$1,527</u>	<u>\$1,390</u>	<u>\$4,070</u>

St. James Parish Council
Special Revenue Funds
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget
For the year ended December 31, 1994

	Head Start Program	Weatherization	Energy Assistance	Senior Citizens Activities	Housing Development	Head Start Activity	Local Initiative
Revenues:							
Taxes:							
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Voluntary payments in lieu of taxes	-	-	-	-	-	-	-
Sales and use	-	-	-	-	-	-	-
Intergovernmental:							
Federal	752,600	20,680	60,820	-	1,440	-	-
State	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Interest	-	-	-	500	-	-	-
In-kind contributions	186,700	-	-	-	-	-	-
Other revenues:							
Commissions	-	-	-	-	-	-	-
Rents and royalties	-	-	-	-	-	-	-
Sales	-	-	-	21,400	-	6,310	-
Telephone service charge	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total revenues	<u>939,300</u>	<u>20,680</u>	<u>60,820</u>	<u>21,900</u>	<u>1,440</u>	<u>6,310</u>	<u>-</u>

St. James Parish Council
Special Revenue Funds
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget
For the year ended December 31, 1994

	Head Start Program	Weatherization	Energy Assistance	Senior Citizens Activities	Housing Development	Head Start Activity	Local Initiative
Expenditures:							
Current:							
General government:							
Financial administration	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Public transportation	-	20,680	62,310	6,370	-	-	200
Health and welfare	-	-	-	-	5,060	-	-
Public housing	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development and assistance	667,200	-	-	-	-	5,700	-
Capital outlay	85,400	-	-	-	-	-	-
In-kind expenses	186,700	-	-	-	-	-	-
Total expenditures	<u>939,300</u>	<u>20,680</u>	<u>62,310</u>	<u>6,370</u>	<u>5,060</u>	<u>5,700</u>	<u>200</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	(1,490)	15,530	(3,620)	610	(200)
Other financing sources (uses):							
Operating transfers in	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	(1,490)	15,530	(3,620)	610	(200)
Fund balance, beginning of year	-	-	-	22,393	3,965	199	405
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>(\$1,490)</u>	<u>\$37,923</u>	<u>\$345</u>	<u>\$809</u>	<u>\$205</u>

St. James Parish Council
Special Revenue Funds
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget
For the year ended December 31, 1994

	Community Services Block Grant	Commodities Distribution	Emergency Food and Shelter	Gramercy Recreation District	Community Services Block Grant Homeless Prevention	Total
Revenues:						
Taxes:						
Ad valorem	\$ -	\$ -	\$ -	\$105,900	\$ -	\$3,637,800
Voluntary payments in lieu of taxes	-	-	-	-	-	120,000
Sales and use	-	-	-	-	-	1,619,700
Intergovernmental:						
Federal	68,380	3,550	20,390	-	1,750	1,185,550
State	-	-	-	6,000	-	600,860
Local	-	-	-	-	-	74,900
Fines and forfeits	-	-	-	-	-	123,200
Charges for services	-	-	-	3,100	-	674,100
Interest	-	-	-	2,500	-	82,480
In-kind contributions	-	-	-	-	-	186,700
Other revenues:						
Commissions	-	-	-	-	-	2,500
Rents and royalties	-	-	-	1,650	-	26,350
Sales	-	-	-	-	-	47,240
Telephone service charge	-	-	-	-	-	62,000
Miscellaneous	-	-	-	-	-	12,200
Total revenues	<u>68,380</u>	<u>3,550</u>	<u>20,390</u>	<u>119,150</u>	<u>1,750</u>	<u>8,455,580</u>

St. James Parish Council
Special Revenue Funds
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget
For the year ended December 31, 1994

	Community Services Block Grant	Commodities Distribution	Emergency Food and Shelter	Gramercy Recreation District	Community Services Block Grant Homeless Prevention	Total
Expenditures:						
Current:						
General government:						
Financial administration	-	-	-	3,500	-	235,571
Judicial	-	-	-	-	-	286,700
Other-unclassified	-	-	-	-	-	880,900
Public safety	-	-	-	-	-	1,293,050
Highways and streets	-	-	-	-	-	842,900
Sanitation	-	-	-	-	-	852,900
Public transportation	-	-	-	-	-	1,065,450
Health and welfare	68,380	3,550	20,390	-	1,740	1,150,200
Public housing	-	-	-	-	-	5,060
Culture and recreation	-	-	-	107,700	-	1,072,840
Economic development and assistance	-	-	-	-	-	672,900
Capital outlay	-	-	-	1,000	-	605,900
In-kind expenses	-	-	-	-	-	186,700
Total expenditures	<u>68,380</u>	<u>3,550</u>	<u>20,390</u>	<u>112,200</u>	<u>1,740</u>	<u>9,151,071</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	6,950	10	(695,491)
Other financing sources (uses):						
Operating transfers in	-	-	-	-	-	983,750
Operating transfers out	-	-	-	-	-	(389,500)
Total other financing sources (uses)	-	-	-	-	-	<u>594,250</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	-	6,950	10	(101,241)
Fund balance, beginning of year	-	2,934	-	119,901	-	6,446,155
Fund balance, end of year	<u>\$ -</u>	<u>\$2,934</u>	<u>\$ -</u>	<u>\$126,851</u>	<u>\$10</u>	<u>\$6,344,914</u>

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:

GENERAL OBLIGATION ROAD BONDS FUND

The General Obligation Road Bonds Fund accumulates monies for payment of the April 1, 1981 bond issue of \$1,000,000, the September 1, 1990, refunding bond issue of \$3,565,000, and the November 1, 1988, bond issue of \$1,800,000. The bonds were issued for the purpose of constructing parishwide roads. Financing is provided by a special annual ad valorem tax levy.

GENERAL OBLIGATION BONDS SERIES A and B FUND

The General Obligation Bonds Series A and B Fund accumulates monies for the payment of the August 1, 1985, bond issue of \$1,825,000. The bonds were issued for the purpose of constructing an east bank library expansion (Series A - \$325,000) and a detention center (Series B - \$1,500,000). Financing is provided by a special annual ad valorem tax levy.

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. 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.

EARLY WARNING SYSTEM FUND

The Early Warning System Fund accumulates monies for the payment of a lease agreement entered into by the Parish of St. James and participating industries with Prudential Bache Capital Funding. These monies were used to construct, operate and maintain an early warning system to give adequate warning to all persons in the parish of a real or potential danger. Funding is provided by contributions from these industries and interest earned on time deposits.

GENERAL OBLIGATION BONDS SERIES 1993

The General Obligation Bonds Series 1993 accumulates monies for the payment of the October 1, 1993, bond issue of \$9,455,000. The bonds were issued for the purpose of purchasing the juvenile detention center. Financing is provided by a special ad valorem tax.

GENERAL OBLIGATION BONDS SERIES 1994

The General Obligation Refunding Bonds Series 1994 accumulates monies for the payment of the January 5, 1994, bond issue of \$2,400,000. The bonds were issued 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 purposes of the bonds were for constructing and improving public roads; for constructing, acquiring, and improving libraries; and for constructing, acquiring, and improving parish jail facilities.

St. James Parish Council
 Convent, Louisiana
 Debt Service Funds
 Combining Balance Sheet
 December 31, 1995

	General Obligation Road Bonds	General Obligation Bond Series A,B	Public Improvement Bond Series ST-88	Gramercy Recreation District	Early Warning System	General Obligation Bond Series 1993	General Obligation Bond Series 1994	Totals
Assets								
Cash and cash equivalents	\$59,122	\$ -	\$68,625	\$449	\$2,507	\$93,890	\$55,588	\$280,181
Time certificates of deposit	-	-	-	15,000	-	-	-	15,000
Investments	-	-	-	-	39,299	21,296	-	60,595
Receivables	441,073	-	-	10,016	-	705,712	352,856	1,509,657
Interfund receivables	-	-	-	-	-	185,500	-	185,500
Total assets	\$500,195	\$ -	\$68,625	\$25,465	\$41,806	\$1,006,398	\$408,444	\$2,050,933
Liabilities and fund balance								
Liabilities:								
Accounts payable	\$16,622	\$ -	\$ -	\$347	\$ -	\$26,400	\$13,200	\$56,569
Interfund payables	279,500	-	-	-	-	118,454	50,500	448,454
Total liabilities	296,122	-	-	347	-	144,854	63,700	505,023
Fund balance:								
Reserved for debt service	204,073	-	68,625	25,118	41,806	861,544	344,744	1,545,910
Total liabilities and fund balance	\$500,195	\$ -	\$68,625	\$25,465	\$41,806	\$1,006,398	\$408,444	\$2,050,933

St. James Parish Council
 Convent, Louisiana
 Debt Service Funds

Combining Statement of Revenues, Expenditures and
 Changes in Fund Balances—Actual
 For the year ended December 31, 1995

	General Obligation Road Bonds	General Obligation Bond Series A,B	Public Improvement Bond Series S,T-88	Gramercy Recreation District	Early Warning System	General Obligation Bond Series 1993	General Obligation Bond Series 1994	Totals
Revenues								
Taxes:								
Ad valorem	\$499,785	\$335	\$ -	\$18,680	\$ -	\$798,130	\$398,802	\$1,715,732
Interest	955	1,094	2,974	782	5,991	15,858	126	27,780
Contributions from private industry	-	-	-	-	119,713	-	-	119,713
Total revenues	<u>500,740</u>	<u>1,429</u>	<u>2,974</u>	<u>19,462</u>	<u>125,704</u>	<u>813,988</u>	<u>398,928</u>	<u>1,863,225</u>
Expenditures:								
Current:								
General government:								
Financial administration	16,720	18	30	637	11	26,439	13,200	57,055
Debt service:								
Principal	330,000	75,000	15,000	8,000	95,902	280,000	120,000	923,902
Interest and fiscal charges	221,778	6,235	33,718	3,050	38,582	471,260	102,670	877,293
Total expenditures	<u>568,498</u>	<u>81,253</u>	<u>48,748</u>	<u>11,687</u>	<u>134,495</u>	<u>777,699</u>	<u>235,870</u>	<u>1,858,250</u>
Excess (deficiency) of revenues over (under) expenditures	(67,758)	(79,824)	(45,774)	7,775	(8,791)	36,289	163,058	4,975
Other financing sources (uses):								
Operating transfers in	260,000	-	48,100	-	-	-	48,700	356,800
Operating transfers out	-	-	-	-	-	(308,700)	-	(308,700)
Total other financing sources (uses)	<u>260,000</u>	<u>-</u>	<u>48,100</u>	<u>-</u>	<u>-</u>	<u>(308,700)</u>	<u>48,700</u>	<u>48,100</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	192,242	(79,824)	2,326	7,775	(8,791)	(272,411)	211,758	53,075
Fund balance, beginning of year	11,831	204,251	66,299	17,343	50,597	1,133,955	8,559	1,492,835
Residual equity transfer	-	(124,427)	-	-	-	-	124,427	-
Fund balance, end of year	<u>\$204,073</u>	<u>\$ -</u>	<u>\$68,625</u>	<u>\$25,118</u>	<u>\$41,806</u>	<u>\$861,544</u>	<u>\$344,744</u>	<u>\$1,545,910</u>

St. James Parish Council
 Convent, Louisiana
 Debt Service Funds
 Combining Statement of Revenues, Expenditures and
 Changes in Fund Balances - Budget
 For the year ended December 31, 1995

