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

Release Date: 001 23 1981

001 23 1981

**ST. JAMES PARISH COUNCIL**  
State of Louisiana

General Purpose Financial Statements  
As of and for the Year  
Ended December 31, 1998



Prepared for  
Department of Finance

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# Office of the President

St. James Parish

P. O. Box 106

Greene, Louisiana 70724-0106

504-2367 267-1870 505-3756

Dale J. Hyman, Jr.  
President

June 8, 1988

Office of the Legislative Auditor

Attn: Ms. Carmen Walker

1000 Riverside North

P. O. Box 94007

Baton Rouge, LA 70804-0007

Dear Ms. Walker:

In accordance with Louisiana Revised Statute 24:614, enclosed are the annual financial statements for the St. James Parish Council as of and for the fiscal year ended December 31, 1988. 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

A.J./ml  
Enclosures

---

Jody R. Chandler  
Operations  
Director

A. J. Laiche  
Finance  
Director

Bert A. White  
Human Resources  
Director

Gerald J. Falgout  
Emergency Preparedness  
Director

---

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT





# Postlethwaite & Netterville

A Professional Accounting Corporation  
CERTIFIED PUBLIC ACCOUNTANTS

2284 SEVEN HILLS • SUITE 400 • MONROE, LOUISIANA 70001 • TELEPHONE (504)331-0000 • FAX (504)331-0000

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

## Independent Auditors' Report

We have audited the accompanying general purpose financial statements of the St. James Parish Council, State of Louisiana, as of and for the year December 31, 1995. These general purpose financial statements are the responsibility of the management of St. James Parish Council, State of Louisiana. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of the discretely presented component units, St. James Parish Hospital and St. James Parish Clerk of Court. The financial statements of St. James Parish Hospital reflect total assets of \$50,821,704 as of March 31, 1995 and total revenues of \$7,505,388 for the year ended March 31, 1995. The financial statements of St. James Parish Clerk of Court reflect total assets of \$607,659 as of June 30, 1995 and total revenues of \$330,394 for the year ended June 30, 1995. These 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 component units, is based solely on the reports of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of State and Local Governments." These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion based on our audit and the reports of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the St. James Parish Council, State of Louisiana, at December 31, 1995 and the results of its operations and the cash flows of its proprietary fund types and discretely presented component unit for the year ended December 31, 1995 in conformity with generally accepted accounting principles.

Our audit was 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 prepared 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 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.

In accordance with Government Auditing Standards, we have also issued a report dated June 8, 1997 on our consideration of St. James Parish Council, State of Louisiana's internal control of costs and a report dated June 8, 1997 on its compliance with laws and regulations.

*Robert W. Smith, CPA*

Metairie, Louisiana  
June 8, 1997

INDEPENDENT AUDITORS' REPORT ON  
INTERNAL CONTROL STRUCTURE

DECEMBER 31, 1996



## Postlethwaite & Netterville

*A Professional Services Corporation*  
GENERAL PURPOSE ACCOUNTANTS

2224 BELLEVUE ROAD, SUITE 400, LAKE CHARLES, LOUISIANA 70004-5073 • TELEPHONE (504)387-0800 • FAX (504)387-0807

**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 year ended December 31, 1995, and have issued our report thereon dated June 8, 1997.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audit of State and Local Governments." Those standards and OMB Circular A-133 require that we plan and perform the audit 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 recorded 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.

In planning and performing our audit of the general purpose financial statements of the St. James Parish Council, State of Louisiana, for the year ended December 31, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant

policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the 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 accounts 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.