	General Obligation Road Bonds	General Obligation Bond Series A,B	Public Improvement Bond Series ST-88	Gramercy Recreation District	Early Warning System	General Obligation Bond Series 1993	General Obligation Bond Series 1994	Totals
Revenues								
Taxes:								
Ad valorem	\$498,500	\$600	\$ -	\$10,000	\$ -	\$797,700	\$398,800	\$1,705,600
Interest	1,000	1,100	3,200	-	4,400	17,100	300	27,100
Contributions from private industry	-	-	-	-	119,700	-	-	119,700
Total revenues	<u>499,500</u>	<u>1,700</u>	<u>3,200</u>	<u>10,000</u>	<u>124,100</u>	<u>814,800</u>	<u>399,100</u>	<u>1,852,400</u>
Expenditures:								
Current:								
General government:								
Financial administration	16,500	100	100	300	-	26,300	13,200	56,500
Debt service:								
Principal	330,000	75,000	15,000	8,000	95,900	280,000	180,000	983,900
Interest and fiscal charges	223,100	6,000	33,700	2,700	38,600	471,400	126,300	901,800
Total expenditures	<u>569,600</u>	<u>81,100</u>	<u>48,800</u>	<u>11,000</u>	<u>134,500</u>	<u>777,700</u>	<u>319,500</u>	<u>1,942,200</u>
Excess (deficiency) of revenues over (under) expenditures	(70,100)	(79,400)	(45,600)	(1,000)	(10,400)	37,100	79,600	(89,800)
Other financing sources (uses):								
Operating transfers in	260,000	-	48,100	-	-	-	48,700	356,800
Operating transfers out	-	-	-	-	-	(308,700)	-	(308,700)
Total other financing sources (uses)	<u>260,000</u>	<u>-</u>	<u>48,100</u>	<u>-</u>	<u>-</u>	<u>(308,700)</u>	<u>48,700</u>	<u>48,100</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	189,900	(79,400)	2,500	(1,000)	(10,400)	(271,600)	128,300	(41,700)
Fund balance, beginning of year	11,831	204,251	66,299	17,343	50,597	1,133,955	8,559	1,492,835
Residual equity transfer	-	(124,850)	-	-	-	-	124,850	-
Fund balance, end of year	<u>\$201,731</u>	<u>\$1</u>	<u>\$68,799</u>	<u>\$16,343</u>	<u>\$40,197</u>	<u>\$862,355</u>	<u>\$261,709</u>	<u>\$1,451,135</u>

St. James Parish Council
 Convent, Louisiana
 Debt Service Funds

Combining Statement of Revenues, Expenditures and
 Changes in Fund Balances—Actual
 For the year ended December 31, 1994

	General Obligation Road Bonds	General Obligation Bond Series A,B	Public Improvement Bond Series ST-88	Gramercy Recreation District	Early Warning System	General Obligation Bond Series 1993	General Obligation Bond Series 1994	Totals
Revenues								
Taxes:								
Ad valorem	\$189,118	\$157,461	\$ -	\$7,589	\$ -	\$818,546	\$ -	\$1,172,714
Interest	2,199	3,071	1,491	323	3,120	14,913	1,225	26,342
Contributions from private industry	-	-	-	-	119,713	-	-	119,713
Total revenues	191,317	160,532	1,491	7,912	122,833	833,459	1,225	1,318,769
Expenditures:								
Current:								
General government:								
Financial administration	6,456	5,364	-	251	-	28,050	-	40,121
Debt service:								
Principal	300,000	70,000	15,000	8,000	87,628	-	-	480,628
Interest and fiscal charges	244,793	12,672	35,067	3,450	46,857	483,760	69,613	896,212
Cost of issuance	-	-	-	-	-	3,739	45,204	48,943
Total expenditures	551,249	88,036	50,067	11,701	134,485	515,549	114,817	1,465,904
Excess (deficiency) of revenues over (under) expenditures	(359,932)	72,496	(48,576)	(3,789)	(11,652)	317,910	(113,592)	(147,135)
Other financing sources (uses):								
Operating transfers in	-	-	50,000	-	-	-	908,500	958,500
Proceeds from general obligation bonds	-	-	-	-	-	-	2,342,926	2,342,926
Operating transfers out	(660,000)	(248,500)	-	-	-	-	-	(908,500)
Transfer to escrow agent	-	-	-	-	-	-	(3,129,275)	(3,129,275)
Total other financing sources (uses)	(660,000)	(248,500)	50,000	-	-	-	122,151	(736,349)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,019,932)	(176,004)	1,424	(3,789)	(11,652)	317,910	8,559	(883,484)
Fund balance, beginning of year	1,031,763	380,255	64,875	21,132	62,249	816,045	-	2,376,319
Fund balance, end of year	\$11,831	\$204,251	\$66,299	\$17,343	\$50,597	\$1,133,955	\$8,559	\$1,492,835

St. James Parish Council
 Convent, Louisiana
 Debt Service Funds
 Combining Statement of Revenues, Expenditures and
 Changes in Fund Balances - Budget
 For the year ended December 31, 1994

	General Obligation Road Bonds	General Obligation Bond Series A,B	Public Improvement Bond Series ST-88	Gramercy Recreation District	Early Warning System	General Obligation Bond Series 1993	General Obligation Bond Series 1994	Totals
Revenues								
Taxes:								
Ad valorem	\$191,000	\$159,200	\$ -	\$10,740	\$ -	\$827,700	\$ -	\$1,188,640
Interest	2,200	3,200	1,600	-	2,500	13,200	1,150	23,850
Contributions from private industry	-	-	-	-	119,700	-	-	119,700
Total revenues	<u>193,200</u>	<u>162,400</u>	<u>1,600</u>	<u>10,740</u>	<u>122,200</u>	<u>840,900</u>	<u>1,150</u>	<u>1,332,190</u>
Expenditures:								
Current:								
General government:								
Financial administration	6,300	5,300	-	300	-	27,500	-	39,400
Debt service:								
Principal	300,000	70,000	15,000	8,000	87,628	-	-	480,628
Interest and fiscal charges	245,500	10,100	35,100	3,500	46,857	483,800	69,600	894,457
Cost of issuance	-	-	-	-	-	5,500	-	5,500
Total expenditures	<u>551,800</u>	<u>85,400</u>	<u>50,100</u>	<u>11,800</u>	<u>134,485</u>	<u>516,800</u>	<u>69,600</u>	<u>1,419,985</u>
Excess (deficiency) of revenues over (under) expenditures	(358,600)	77,000	(48,500)	(1,060)	(12,285)	324,100	(68,450)	(87,795)
Other financing sources (uses):								
Operating transfers in	-	-	49,500	-	-	-	908,500	958,000
Proceeds from general obligation bonds	-	-	-	-	-	-	2,343,000	2,343,000
Operating transfers out	(660,000)	(248,500)	-	-	-	-	-	(908,500)
Transfer to escrow agent	-	-	-	-	-	-	(3,181,300)	(3,181,300)
Total other financing sources (uses)	<u>(660,000)</u>	<u>(248,500)</u>	<u>49,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,200</u>	<u>(788,800)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,018,600)	(171,500)	1,000	(1,060)	(12,285)	324,100	1,750	(876,595)
Fund balance, beginning of year	1,031,763	380,255	64,875	21,132	62,249	816,045	-	2,376,319
Fund balance, end of year	<u>\$13,163</u>	<u>\$208,755</u>	<u>\$65,875</u>	<u>\$20,072</u>	<u>\$49,964</u>	<u>\$1,140,145</u>	<u>\$1,750</u>	<u>\$1,499,724</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.

TRANSIT BUILDING CONSTRUCTION

The Transit Maintenance Building Construction Fund accounts for the construction of a building and the purchase of equipment to repair and maintain the vehicles of the parish's Transit System. Funding was provided by a matching grant from the U. S. Department of Transportation.

St. James Parish Council
 Convent, Louisiana
 Capital Projects Funds
 Combining Balance Sheet
 December 31, 1995

	Parishwide Road Improvement	Parishwide Sewerage Construction	CDBG Road Improvement	Totals
Assets				
Cash and cash equivalents	\$15,702	\$175,415	\$123	\$191,240
Reveivables	-	3,890	147,639	151,529
Interfund loans receivable	-	393,400	-	393,400
Due from other funds	-	-	11,196	11,196
Total assets	<u>\$15,702</u>	<u>\$572,705</u>	<u>\$158,958</u>	<u>\$747,365</u>
Liabilities and fund balance				
Liabilities:				
Accounts payable	\$3,538	\$ -	\$158,842	162,380
Due to other funds	11,196	-	-	11,196
Total liabilities	<u>14,734</u>	<u>-</u>	<u>158,842</u>	<u>173,576</u>
Fund balance:				
Unreserved	968	572,705	116	573,789
Total liabilities and fund balance	<u>\$15,702</u>	<u>\$572,705</u>	<u>\$158,958</u>	<u>\$747,365</u>

St. James Parish Council
 Convent, Louisiana
 Capital Projects Funds
 Combining Balance Sheet
 December 31, 1994

	<u>Parishwide Road Improvement</u>	<u>Parishwide Sewerage Construction</u>	<u>Transit Building Construction</u>	<u>Totals</u>
Assets				
Cash and cash equivalents	\$239,944	\$263,345	\$ -	\$503,289
Interfund loans receivable	-	303,700	-	303,700
Total assets	<u>\$239,944</u>	<u>\$567,045</u>	<u>\$ -</u>	<u>\$806,989</u>
Fund balance				
Fund balance:				
Unreserved	<u>\$239,944</u>	<u>\$567,045</u>	<u>\$ -</u>	<u>\$806,989</u>
Total fund balance	<u>\$239,944</u>	<u>\$567,045</u>	<u>\$ -</u>	<u>\$806,989</u>

St. James Parish Council
 Convent, Louisiana
 Capital Projects Funds
 Combining Statement of Revenues, Expenditures and
 Changes in Fund Balances – Actual
 For the year ended December 31, 1995

	Parishwide Road Improvement	Parishwide Sewerage Construction	CDBG Road Improvement	Totals
Revenues:				
Intergovernmental:				
Federal	\$ —	\$ —	\$346,782	\$346,782
Interest	4,828	5,660	—	10,488
Total revenues	<u>4,828</u>	<u>5,660</u>	<u>346,782</u>	<u>357,270</u>
Expenditures:				
Capital outlay	353,743	—	448,584	802,327
Total expenditures	<u>353,743</u>	<u>—</u>	<u>448,584</u>	<u>802,327</u>
Excess (deficiency) of revenues over (under) expenditures	(348,915)	5,660	(101,802)	(445,057)
Other financing sources (uses):				
Operating transfers in	211,857	—	101,918	313,775
Operating transfers out	(101,918)	—	—	(101,918)
Total other financing sources (uses)	<u>109,939</u>	<u>—</u>	<u>101,918</u>	<u>211,857</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(238,976)	5,660	116	(233,200)
Fund balance, beginning of year	239,944	567,045	—	806,989
Fund balance, end of year	<u>\$968</u>	<u>\$572,705</u>	<u>\$116</u>	<u>\$573,789</u>

St. James Parish Council
 Convent, Louisiana
 Capital Projects Funds
 Combining Statement of Revenues, Expenditures and
 Changes in Fund Balances – Budget
 For the year ended December 31, 1995

	Parishwide Road Improvement	Parishwide Sewerage Construction	CDBG Road Improvement	Totals
Revenues:				
Intergovernmental:				
Federal	\$ –	\$ –	\$500,000	500,000
Interest	5,200	6,200	–	11,400
Total revenues	<u>5,200</u>	<u>6,200</u>	<u>500,000</u>	<u>511,400</u>
Expenditures:				
Capital outlay	344,700	–	638,000	982,700
Total expenditures	<u>344,700</u>	<u>–</u>	<u>638,000</u>	<u>982,700</u>
Excess (deficiency) of revenues over (under) expenditures	(339,500)	6,200	(138,000)	(471,300)
Other financing sources (uses):				
Operating transfers in	238,000	–	138,000	376,000
Operating transfers out	(138,000)	–	–	(138,000)
Total other financing sources (uses)	<u>100,000</u>	<u>–</u>	<u>138,000</u>	<u>238,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(239,500)	6,200	–	(233,300)
Fund balance, beginning of year	239,944	567,045	–	806,989
Fund balance, end of year	<u>\$444</u>	<u>\$573,245</u>	<u>\$ –</u>	<u>\$573,689</u>

St. James Parish Council
 Convent, Louisiana
 Capital Projects Funds
 Combining Statement of Revenues, Expenditures and
 Changes in Fund Balances – Actual
 For the year ended December 31, 1994

	Parishwide Road Improvement	Parishwide Sewerage Construction	Transit Building Construction	Totals
Revenues:				
Interest	\$2,597	\$11,872	\$ –	\$14,469
Total revenues	<u>2,597</u>	<u>11,872</u>	<u>–</u>	<u>14,469</u>
Expenditures:				
Sanitation	–	5,250	–	5,250
Public transportation	–	–	489	489
Capital outlay	320,726	–	–	320,726
Total expenditures	<u>320,726</u>	<u>5,250</u>	<u>489</u>	<u>326,465</u>
Excess (deficiency) of revenues over (under) expenditures	(318,129)	6,622	(489)	(311,996)
Other financing sources (uses):				
Operating transfers in	200,000	–	–	200,000
Operating transfers out	–	(139,700)	–	(139,700)
Total other financing sources (uses)	<u>200,000</u>	<u>(139,700)</u>	<u>–</u>	<u>60,300</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(118,129)	(133,078)	(489)	(251,696)
Fund balance, beginning of year	358,073	700,123	489	1,058,685
Fund balance, end of year	<u>\$239,944</u>	<u>\$567,045</u>	<u>\$ –</u>	<u>\$806,989</u>

St. James Parish Council
 Convent, Louisiana
 Capital Projects Funds
 Combining Statement of Revenues, Expenditures and
 Changes in Fund Balances – Budget
 For the year ended December 31, 1994

	Parishwide Road Improvement	Parishwide Sewerage Construction	Transit Building Construction	Totals
Revenues:				
Interest	\$2,700	\$11,500	\$ –	\$14,200
Total revenues	<u>2,700</u>	<u>11,500</u>	<u>–</u>	<u>14,200</u>
Expenditures:				
Sanitation	–	–	–	–
Public transportation	–	–	800	800
Capital outlay	320,700	–	–	320,700
Total expenditures	<u>320,700</u>	<u>–</u>	<u>800</u>	<u>321,500</u>
Excess (deficiency) of revenues over (under) expenditures	(318,000)	11,500	(800)	(307,300)
Other financing sources (uses):				
Operating transfers in	200,000	–	–	200,000
Operating transfers out	–	(139,700)	–	(139,700)
Total other financing sources (uses)	<u>200,000</u>	<u>(139,700)</u>	<u>–</u>	<u>60,300</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(118,000)	(128,200)	(800)	(247,000)
Fund balance, beginning of year	358,073	700,123	489	1,058,685
Fund balance, end of year	<u>\$240,073</u>	<u>\$571,923</u>	<u>(\$311)</u>	<u>\$811,685</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 Sheet
 December 31, 1995

	Gas & Water Distribution System	St. James Youth Center	Totals
Assets			
Current assets:			
Cash and cash equivalents	\$284,490	\$306,878	\$591,368
Receivables (net of allowances for uncollectibles)	305,003	593,620	898,623
Interfund loans receivable	-	118,454	118,454
Inventory	114,896	9,443	124,339
Prepaid expenses	69,823	35,656	105,479
Total current assets	<u>774,212</u>	<u>1,064,051</u>	<u>1,838,263</u>
Restricted assets	949,791	-	949,791
Other assets	27,388	-	27,388
Land, buildings, and equipment (net of accumulated depreciation)	<u>8,854,869</u>	<u>7,036,810</u>	<u>15,891,679</u>
Total assets	<u>\$10,606,260</u>	<u>\$8,100,861</u>	<u>\$18,707,121</u>
Liabilities and fund equity			
Current liabilities:			
Accounts payable	\$247,685	\$26,026	\$273,711
Interfund loans payable	-	212,571	212,571
Due to St. James Parish Council	95,609	-	95,609
Other liabilities	143,211	69,758	212,969
Current portion of capital lease obligation	-	2,783	2,783
Deferred revenues	150,000	-	150,000
Compensated absences payable	132,346	68,716	201,062
Total current liabilities	<u>768,851</u>	<u>379,854</u>	<u>1,148,705</u>
Payable from restricted assets:			
Deposits	110,836	-	110,836
Bond interest payable	17,085	-	17,085
Bonded debt payable within one year	170,914	-	170,914
Capital lease obligation	-	13,271	13,271
Bonds or certificates of indebtedness payable	<u>2,415,671</u>	<u>540,000</u>	<u>2,955,671</u>
Total liabilities	<u>3,483,357</u>	<u>933,125</u>	<u>4,416,482</u>
Equity (deficit):			
Contributed capital	<u>4,432,977</u>	<u>7,922,888</u>	<u>12,355,865</u>
Retained earnings (deficit):			
Reserved for debt service	650,955	-	650,955
Unreserved-undesignated	2,038,971	(755,152)	1,283,819
Total retained earnings (deficit)	<u>2,689,926</u>	<u>(755,152)</u>	<u>1,934,774</u>
Total equity	<u>7,122,903</u>	<u>7,167,736</u>	<u>14,290,639</u>
Total liabilities and equity	<u>\$10,606,260</u>	<u>\$8,100,861</u>	<u>\$18,707,121</u>

Schedule 19

St. James Parish Council
 Convent, Louisiana
 Enterprise Funds
 Combining Balance Sheet
 December 31, 1994

	Gas & Water Distribution System (Restated)	St. James Youth Center	Totals
Assets			
Current assets:			
Cash and cash equivalents	\$232,871	\$4,707	\$237,578
Receivables (net of allowances for uncollectibles)	330,085	546,870	876,955
Interfund loans receivable	-	213,110	213,110
Inventory	118,721	10,092	128,813
Prepaid expenses	67,209	31,955	99,164
Total current assets	<u>748,886</u>	<u>806,734</u>	<u>1,555,620</u>
Restricted assets	1,022,801	-	1,022,801
Other assets	31,689	-	31,689
Land, buildings, and equipment (net of accumulated depreciation)	<u>8,254,337</u>	<u>7,292,269</u>	<u>15,546,606</u>
Total assets	<u>\$10,057,713</u>	<u>\$8,099,003</u>	<u>\$18,156,716</u>
Liabilities and fund equity			
Current liabilities:			
Accounts payable	\$87,623	\$22,931	\$110,554
Interfund loans payable	-	331,709	331,709
Due to St. James Parish Council	114,267	-	114,267
Other liabilities	71,755	63,357	135,112
Deferred revenues	-	74,548	74,548
Compensated absences payable	123,986	51,906	175,892
Total current liabilities	<u>397,631</u>	<u>544,451</u>	<u>942,082</u>
Payable from restricted assets:			
Deposits	108,695	-	108,695
Bond interest payable	17,980	-	17,980
Bonded debt payable within one year	156,724	-	156,724
Bonds or certificates of indebtedness payable	<u>2,586,585</u>	<u>600,000</u>	<u>3,186,585</u>
Total liabilities	<u>3,267,615</u>	<u>1,144,451</u>	<u>4,412,066</u>
Equity (deficit):			
Contributed capital	<u>4,283,329</u>	<u>7,922,888</u>	<u>12,206,217</u>
Retained earnings (deficit):			
Reserved for debt service	739,402	-	739,402
Unreserved-undesignated	<u>1,767,367</u>	<u>(968,336)</u>	<u>799,031</u>
Total retained earnings (deficit)	<u>2,506,769</u>	<u>(968,336)</u>	<u>1,538,433</u>
Total equity	<u>6,790,098</u>	<u>6,954,552</u>	<u>13,744,650</u>
Total liabilities and equity	<u>\$10,057,713</u>	<u>\$8,099,003</u>	<u>\$18,156,716</u>

Schedule 20

St. James Parish Council
 Convent, Louisiana
 Enterprise Funds
 Combining Statement of Revenues, Expenses and
 Changes in Retained Earnings
 For the year ended December 31, 1995

	Gas & Water Distribution System	St. James Youth Center	Total
Operating revenues:			
Charges for sales and services	\$2,424,932	\$2,140,756	\$4,565,688
Ad valorem tax	-	199,683	199,683
Other	104,098	7,794	111,892
Total operating revenues	<u>2,529,030</u>	<u>2,348,233</u>	<u>4,877,263</u>
Operating expenses:			
Cost of sales and services	778,942	141,865	920,807
Payrolls	699,111	1,075,794	1,774,905
General and administrative	480,252	675,839	1,156,091
Depreciation and amortization	309,624	275,863	585,487
Total operating expenses	<u>2,267,929</u>	<u>2,169,361</u>	<u>4,437,290</u>
Operating income	261,101	178,872	439,973
Nonoperating revenues (expenses)			
Interest income	46,555	6,212	52,767
Bond interest expense	(209,499)	(35,817)	(245,316)
Grants	85,000	119,777	204,777
Other	-	(5,860)	(5,860)
Total nonoperating revenues (expenses)	<u>(77,944)</u>	<u>84,312</u>	<u>6,368</u>
Income before operating transfers	183,157	263,184	446,341
Operating transfers out	-	(50,000)	(50,000)
Net income	183,157	213,184	396,341
Retained earnings (deficit), beginning of year	<u>2,506,769</u>	<u>(968,336)</u>	<u>1,538,433</u>
Retained earnings (deficit), end of year	<u>\$2,689,926</u>	<u>(\$755,152)</u>	<u>\$1,934,774</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, 1994

	Gas & Water Distribution System (Restated)	St. James Youth Center	Total
Operating revenues:			
Charges for sales and services	\$2,506,444	\$1,725,317	\$4,231,761
Ad valorem tax	—	157,443	157,443
Other	132,732	15,500	148,232
Total operating revenues	<u>2,639,176</u>	<u>1,898,260</u>	<u>4,537,436</u>
Operating expenses:			
Cost of sales and services	990,494	129,585	1,120,079
Payrolls	667,307	981,128	1,648,435
General and administrative	465,906	645,635	1,111,541
Depreciation and amortization	303,020	274,157	577,177
Total operating expenses	<u>2,426,727</u>	<u>2,030,505</u>	<u>4,457,232</u>
Operating income (loss)	212,449	(132,245)	80,204
Nonoperating revenues (expenses)			
Interest income	32,752	2,139	34,891
Bond interest expense	(219,930)	(39,583)	(259,513)
Grants	—	106,966	106,966
Other	—	(1,391)	(1,391)
Total nonoperating revenues (expenses)	<u>(187,178)</u>	<u>68,131</u>	<u>(119,047)</u>
Net income (loss)	25,271	(64,114)	(38,843)
Retained earnings (deficit), beginning of year			
	<u>2,481,498</u>	<u>(904,222)</u>	<u>1,577,276</u>
Retained earnings (deficit), end of year			
	<u>\$2,506,769</u>	<u>(\$968,336)</u>	<u>\$1,538,433</u>

St. James Parish Council
 Convent, Louisiana
 Enterprise Funds
 Combining Statement of Cash Flows
 For the year ended December 31, 1995

	Gas & Water Distribution System	St. James Youth Center	Total
Cash flows from operating activities:			
Cash received from customers/patients	\$2,657,145	\$2,002,433	\$4,659,578
Cash payments to suppliers for goods & services	(1,017,650)	(782,270)	(1,799,920)
Cash payments to employees for services	(699,111)	(1,058,984)	(1,758,095)
Cash received from taxes collected	-	181,115	181,115
Administrative income received for handling garbage collections	20,020	-	20,020
Miscellaneous receipts	9,590	-	9,590
Net cash provided by operating activities	<u>969,994</u>	<u>342,294</u>	<u>1,312,288</u>
Cash flows from noncapital financing activities:			
Operating transfers out	-	(50,000)	(50,000)
Donations/grants received	-	136,150	136,150
Net cash provided by noncapital financing activities	<u>-</u>	<u>86,150</u>	<u>86,150</u>
Cash flows from capital and related financing activities:			
Principal repayment of debt	(156,724)	(60,000)	(216,724)
Interest paid on debt	(210,394)	(37,293)	(247,687)
Acquisitions and construction of capital assets	(886,855)	(3,909)	(890,764)
Subsidy from state grant	85,000	-	85,000
Capital contributed	130,648	-	130,648
Repayments of capital lease borrowings	-	(441)	(441)
Borrowings from St. James Parish Council	-	25,518	25,518
Repayments of borrowings from St. James Parish Council	-	(50,000)	(50,000)
Miscellaneous payments	-	(6,360)	(6,360)
Net cash used for capital and related financing activities	<u>(1,038,325)</u>	<u>(132,485)</u>	<u>(1,170,810)</u>
Cash flows from investing activities:			
Interest received on investments	46,940	6,212	53,152
Maturation of certificates of deposit	200,000	-	200,000
Purchase of certificates of deposit	(150,000)	-	(150,000)
Purchase of investments	(358,539)	-	(358,539)
Net cash (used in) provided by investing activities	<u>(261,599)</u>	<u>6,212</u>	<u>(255,387)</u>
Net (decrease) increase in cash and cash equivalents	(329,930)	302,171	(27,759)
Cash and cash equivalents, beginning of year	<u>1,105,672</u>	<u>4,707</u>	<u>1,110,379</u>
Cash and cash equivalents, end of year	<u>\$775,742</u>	<u>\$306,878</u>	<u>\$1,082,620</u>

Schedule 23 (continued)

St. James Parish Council
 Convent, Louisiana
 Enterprise Funds
 Combining Statement of Cash Flows
 For the year ended December 31, 1995

	Gas & Water Distribution System	St. James Youth Center	Total
Reconciliation of operating income to net cash provided by operating activities:			
Operating income	\$261,101	\$178,872	\$439,973
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation and amortization	309,624	275,863	585,487
Provision for uncollectible accounts	6,137	27,515	33,652
Changes in assets and liabilities:			
Decrease (increase) in accounts receivables	18,560	(90,138)	(71,578)
Decrease in inventory	3,825	649	4,474
(Increase) in prepaid expenses	(2,614)	(3,701)	(6,315)
Increase in accounts payable	160,062	3,095	163,157
(Decrease) in due to St. James Parish Council	(18,658)	-	(18,658)
Increase in accrued expenses	71,456	7,877	79,333
Increase in compensated absences	8,360	16,810	25,170
Increase (decrease) in deferred revenue	150,000	(74,548)	75,452
Increase in customers' deposits	2,141	-	2,141
Net cash provided by operating activities	<u>\$969,994</u>	<u>\$342,294</u>	<u>\$1,312,288</u>

Noncash investing, capital, and financing activities:

The St. James Youth Center entered into a capital lease agreement to purchase equipment costing \$16,495.

St. James Parish Council
 Convent, Louisiana
 Enterprise Funds
 Combining Statement of Cash Flows
 For the year ended December 31, 1994

	Gas & Water Distribution System (Restated)	St. James Youth Center	Total
Cash flows from operating activities:			
Cash received from customers/patients	\$2,509,698	\$1,396,085	\$3,905,783
Cash payments to suppliers for goods & services	(1,490,244)	(840,800)	(2,331,044)
Cash payments to employees for services	(667,307)	(962,345)	(1,629,652)
Cash received from taxes collected	-	154,284	154,284
Administrative income received for handling garbage collections	25,603	-	25,603
Miscellaneous receipts	30,485	-	30,485
Net cash provided by (used for) operating activities	<u>408,235</u>	<u>(252,776)</u>	<u>155,459</u>
Cash flows from noncapital financing activities:			
Donations/grants received	3,520	98,492	102,012
Net cash provided by noncapital financing activities	<u>3,520</u>	<u>98,492</u>	<u>102,012</u>
Cash flows from capital and related financing activities:			
Principal repayment of debt	(147,725)	(55,000)	(202,725)
Interest paid on debt	(220,764)	(40,787)	(261,551)
Acquisitions and construction of capital assets	(375,702)	(3,814)	(379,516)
Capital contributed	48,511	-	48,511
Borrowings from St. James Parish Council	-	165,709	165,709
Miscellaneous payments	-	(4,611)	(4,611)
Net cash (used for) provided by capital and related financing activities	<u>(695,680)</u>	<u>61,497</u>	<u>(634,183)</u>
Cash flows from investing activities:			
Interest received on investments	33,143	2,139	35,282
Maturation of certificates of deposit	190,000	-	190,000
Purchase of certificates of deposit	(150,000)	-	(150,000)
Net cash provided by investing activities	<u>73,143</u>	<u>2,139</u>	<u>75,282</u>
Net decrease in cash and cash equivalents	(210,782)	(90,648)	(301,430)
Cash and cash equivalents, beginning of year	<u>1,316,454</u>	<u>95,355</u>	<u>1,411,809</u>
Cash and cash equivalents, end of year	<u>\$1,105,672</u>	<u>\$4,707</u>	<u>\$1,110,379</u>

Schedule 24 (continued)

St. James Parish Council
 Convent, Louisiana
 Enterprise Funds
 Combining Statement of Cash Flows
 For the year ended December 31, 1994

	Gas & Water Distribution System (Restated)	St. James Youth Center	Total
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:			
Operating income (loss)	\$212,449	(\$132,245)	\$80,204
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Depreciation and amortization	303,020	274,157	577,177
Provision for uncollectible accounts	5,328	-	5,328
Changes in assets and liabilities:			
(Increase) in accounts receivables	(77,620)	(232,841)	(310,461)
(Increase) in inventory	(6,249)	(1,021)	(7,270)
Decrease in prepaid expenses	2,974	3,981	6,955
(Decrease) in accounts payable	(76,475)	(69,022)	(145,497)
Increase in due to St. James Parish Council	42,916	-	42,916
(Decrease) in accrued expenses	(14,142)	(42)	(14,184)
Increase in compensated absences	6,481	18,783	25,264
(Decrease) in deferred revenue	-	(114,526)	(114,526)
Increase in customers' deposits	9,553	-	9,553
Net cash provided by (used for) operating activities	<u>\$408,235</u>	<u>(\$252,776)</u>	<u>\$155,459</u>

COMPENSATION PAID COUNCIL MEMBERS, PARISH PRESIDENT AND BOARD MEMBERS

The schedule of compensation paid to Parish Council and board members and Parish President 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 \$856.00 per month, while the Council chairman receives \$963.00 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 Two Years Ended December 31, 1995**

<u>PARISH COUNCIL</u>	<u>1995</u>	<u>1994</u>
Elton Aubert, Chairman	\$ 11,556	\$ 11,556
Eric Poche, Sr.	10,272	10,272
Timothy Roussel	10,272	10,272
Lawrence Ambrose, Jr.	10,272	10,272
Edward Becnel	10,272	10,272
Elwyn Bocz	10,272	10,272
Ralph Patin	10,272	10,272
Dale J. Hymel, Jr., Parish President	<u>77,047</u>	<u>50,678</u>
Total	<u>\$150,235</u>	<u>\$123,866</u>
 <u>GRAMERCY RECREATION DISTRICT</u>		
Leonce LeBlanc, Jr., Chairman (April 1994 - December 1994)	\$ 480	\$ 480
Ervin Roussel	480	480
Lynn Trosclair, Chairman (January 1994 - March 1994)	—	120
Melissa H. Laurent	480	480
Anthony Joseph	480	480
John Meaux, Chairman 1995	<u>480</u>	<u>360</u>
Total	<u>\$2,400</u>	<u>\$2,400</u>
 <u>RECREATION BOARD DISTRICT 2</u>		
Clifton Williamson, Chairman	\$ 480	\$ 480
Lloyd Clayton	480	320
Brenda Malbrough	440	480
Dave Robertson	400	440
Vernon Guidry	<u>360</u>	<u>320</u>
Total	<u>\$2,160</u>	<u>\$2,040</u>
 <u>EAST BANK RECREATION - DISTRICTS 3 & 4</u>		
Michael Chabaud	\$ 280	\$ 440
Philip Creel, Chairman	440	440
Gary Albert	400	400
Dale Melancon	360	400
Ernest Davis	80	80
Pearl Carter	—	40
Total	<u>\$1,560</u>	<u>\$1,800</u>
 <u>RECREATION BOARD DISTRICT 5</u>		
Lloyd Jones	\$ 480	\$ 480
Matthew Mayho, Chairman	480	480
Sylvester Winchester	480	480
Dale Dennis	480	480
Clinton Melancon	<u>480</u>	<u>440</u>
Total	<u>\$2,400</u>	<u>\$2,360</u>

Schedule 25 (continued)

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

<u>RECREATION BOARD DISTRICT 6</u>	<u>1995</u>	<u>1994</u>
Ismay Jones	\$ 280	\$ 360
Edward Williams	—	360
Lena Costley	—	200
Gerald Herbert	280	—
Horatio Rapp	360	360
Thomas Joseph	360	360
Total	<u>\$1,280</u>	<u>\$1,640</u>
<u>RECREATION BOARD DISTRICT 7</u>		
Lionel Harry	\$ 480	\$ 480
Barry Reulet	480	480
Wendy LeBeouf	480	480
Vincent Reulet	480	480
Dennis Keller	480	480
Total	<u>\$2,400</u>	<u>\$2,400</u>
<u>COASTAL ZONE MANAGEMENT BOARD</u>		
Charles Duhe, Chairman	\$ 520	\$ 400
Elton Chenier	440	360
Gene St. Pierre	480	400
Roland Melancon	480	360
Ned Miguez	520	400
Donald Himes	480	360
Charles Martin	360	280
Edward Arceneaux	520	320
Total	<u>\$3,800</u>	<u>\$2,880</u>
<u>PLANNING COMMISSION</u>		
Rev. Nolan Albert	\$ 320	\$ 520
Tracey George	280	—
David Laborde	360	440
Glenn Millet, Chairman	320	480
Roland Perque	280	520
Danny St. Pierre	280	520
James Mitchell	280	480
Troas Poche	—	120
Authur Matherne	360	440
Total	<u>\$2,480</u>	<u>\$3,520</u>
<u>HOUSING AUTHORITY COMMISSIONERS</u>		
John Brass	\$ 400	\$ —
Thomas Foret, III	—	480
Delores Green	—	120
Samuel Jones	400	400
Gerald Johnson	480	480
Lois Matherne	—	200
Sylvia Steib	360	—
Jessie Singleton	440	280
Total	<u>\$2,080</u>	<u>\$1,960</u>

Schedule 25 (concluded)

INDEPENDENT AUDITOR'S REPORT ON
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE



CHARLET AND SMITH

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INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

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 years ended December 31, 1995 and 1994, and have issued our report thereon dated June 13, 1996. These general purpose financial statements are the responsibility of the management of the St. James Parish Council. Our responsibility is to express an opinion on these general purpose financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards, *Government Auditing Standard*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the 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 financial statement presentation. We believe that our audits provides a reasonable basis for our opinion.

Our audits were made for the purpose of forming an opinion on the general purpose financial statements of the St. James Parish Council, State of Louisiana, taken as a whole. The accompanying Schedules of Federal Financial Assistance are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. The information in those schedules 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.

Charlet and Smith

June 13, 1996

ST. JAMES PARISH COUNCIL
Convent, Louisiana

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

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME/ PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>EXPENSES/ EXPENDITURES</u>
<u>United States Department of Agriculture</u>		
Passed through Louisiana Department of Health and Human Resources:		
State Administrative Matching Grants for Food Stamp Program	10.561	\$ 52,188
Passed through Louisiana Department of Agriculture - Food Distribution		
	10.550	3,683
Passed through Louisiana Department of Education:		
School Breakfast Program	10.553	24,598
National School Lunch Program	10.555	43,014
Total United States Department of Agriculture		<u>123,483</u>
<u>United States Department of Transportation</u>		
Passed through Louisiana Department of Transportation and Development - Federal Transit Administration		
Nonurbanized Formula Grants, Section 5311		
Contract #741-47-0101	20.509	30,114
Contract #741-47-0102	20.509	105,458
Capital Improvement Grant, Section 5309		
Contract #736-99-0126	20.500	33,424
Total United States Department of Transportation		<u>168,996</u>
<u>United States Department of Health and Human Services</u>		
Direct program - Administration for Children, Youth, and Families - Head Start		
	93.600	811,602 *
Passed through Louisiana Department of Labor -		
Community Services Block Grant	93.569	67,285
Community Services Block Grant - Homeless	93.569	3,033
Passed through Louisiana Department of Health and Human Resources (DHH)- Low Income Home Energy Assistance		
	93.568	56,190
Passed through Governor's Office of Elderly Affairs -		
Special Programs for the Aging:		
Title VII - Long-Term Care Ombudsman Services	93.042	2,016
Title III - Parts A and B Grants for Supportive Services and Senior Centers	93.044	35,027
Title III-C-1	93.045	30,488
Title III-C-2	93.045	31,988
Title III-D	93.046	687
Title III-F	93.043	2,453
USDA - Cash-in-lieu of commodities	NONE	41,933
Total United States Department of Health and Human Services		<u>1,082,702</u>

*Major Federal Programs

Schedule 26 (continued)

ST. JAMES PARISH COUNCIL
 Convent, Louisiana
 Schedule of Federal Financial Assistance (Continued)
 For the Year Ended December 31, 1995

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME/ PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>EXPENSES/ EXPENDITURES</u>
<u>Federal Emergency Management Agency</u>		
Passed through Louisiana Department of Public Safety and Corrections:		
Emergency Management Assistance	83.503	13,594
Emergency Food and Shelter National Board Program - passed through United Way of America	85.523	7,418
Passed through Louisiana Department of Military Affairs:		
Disaster Assistance Program	83.516	<u>29,727</u>
Total Federal Emergency Management Agency		<u>50,739</u>
<u>United States Department of Housing and Urban Development</u>		
Direct program - Housing Counseling Assistance Program	14.169	3,648
Passed through Louisiana Division of Administration - Office of Community Development - Louisiana Community Development Block Grant Program	14.228	<u>346,782 *</u>
Total United States Department of Housing and Urban Development		<u>350,430</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>8,404</u>
<u>United States Department of Commerce</u>		
Passed through Louisiana Department of Natural Resources: Coastal Resources Program	NONE	<u>25,000</u>
<u>United States Department of Labor</u>		
Passed through Louisiana Department of Labor through St. Charles Parish - Job Training Partnership Act	17.250	<u>52,165</u>
<u>United States Small Business Administration</u>		
Passed through Louisiana Department of Agriculture and Forestry - Tree Planting Program	NONE	<u>7,100</u>
<u>United States Department of the Interior</u>		
Passed through Louisiana Department of Wildlife and Fisheries - Sport Fish Restoration Act	15.605	<u>66,408</u>
Total		1,935,427
Non-Monetary Assistance		
Food Stamps		3,385,976 *
Food Distribution (Commodities)		<u>17,437</u>
Total Federal Assistance Expended		<u>\$5,338,840</u>

*Major Federal Programs

Schedule 26 (concluded)

ST. JAMES PARISH COUNCIL
Convent, Louisiana

Schedule of Federal Financial Assistance
For the Year Ended December 31, 1994

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME/ PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>EXPENSES/ EXPENDITURES</u>
<u>United States Department of Agriculture</u>		
Passed through Louisiana Department of Health and Human Resources:		
State Administrative Matching Grants for Food Stamp Program	10.561	\$ 50,878
Passed through Louisiana Department of Agricultural and Forestry - Urban Forestry Grant	NONE	10,000
Passed through Louisiana Department of Agriculture - Food Distribution	10.550	6,748
Passed through Louisiana Department of Education:		
School Breakfast Program	10.553	20,770
National School Lunch Program	10.555	36,108
Total United States Department of Agriculture		<u>124,504</u>
<u>United States Department of Transportation</u>		
Passed through Louisiana Department of Transportation and Development - Federal Transit Administration Nonurbanized Formula Grants, Section 5311		
Contract #470101	20.509	89,571
Contract #470100	20.509	6,784
Total United States Department of Transportation		<u>96,355</u>
<u>United States Department of Health and Human Services</u>		
Direct program - Administration for Children, Youth, and Families - Head Start	93.600	768,177 *
Direct program - Demonstration Partnerships Empowerment Zone/Enterprise Community	93.573	10,000
Passed through Louisiana Department of Labor - Community Services Block Grant	93.569	63,841
Community Services Block Grant - Homeless	93.569	1,424
Passed through Louisiana Department of Health and Human Resources (DHH)- Low Income Home Energy Assistance	93.568	60,793
Passed through Governor's Office of Elderly Affairs - Special Programs for the Aging:		
Title VII - Long-Term Care Ombudsman Services	93.042	2,016
Title III - Parts A and B Grants for Supportive Services and Senior Centers	93.044	34,465
Title III-C-1	93.045	25,617
Title III-C-2	93.045	25,401
Title III-D	93.046	693
Title III-F	93.043	2,264
USDA - Cash-in-lieu of commodities	NONE	55,623
Total United States Department of Health and Human Services		<u>1,050,314</u>

*Major Federal Programs

Schedule 27 (continued)

ST. JAMES PARISH COUNCIL
 Convent, Louisiana
 Schedule of Federal Financial Assistance (Continued)
 For the Year Ended December 31, 1994

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME/ PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>EXPENSES/ EXPENDITURES</u>
<u>Federal Emergency Management Agency</u>		
Passed through Louisiana Department of Public Safety and Corrections:		
Emergency Management Assistance	83.503	18,830
Emergency Food and Shelter National Board Program - passed through United Way of America	85.523	20,116
Passed through Louisiana Department of Military Affairs:		
Disaster Assistance Program	83.516	<u>100,199</u>
Total Federal Emergency Management Agency		<u>139,145</u>
<u>United States Department of Housing and Urban Development</u>		
Direct program - Housing Counseling Assistance Program	14.169	<u>4,620</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>13,919</u>
<u>United States Department of Commerce</u>		
Passed through Louisiana Department of Natural Resources: Coastal Resources Program		
	NONE	<u>22,500</u>
<u>United States Department of Labor</u>		
Passed through Louisiana Department of Labor through St. Charles Parish - Job Training Partnership Act		
	17.250	<u>50,088</u>
Total		1,501,445
Non-Monetary Assistance		
Food Stamps		<u>3,614,729 *</u>
Total Federal Assistance Expended		<u>\$5,116,174</u>

*Major Federal Programs

Schedule 27 (concluded)

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

DECEMBER 31, 1995



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INDEPENDENT AUDITORS' REPORT ON THE INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

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 years ended December 31, 1995 and 1994, and have issued our report thereon dated June 13, 1996. We have also audited the compliance of St. James Parish Council, State of Louisiana, with requirements applicable to major federal financial assistance programs and have issued our report thereon dated June 13, 1996.

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

In planning and performing our audits for the years ended December 31, 1995 and 1994, we considered the internal control structure of St. James Parish Council, State of Louisiana, in order to determine our auditing procedures for the purpose of expressing our opinions on the general purpose financial statements of St. James Parish Council, State of Louisiana, with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated June 13, 1996.

The management of St. James Parish Council, State of Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling that responsibility, estimates and judgments by management are required to assess the

expected benefits and related costs of internal control structure policies and procedures. The objectives of internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal accounting and administrative controls used in administering federal financial assistance programs in the following categories:

Accounting Controls:

- Revenues/receipts
- Purchases/disbursements
- Budgeting and budget reporting
- External financial reporting

Administrative controls over federal financial assistance programs:

General requirements:

- Political activity
- Davis-Bacon Act
- Civil rights
- Cash management
- Relocation assistance and real property acquisition
- Federal financial reports
- Allowable costs/cost principles
- Drug-free Workplace Act
- Administrative requirements

Specific requirements:

- Cost allocation
- Types of services allowed or not allowed
- Eligibility
- Matching, level of effort
- Food stamp security
- Reporting

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

During the years ended December 31, 1995 and 1994, St. James Parish, State of Louisiana, expended 85% and 86%, respectively, of its total federal financial assistance under major federal financial assistance programs.

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

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

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This report is intended solely for the use of management, all applicable federal agencies, and those other governments from which federal financial assistance was received and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the St. James Parish Council, is a matter of public record.

Charlet and Smith

June 13, 1996

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

DECEMBER 31, 1995



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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS

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

We have audited the general purpose financial statements of St. James Parish Council, State of Louisiana, as of and for the years ended December 31, 1995 and 1994, and have issued our report thereon dated June 13, 1996.

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

- Political activity
- Davis-Bacon Act
- Civil rights
- Cash management
- Relocation assistance and real property acquisition
- Federal financial reports
- Allowable cost/cost principles
- Drug-free Workplace Act
- Administrative requirements

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

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that

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caused us to believe that St. James Parish Council, State of Louisiana, had not complied, in all material respects, with those requirements.

This report is intended for the information of management, all applicable Federal agencies, and those other governments from which Federal financial assistance was received. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Charlet and Smith

June 13, 1996

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

DECEMBER 31, 1995



CHARLET AND SMITH

Certified Public Accountants
A Registered Limited Liability Partnership

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS

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

We have audited the general purpose financial statements of St. James Parish Council, State of Louisiana, as of and for the years ended December 31, 1995 and 1994, and have issued our report thereon dated June 13, 1996.

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

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

In our opinion, St. James Parish Council, State of Louisiana, complied, in all material respects, with the specific requirements referred to in the second paragraph that are applicable to each of its major federal programs for the year ended December 31, 1995.

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This report is intended solely for the use of management, all applicable federal agencies, and those other governments from which federal financial assistance was received and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the St. James Parish Council is a matter of public record.

Charlet and Smith

June 13, 1996

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

DECEMBER 31, 1995



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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NON-MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

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

We have audited the general purpose financial statements of St. James Parish Council, State of Louisiana, as of and for the years ended December 31, 1995 and 1994, and have issued our report thereon dated June 13, 1996.

In connection with our audit of the general purpose financial statements of St. James Parish Council, State of Louisiana, and with our consideration of St. James Parish Council, State of Louisiana's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1995.

As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on St. James Parish Council, State of Louisiana's compliance with these requirements. Accordingly, we do not express such an opinion.

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

Page 2

This report is intended for the information of management, all applicable Federal agencies, and those other governments from which Federal financial assistance was received. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Charlet and Smith

June 13, 1996

St. James Parish Council
 Convent, Louisiana
 Special Revenue Funds
 Combining Statement of Revenues, Expenditures
 and Changes in Fund Balances—Actual
 For the year ended December 31, 1995

	Head Start Program	Weatherization	Energy Assistance	Senior Citizens Activities	Housing Development	Head Start Activity	Community Services Block Grant
Expenditures:							
Current:							
General government:							
Financial administration	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-
Health and welfare	-	8,404	54,066	7,463	-	-	67,285
Public housing	-	-	-	-	3,647	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development and assistance	735,176	-	-	-	-	10,501	-
Capital outlay	76,815	-	2,124	5,956	-	-	-
In-kind expenses	226,510	-	-	-	-	-	-
Total expenditures	<u>1,038,501</u>	<u>8,404</u>	<u>56,190</u>	<u>13,419</u>	<u>3,647</u>	<u>10,501</u>	<u>67,285</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	(8,898)	(3,367)	1,231	-
Other financing sources (uses):							
Operating transfers in	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	-	(8,898)	(3,367)	1,231	-
Fund balance, beginning of year	-	-	-	20,088	3,384	2,995	-
Residual equity transfer	-	-	-	-	-	-	-
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$11,190</u>	<u>\$17</u>	<u>\$4,226</u>	<u>\$ -</u>

St. James Parish Council
 Convent, Louisiana
 Special Revenue Funds
 Combining Statement of Revenues, Expenditures
 and Changes in Fund Balances—Actual
 For the year ended December 31, 1995

	Commodities Distribution	Emergency Food and Shelter	Gramercy Recreation District	Community Services Block Grant Homeless Prevention	Totals
Revenues:					
Taxes:					
Ad valorem	\$ -	\$ -	\$80,380	\$ -	\$4,503,820
Voluntary payments in lieu of taxes	-	-	-	-	15,000
Sales and use	-	-	-	-	2,281,896
Intergovernmental:					
Federal	3,683	7,418	-	3,033	1,370,985
State	-	-	2,014	-	483,644
Local	-	-	-	-	73,528
Fines and forfeits	-	-	-	-	151,606
Charges for services	-	-	2,514	-	444,440
Interest	-	-	1,353	-	169,534
In-kind contributions	-	-	-	-	226,510
Other revenues:					
Commissions	-	-	-	-	1,835
Rents and royalties	-	-	4,720	-	25,282
Sales	-	-	-	-	281,393
Telephone service charge	-	-	-	-	65,454
Miscellaneous	-	-	-	-	41,679
Total revenues	<u>3,683</u>	<u>7,418</u>	<u>90,981</u>	<u>3,033</u>	<u>10,136,606</u>

St. James Parish Council
 Convent, Louisiana
 Special Revenue Funds
 Combining Statement of Revenues, Expenditures
 and Changes in Fund Balances - Actual
 For the year ended December 31, 1995

	Commodities Distribution	Emergency Food and Shelter	Gramercy Recreation District	Community Services Block Grant Homeless Prevention	Totals
Expenditures:					
Current:					
General government:					
Financial administration	-	-	2,786	-	267,467
Judicial	-	-	-	-	277,374
Other-unclassified	-	-	-	-	834,303
Public safety	-	-	-	-	1,136,992
Highways and streets	-	-	-	-	856,836
Sanitation	-	-	-	-	867,793
Public transportation	-	-	-	-	624,246
Health and welfare	894	7,418	-	3,033	1,090,083
Public housing	-	-	109,310	-	3,647
Culture and recreation	-	-	-	-	1,096,829
Economic development and assistance	-	-	-	-	745,677
Capital outlay	-	-	11,317	-	793,672
In-kind expenses	-	-	-	-	226,510
Total expenditures	<u>894</u>	<u>7,418</u>	<u>123,413</u>	<u>3,033</u>	<u>8,821,429</u>
Excess (deficiency) of revenues over (under) expenditures	2,789	-	(32,432)	-	1,315,177
Other financing sources (uses):					
Operating transfers in	-	-	-	-	619,144
Operating transfers out	-	-	-	-	(279,957)
Total other financing sources (uses)	-	-	-	-	<u>339,187</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	2,789	-	(32,432)	-	1,654,364
Fund balance, beginning of year	6,452	-	123,088	-	6,767,771
Residual equity transfer	-	-	-	-	(81,703)
Fund balance, end of year	<u>\$9,241</u>	<u>\$-</u>	<u>\$90,656</u>	<u>\$-</u>	<u>\$8,340,432</u>

St. James Parish Council
 Convent, Louisiana
 Special Revenue Funds
 Combining Statement of Revenues, Expenditures
 and Changes in Fund Balances - Budget
 For the year ended December 31, 1995

	Maintenance Funds							Criminal Court
	Road and Bridge	Courthouse Jail and Public Buildings	Parishwide Drainage	Fire Protection District No. 2	St. James Transit System	Ferry	Parish Library	
Revenues:								
Taxes:								
Ad valorem	\$997,100	\$997,100	\$390,800	\$129,600	\$ -	\$ -	\$698,000	\$ -
Voluntary payments in lieu of taxes	-	-	-	-	-	-	-	-
Sales and use	-	-	-	-	-	-	-	-
Intergovernmental:								
Federal	3,900	-	161,900	-	103,600	10,700	-	-
State	302,700	15,500	126,700	-	-	-	28,000	3,000
Local	-	-	-	-	62,600	-	-	13,400
Fines and forfeits	-	-	-	-	-	-	-	138,500
Charges for services	-	-	-	-	3,700	101,000	-	-
Interest	25,200	15,000	7,500	5,500	500	2,500	24,000	300
In-kind contributions	-	-	-	-	-	-	-	-
Other revenues:								
Commissions	-	1,300	-	-	-	-	-	-
Rents and royalties	-	-	-	-	-	-	-	-
Sales	2,300	-	-	-	-	245,500	1,600	-
Telephone service charge	-	-	-	-	-	-	-	-
Miscellaneous	500	100	-	-	100	19,000	3,300	-
Total revenues	<u>1,331,700</u>	<u>1,029,000</u>	<u>686,900</u>	<u>135,100</u>	<u>170,500</u>	<u>378,700</u>	<u>754,900</u>	<u>155,200</u>

St. James Parish Council
 Convent, Louisiana
 Special Revenue Funds
 Combining Statement of Revenues, Expenditures
 and Changes in Fund Balances - Budget
 For the year ended December 31, 1995

	Maintenance Funds							
	Road and Bridge	Courthouse Jail and Public Buildings	Parishwide Drainage	Fire Protection District No. 2	St. James Transit System	Ferry	Parish Library	Criminal Court
Expenditures:								
Current:								
General government:								
Financial administration	33,200	32,900	12,900	4,300	-	-	23,000	-
Judicial	-	-	-	-	-	-	-	276,700
Other-unclassified	-	822,200	-	-	-	-	-	-
Public safety	-	-	619,100	99,400	-	-	-	-
Highways and streets	664,500	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	368,300	256,250	-	-
Health and welfare	-	-	-	-	-	-	-	-
Public housing	-	-	-	-	-	-	429,800	-
Culture and recreation	-	-	-	-	-	-	-	-
Economic development and assistance	-	-	-	-	-	-	-	-
Capital outlay	47,500	4,000	-	-	51,000	-	105,000	3,000
In-kind expenses	-	-	-	-	-	-	-	-
Total expenditures	<u>745,200</u>	<u>859,100</u>	<u>632,000</u>	<u>103,700</u>	<u>419,300</u>	<u>256,250</u>	<u>557,800</u>	<u>279,700</u>
Excess (deficiency) of revenues over (under) expenditures	586,500	169,900	54,900	31,400	(248,800)	122,450	197,100	(124,500)
Other financing sources (uses):								
Operating transfers in	-	-	-	-	248,800	61,000	-	124,500
Operating transfers out	(238,000)	-	-	(20,000)	-	-	-	-
Total other financing sources (uses)	<u>(238,000)</u>	<u>-</u>	<u>-</u>	<u>(20,000)</u>	<u>248,800</u>	<u>61,000</u>	<u>-</u>	<u>124,500</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	348,500	169,900	54,900	11,400	-	183,450	197,100	-
Fund balance, beginning of year	1,263,948	744,556	547,420	304,513	34,423	(104,821)	1,047,529	4,831
Residual equity transfer	-	-	-	-	-	(87,750)	-	-
Fund balance, end of year	<u>\$1,612,448</u>	<u>\$914,456</u>	<u>\$602,320</u>	<u>\$315,913</u>	<u>\$34,423</u>	<u>(\$9,121)</u>	<u>\$1,244,629</u>	<u>\$4,831</u>

St. James Parish Council
 Convent, Louisiana
 Special Revenue Funds

Combining Statement of Revenues, Expenditures
 and Changes in Fund Balances - Budget
 For the year ended December 31, 1995

	Road Lighting District Maintenance Funds				Sales Tax Funds				
	No. 1-A	No. 2	No. 4	Solid Waste Disposal	Parks and Recreation	Elderly & Emergency Medical Services	Enhanced 911 System Maintenance	Public Safety	
Revenues:									
Taxes:									
Ad valorem	\$93,500	\$41,000	\$29,300	\$ -	\$42,300	\$ -	\$199,400	\$797,700	
Voluntary payments in lieu of taxes	-	-	15,000	-	-	-	-	-	
Sales and use	-	-	-	711,800	711,800	711,800	-	-	
Intergovernmental:									
Federal	-	-	-	-	77,100	-	-	-	
State	1,800	-	6,500	-	-	100,300	-	-	
Local	-	-	-	-	-	-	-	-	
Fines and forfeits	-	-	-	-	-	-	-	-	
Charges for services	-	-	-	337,000	-	-	-	-	
Interest	5,800	1,000	800	4,000	7,000	1,200	5,100	38,700	
In-kind contributions	-	-	-	-	-	-	-	-	
Other revenues:									
Commissions	-	-	-	-	500	-	-	-	
Rents and royalties	-	-	-	-	16,000	-	7,200	-	
Sales	-	-	-	-	-	-	-	-	
Telephone service charge	-	-	-	-	-	-	64,000	-	
Miscellaneous	-	-	-	-	200	5,400	3,800	4,600	
Total revenues	101,100	42,000	51,600	1,052,800	854,900	818,700	279,500	841,000	

St. James Parish Council
 Convent, Louisiana
 Special Revenue Funds
 Combining Statement of Revenues, Expenditures
 and Changes in Fund Balances - Budget
 For the year ended December 31, 1995

	Sales Tax Funds							
	No. 1-A	No. 2	No. 4	Solid Waste Disposal	Parks and Recreation	Elderly & Emergency Medical Services	Enhanced 911 System Maintenance	Public Safety
Expenditures:								
Current:								
General government:								
Financial administration	3,100	1,400	1,000	39,400	27,600	26,200	6,600	52,170
Judicial	-	-	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-	172,000	397,825
Public safety	-	-	-	-	-	-	-	-
Highways and streets	84,000	27,600	68,000	-	-	-	-	-
Sanitation	-	-	-	871,900	-	-	-	-
Public transportation	-	-	-	-	-	748,500	-	-
Health and welfare	-	-	-	-	-	-	-	-
Public housing	-	-	-	-	566,400	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Economic development and assistance	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	258,700	154,000	44,800	118,400
In-kind expenses	-	-	-	-	-	-	-	-
Total expenditures	<u>87,100</u>	<u>29,000</u>	<u>69,000</u>	<u>911,300</u>	<u>852,700</u>	<u>928,700</u>	<u>223,400</u>	<u>568,395</u>
Excess (deficiency) of revenues over (under) expenditures	14,000	13,000	(17,400)	141,500	2,200	(110,000)	56,100	272,605
Other financing sources (uses):								
Operating transfers in	-	-	17,400	-	49,200	110,000	-	20,000
Operating transfers out	-	-	-	-	(48,100)	-	-	-
Total other financing sources (uses)	-	-	<u>17,400</u>	-	<u>1,100</u>	<u>110,000</u>	-	<u>20,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	14,000	13,000	-	141,500	3,300	-	56,100	292,605
Fund balance, beginning of year	576,727	165,179	27,951	347,181	295,129	(102,868)	227,774	1,228,492
Residual equity transfer	-	-	-	-	-	-	-	-
Fund balance, end of year	<u>\$590,727</u>	<u>\$178,179</u>	<u>\$27,951</u>	<u>\$488,681</u>	<u>\$298,429</u>	<u>(\$102,868)</u>	<u>\$283,874</u>	<u>\$1,521,097</u>

St. James Parish Council
 Convent, Louisiana
 Special Revenue Funds

Combining Statement of Revenues, Expenditures
 and Changes in Fund Balances - Budget
 For the year ended December 31, 1995

	Title III				Area Agency On Aging			
	C-2 Home Delivered Meals	C-1 Congregate Meals	B Social Services	Senior Center Funds	Helping Hands	Local Support	Discretionary	Cash In Lieu Of Commodities
Revenues:								
Taxes:								
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Voluntary payments in lieu of taxes	-	-	-	-	-	-	-	-
Sales and use	-	-	-	-	-	-	-	-
Intergovernmental:								
Federal	30,400	29,500	41,000	-	-	-	-	36,300
State	-	-	4,500	18,900	2,700	-	12,000	-
Local	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
In-kind contributions	-	-	-	-	-	-	-	-
Other revenues:								
Commissions	-	-	-	-	-	-	-	-
Rents and royalties	-	-	-	-	-	-	-	-
Sales	8,500	11,100	-	-	-	-	-	-
Telephone service charge	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	<u>38,900</u>	<u>40,600</u>	<u>45,500</u>	<u>18,900</u>	<u>2,700</u>	<u>-</u>	<u>12,000</u>	<u>36,300</u>

St. James Parish Council
 Convent, Louisiana
 Special Revenue Funds
 Combining Statement of Revenues, Expenditures
 and Changes in Fund Balances - Budget
 For the year ended December 31, 1995

	Title III				Area Agency On Aging			
	C-2 Home Delivered Meals	C-1 Congregate Meals	B Social Services	Senior Center Funds	Helping Hands	Local Support	Discretionary	Cash In Lieu Of Commodities
Expenditures:								
Current:								
General government:								
Financial administration	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Health and welfare	38,900	40,600	45,500	18,900	3,400	1,251	12,000	36,300
Public housing	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-
and assistance	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
In-kind expenses	-	-	-	-	-	-	-	-
Total expenditures	<u>38,900</u>	<u>40,600</u>	<u>45,500</u>	<u>18,900</u>	<u>3,400</u>	<u>1,251</u>	<u>12,000</u>	<u>36,300</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	(700)	(1,251)	-	-
Other financing sources (uses):								
Operating transfers in	-	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	-	-	(700)	(1,251)	-	-
Fund balance, beginning of year	-	-	-	-	2,549	1,251	-	-
Residual equity transfer	-	-	-	-	-	-	-	-
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$1,849</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

St. James Parish Council
 Convent, Louisiana
 Special Revenue Funds

Combining Statement of Revenues, Expenditures
 and Changes in Fund Balances - Budget
 For the year ended December 31, 1995

	Head Start Program	Weatherization	Energy Assistance	Senior Citizens Activities	Housing Development	Head Start Activity	Community Services Block Grant
Revenues:							
Taxes:							
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Voluntary payments in lieu of taxes	-	-	-	-	-	-	-
Sales and use	-	-	-	-	-	-	-
Intergovernmental:							
Federal	775,800	12,400	56,400	-	350	-	69,900
State	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Interest	300	-	-	400	-	-	-
In-kind contributions	194,100	-	-	-	-	-	-
Other revenues:							
Commissions	-	-	-	-	-	-	-
Rents and royalties	-	-	-	-	-	-	-
Sales	-	-	-	2,450	-	10,900	-
Telephone service charge	-	-	-	-	-	-	-
Miscellaneous	-	-	-	350	-	-	-
Total revenues	<u>970,200</u>	<u>12,400</u>	<u>56,400</u>	<u>3,200</u>	<u>350</u>	<u>10,900</u>	<u>69,900</u>

St. James Parish Council
 Convent, Louisiana
 Special Revenue Funds
 Combining Statement of Revenues, Expenditures
 and Changes in Fund Balances - Budget
 For the year ended December 31, 1995

	Head Start Program	Weatherization	Energy Assistance	Senior Citizens Activities	Housing Development	Head Start Activity	Community Services Block Grant
Expenditures:							
Current:							
General government:							
Financial administration	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Public transportation	-	12,400	56,400	5,300	-	-	69,900
Health and welfare	-	-	-	-	3,734	-	-
Public housing	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development and assistance	752,700	-	-	-	-	10,100	-
Capital outlay	23,400	-	-	6,000	-	-	-
In-kind expenses	194,100	-	-	-	-	-	-
Total expenditures	<u>970,200</u>	<u>12,400</u>	<u>56,400</u>	<u>11,300</u>	<u>3,734</u>	<u>10,100</u>	<u>69,900</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	(8,100)	(3,384)	800	-
Other financing sources (uses):							
Operating transfers in	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	-	(8,100)	(3,384)	800	-
Fund balance, beginning of year	-	-	-	20,088	3,384	2,995	-
Residual equity transfer	-	-	-	-	-	-	-
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$11,988</u>	<u>\$ -</u>	<u>\$3,795</u>	<u>\$ -</u>

St. James Parish Council
 Convent, Louisiana
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Combining Statement of Revenues, Expenditures
 and Changes in Fund Balances - Budget
 For the year ended December 31, 1995

	Commodities Distribution	Emergency Food and Shelter	Gramercy Recreation District	Community Services Block Grant Homeless Prevention	Totals
Revenues:					
Taxes:					
Ad valorem	\$ -	\$ -	\$98,800	\$ -	\$4,514,600
Voluntary payments in lieu of taxes	-	-	-	-	15,000
Sales and use	-	-	-	-	2,135,400
Intergovernmental:					
Federal	3,700	19,000	-	4,400	1,436,350
State	-	-	5,500	-	628,100
Local	-	-	-	-	76,000
Fines and forfeits	-	-	-	-	138,500
Charges for services	-	-	2,500	-	444,200
Interest	-	-	1,700	-	146,500
In-kind contributions	-	-	-	-	194,100
Other revenues:					
Commissions	-	-	-	-	1,800
Rents and royalties	-	-	3,500	-	26,700
Sales	-	-	-	-	282,350
Telephone service charge	-	-	-	-	64,000
Miscellaneous	-	-	100	-	37,450
Total revenues	<u>3,700</u>	<u>19,000</u>	<u>112,100</u>	<u>4,400</u>	<u>10,141,050</u>

St. James Parish Council
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 For the year ended December 31, 1995

	Commodities Distribution	Emergency Food and Shelter	Gramercy Recreation District	Community Services Block Grant Homeless Prevention	Totals
Expenditures:					
Current:					
General government:					
Financial administration	-	-	3,300	-	267,070
Judicial	-	-	-	-	276,700
Other-unclassified	-	-	-	-	822,200
Public safety	-	-	-	-	1,288,325
Highways and streets	-	-	-	-	844,100
Sanitation	-	-	-	-	871,900
Public transportation	-	-	-	-	624,550
Health and welfare	3,700	19,000	-	4,400	1,116,451
Public housing	-	-	-	-	3,734
Culture and recreation	-	-	110,000	-	1,106,200
Economic development and assistance	-	-	-	-	762,800
Capital outlay	-	-	5,000	-	820,800
In-kind expenses	-	-	-	-	194,100
Total expenditures	<u>3,700</u>	<u>19,000</u>	<u>118,300</u>	<u>4,400</u>	<u>8,998,930</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	(6,200)	-	1,142,120
Other financing sources (uses):					
Operating transfers in	-	-	-	-	630,900
Operating transfers out	-	-	-	-	(306,100)
Total other financing sources (uses)	-	-	-	-	<u>324,800</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	(6,200)	-	1,466,920
Fund balance, beginning of year	6,452	-	123,088	-	6,767,771
Residual equity transfer	-	-	-	-	(87,750)
Fund balance, end of year	<u>\$6,452</u>	<u>\$-</u>	<u>\$116,888</u>	<u>\$-</u>	<u>\$8,146,941</u>

St. James Parish Council
 Convent, Louisiana
 Special Revenue Funds

Combining Statement of Revenues, Expenditures
 and Changes in Fund Balances - Actual
 For the year ended December 31, 1994

	Maintenance Funds							Criminal Court
	Road and Bridge	Courthouse Jail and Public Buildings	Parishwide Drainage	Fire Protection District No. 2	St. James Transit System	Ferry	Parish Library	
Revenues:								
Taxes:								
Ad valorem	\$787,240	\$787,288	\$308,599	\$97,461	\$ -	\$ -	\$551,069	\$ -
Voluntary payments in lieu of taxes	-	-	-	-	-	105,000	-	-
Sales and use	-	-	-	-	-	-	-	-
Intergovernmental:								
Federal	-	-	-	-	96,355	-	-	-
State	309,462	15,522	193,576	-	-	-	27,379	1,451
Local	-	-	5,000	-	59,141	-	-	10,816
Fines and forfeits	-	-	-	-	-	-	-	135,709
Charges for services	-	-	-	-	7,231	310,133	-	-
Interest	13,069	9,657	3,388	3,424	198	407	16,018	211
In-kind contributions	-	-	-	-	-	-	-	-
Other revenues:								
Commissions	-	1,225	-	-	-	-	-	-
Rents and royalties	-	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	1,843	-
Telephone service charge	-	-	-	-	-	-	-	-
Miscellaneous	500	-	-	-	1	4,000	3,525	-
Total revenues	<u>1,110,271</u>	<u>813,692</u>	<u>510,563</u>	<u>100,885</u>	<u>162,926</u>	<u>419,540</u>	<u>599,834</u>	<u>148,187</u>

St. James Parish Council
Convent, Louisiana
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For the year ended December 31, 1994

	Maintenance Funds							
	Road and Bridge	Courthouse Jail and Public Buildings	Parishwide Drainage	Fire Protection District No. 2	St. James Transit System	Ferry	Parish Library	Criminal Court
Expenditures:								
Current:								
General government:								
Financial administration	26,826	26,826	10,514	3,336	-	-	18,778	-
Judicial	-	-	-	-	-	-	-	266,491
Other-unclassified	-	862,099	-	-	-	-	-	-
Public safety	-	-	608,089	99,703	-	-	-	-
Highways and streets	573,884	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	332,911	746,020	-	-
Health and welfare	-	-	-	-	-	-	-	-
Public housing	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	396,009	-
Economic development and assistance	-	-	-	-	-	-	-	-
Capital outlay	78,810	114,454	24,448	-	-	-	63,079	13,671
In-kind expenses	-	-	-	-	-	-	-	-
Total expenditures	<u>679,520</u>	<u>1,003,379</u>	<u>643,051</u>	<u>103,039</u>	<u>332,911</u>	<u>746,020</u>	<u>477,866</u>	<u>280,162</u>
Excess (deficiency) of revenues over (under) expenditures	430,751	(189,687)	(132,488)	(2,154)	(169,985)	(326,480)	121,968	(131,975)
Other financing sources (uses):								
Operating transfers in	-	16,000	139,700	-	205,200	345,000	-	133,922
Operating transfers out	(200,000)	-	-	(20,000)	-	-	-	-
Total other financing sources (uses)	<u>(200,000)</u>	<u>16,000</u>	<u>139,700</u>	<u>(20,000)</u>	<u>205,200</u>	<u>345,000</u>	<u>-</u>	<u>133,922</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	230,751	(173,687)	7,212	(22,154)	35,215	18,520	121,968	1,947
Fund balance, beginning of year	1,033,197	918,243	540,208	326,667	(792)	(123,341)	925,561	2,884
Fund balance, end of year	<u>\$1,263,948</u>	<u>\$744,556</u>	<u>\$547,420</u>	<u>\$304,513</u>	<u>\$34,423</u>	<u>(\$104,821)</u>	<u>\$1,047,529</u>	<u>\$4,831</u>

St. James Parish Council
 Convent, Louisiana
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 Combining Statement of Revenues, Expenditures
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 For the year ended December 31, 1994

	Road Lighting District Maintenance Funds				Sales Tax Funds						
	No. 1-A		No. 2		No. 4		Solid Waste Disposal	Parks and Recreation	Elderly & Emergency Medical Services	Enhanced 911 System Maintenance	Public Safety
	No. 1-A	No. 2	No. 2	No. 4	No. 4						
Revenues:											
Taxes:											
Ad valorem	\$61,129	\$41,667	\$27,991	\$	\$42,797	\$	\$157,448	\$629,791			
Voluntary payments in lieu of taxes	-	-	15,000	-	-	-	-	-	-	-	-
Sales and use	-	-	-	613,812	613,812	613,812	-	-	-	-	-
Intergovernmental:											
Federal	-	-	-	-	10,000	-	-	-	-	-	-
State	1,808	-	9,746	-	-	301	-	-	-	-	-
Local	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	335,443	-	-	-	-	-	-	-
Interest	4,861	944	435	3,864	3,108	605	2,927	20,265			
In-kind contributions	-	-	-	-	-	-	-	-	-	-	-
Other revenues:											
Commissions	-	-	-	-	1,001	-	-	-	-	-	-
Rents and royalties	-	-	-	-	18,130	-	7,200	-	-	-	-
Sales	-	-	-	-	100	-	-	-	-	-	-
Telephone service charge	-	-	-	-	-	-	63,137	-	-	-	-
Miscellaneous	-	-	-	-	25	-	3,132	-	-	-	-
Total revenues	<u>67,798</u>	<u>42,611</u>	<u>53,172</u>	<u>953,119</u>	<u>688,973</u>	<u>614,718</u>	<u>233,844</u>	<u>650,056</u>			

St. James Parish Council
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 For the year ended December 31, 1994

	Sales Tax Funds								
	Road Lighting District Maintenance Funds		Solid Waste Disposal			Parks and Recreation	Elderly & Emergency Medical Services	Enhanced 911 System Maintenance	Public Safety
	No. 1-A	No. 2	No. 4	No. 4	No. 4	No. 4	No. 4	No. 4	No. 4
Expenditures:									
Current:									
General government:									
Financial administration	2,034	1,504	913	51,065	25,908	24,365	5,363	42,132	-
Judicial	-	-	-	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-	189,217	436,146	-
Public safety	84,846	28,960	68,601	-	-	-	-	-	-
Highways and streets	-	-	-	961,894	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	748,615	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Public housing	-	-	-	-	545,399	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Economic development and assistance	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	17,903	-	4,439	106,556	-
In-kind expenses	-	-	-	-	-	-	-	-	-
Total expenditures	<u>86,880</u>	<u>30,464</u>	<u>69,514</u>	<u>1,012,959</u>	<u>589,210</u>	<u>772,980</u>	<u>199,019</u>	<u>584,834</u>	<u>584,834</u>
Excess (deficiency) of revenues over (under) expenditures	(19,082)	12,147	(16,342)	(59,840)	99,763	(158,262)	34,825	65,222	-
Other financing sources (uses):									
Operating transfers in	-	-	5,000	-	-	187,000	-	20,000	-
Operating transfers out	-	-	-	-	(50,000)	-	-	(20,000)	-
Total other financing sources (uses)	-	-	5,000	-	(50,000)	187,000	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(19,082)	12,147	(11,342)	(59,840)	49,763	28,738	34,825	65,222	-
Fund balance, beginning of year	595,809	153,032	39,293	407,021	245,366	(131,606)	192,949	1,163,270	-
Fund balance, end of year	<u>\$576,727</u>	<u>\$165,179</u>	<u>\$27,951</u>	<u>\$347,181</u>	<u>\$295,129</u>	<u>(\$102,868)</u>	<u>\$227,774</u>	<u>\$1,228,492</u>	<u>\$1,228,492</u>

St. James Parish Council
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Combining Statement of Revenues, Expenditures
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	Title III				Area Agency On Aging			
	C-2 Home Delivered Meals	C-1 Congregate Meals	B Social Services	Senior Center Funds	Helping Hands	Local Support	Discretionary	Cash In Lieu Of Commodities
Revenues:								
Taxes:								
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Voluntary payments in lieu of taxes	-	-	-	-	-	-	-	-
Sales and use	-	-	-	-	-	-	-	-
Intergovernmental:								
Federal	25,401	25,617	39,438	-	-	-	-	55,623
State	-	-	4,125	17,504	2,764	-	11,568	-
Local	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
In-kind contributions	-	-	-	-	-	-	-	-
Other revenues:								
Commissions	-	-	-	-	-	-	-	-
Rents and royalties	-	-	-	-	-	-	-	-
Sales	8,577	8,215	-	-	-	-	-	-
Telephone service charge	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	<u>33,978</u>	<u>33,832</u>	<u>43,563</u>	<u>17,504</u>	<u>2,764</u>	<u>11,568</u>	<u>11,568</u>	<u>55,623</u>

St. James Parish Council
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	Title III					Area Agency On Aging			
	C-2 Home Delivered Meals	C-1 Congregate Meals	B Social Services	Senior Center Funds	Cash In Lieu Of Commodities	Helping Hands	Local Support	Discretionary	
Expenditures:									
Current:									
General government:									
Financial administration	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-
Public transportation	33,978	33,832	43,563	17,504	5,085	2,476	11,568	55,623	
Health and welfare	-	-	-	-	-	-	-	-	-
Public housing	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Economic development and assistance	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
In-kind expenses	-	-	-	-	-	-	-	-	-
Total expenditures	<u>33,978</u>	<u>33,832</u>	<u>43,563</u>	<u>17,504</u>	<u>5,085</u>	<u>2,476</u>	<u>11,568</u>	<u>55,623</u>	
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	(2,321)	(2,476)	-	-	-
Other financing sources (uses):									
Operating transfers in	-	-	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	-	-	(2,321)	(2,476)	-	-	-
Fund balance, beginning of year	-	-	-	-	4,870	3,727	-	-	-
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$2,549</u>	<u>\$1,251</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

St. James Parish Council
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 Combining Statement of Revenues, Expenditures
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 For the year ended December 31, 1994

	Head Start Program	Weatherization	Energy Assistance	Senior Citizens Activities	Housing Development	Head Start Activity	Local Initiative
Revenues:							
Taxes:							
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Voluntary payments in lieu of taxes	-	-	-	-	-	-	-
Sales and use	-	-	-	-	-	-	-
Intergovernmental:							
Federal	768,177	13,919	60,793	-	4,620	-	-
State	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Interest	12	-	-	522	-	-	-
In-kind contributions	214,817	-	-	-	-	-	-
Other revenues:							
Commissions	-	-	-	-	-	-	-
Rents and royalties	-	-	-	-	-	-	-
Sales	-	-	-	4,151	-	8,495	-
Telephone service charge	-	-	-	-	-	-	-
Miscellaneous	-	-	-	250	-	-	-
Total revenues	<u>983,006</u>	<u>13,919</u>	<u>60,793</u>	<u>4,923</u>	<u>4,620</u>	<u>8,495</u>	<u>-</u>

St. James Parish Council
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	Head Start Program	Weatherization	Energy Assistance	Senior Citizens Activities	Housing Development	Head Start Activity	Local Initiative
Expenditures:							
Current:							
General government:							
Financial administration	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Public transportation	-	13,919	60,793	7,228	-	-	405
Health and welfare	-	-	-	-	5,201	-	-
Public housing	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development and assistance	686,556	-	-	-	-	5,699	-
Capital outlay	81,633	-	-	-	-	-	-
In-kind expenses	214,817	-	-	-	-	-	-
Total expenditures	983,006	13,919	60,793	7,228	5,201	5,699	405
Excess (deficiency) of revenues over (under) expenditures	-	-	-	(2,305)	(581)	2,796	(405)
Other financing sources (uses):							
Operating transfers in	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	-	(2,305)	(581)	2,796	(405)
Fund balance, beginning of year	-	-	-	22,393	3,965	199	405
Fund balance, end of year	\$ -	\$ -	\$ -	\$20,088	\$3,384	\$2,995	\$ -