*R. J. Kelly, CPA*

Metairie, Louisiana  
June 5, 1997

INDEPENDENT AUDITORS' REPORT ON  
COMPLIANCE WITH LAWS AND REGULATIONS

DECEMBER 31, 1996



# Pustlethwaite & Netterville

A Professional Accounting Corporation  
CERTIFIED PUBLIC ACCOUNTANTS

200 • 207.634.4474 (MO) • SUITE 4000 (LAKE), LAFAYETTE, LOUISIANA 70503 • 1000 • P.O. BOX 1000 • 200 • 207.634.4474 (MO) • 200 • 207.634.4474 (MO)

**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 year ended December 31, 1998, and have issued our report thereon dated June 8, 1999.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-129, "Audits of State and Local Governments." Those standards and OMB Circular A-129 require that we plan and perform the audit 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 audit 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 tests disclosed the following instance of noncompliance that is required to be reported herein under Government Auditing Standards for which the ultimate resolution cannot presently be determined. Accordingly, no provision for any liability that may result has been measured in the St. James Parish Council's 1998 general purpose financial statements.

**Citation:** Louisiana Public Bid Law (La. R.S. 38:2311-2351) requires that for purchases of materials and supplies exceeding \$10,000, the procurement must be advertised and awarded based on sealed bids which are received timely.

**Condition:** During the year ended December 31, 1998, the Woodhart Program purchased computer equipment for the Woodhart Centers in the amount of \$44,923 without advertising for bids or receiving bids on the equipment.

**Management's Response:** We have reviewed and revised purchasing procedures to insure that all acquisitions of materials and supplies comply with the Louisiana Public Bid Law.

We considered this instance of noncompliance in forming our opinion on whether St. James Parish Council's 1998 general purpose financial statements are presented fairly, in all material aspects, in conformity with generally accepted accounting principles, and this report does not affect our report dated June 6, 1999 on these general purpose financial statements.

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.

*Robert L. Smith, CPA*     *Matthew S. Lee*

Metairie, Louisiana  
June 6, 1999



GENERAL PURPOSE FINANCIAL STATEMENTS

City of Lincoln Council  
 Council Minutes

All Fund Types - General Fund and Certain Special Districts  
 General Balance Sheet, December 31, 2005  
 (Not Comparative Years to December 31, 2006)

	Governmental Fund Types				Proprietary Fund Types	
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Governmental Activities Funds
<b>Assets and Other Debits</b>						
Cash and cash equivalents	\$204,478	\$1,054,881	\$64,477	\$284,882	\$1,454,843	\$217,124
Time certificates of deposit	--	200,000	10,000	--	--	--
Investment securities	240,421	1,281,221	110,480	123,247	274,862	204,480
Investment in related organizations	--	--	--	--	--	--
Receivables (net of allowances for uncollectibles)	1,640,245	6,624,030	1,720,149	4,000	854,531	14,717
Inventory (net of obsolescence)	1,400	204,754	--	144,000	--	--
Prepaid expenses	--	--	--	--	14,500	--
Other receivables	23,554	--	--	--	220,800	--
Prepaids	--	--	--	--	127,800	--
Intergovernmental	--	--	--	--	810,500	--
Other assets	--	--	--	--	22,000	--
Land (net of depreciation and equipment fund)	--	--	11,000	--	23,850,000	--
Investment in other governmental funds	--	--	--	--	--	--
Amounts to be received in settlement of general obligation debt	--	--	--	--	--	--
<b>Total Assets and Other Debits</b>	<b>\$2,089,096</b>	<b>9,155,016</b>	<b>\$1,806,123</b>	<b>\$398,929</b>	<b>\$18,412,536</b>	<b>\$221,321</b>
<b>Liabilities and Fund Equity</b>						
<b>Liabilities</b>						
Accounts payable	\$204,757	\$247,710	\$24,854	\$4,007	\$294,044	\$--
Accrued salaries	--	--	--	--	--	\$24,500
Payroll liabilities and withholding liabilities	\$5,407	\$20,447	--	--	\$5,171	--
Payable from restricted funds	--	--	--	--	--	--
Debt fund	--	--	--	--	10,000	--
Bond interest payable	--	--	--	--	18,700	--
Bond interest payable within one year	--	--	--	--	180,000	--
Current portion of bonds or debentures	--	--	--	--	--	--
Due to other funds	\$2,000	\$1,000	--	--	\$4,000	--
Other liabilities	--	--	--	--	--	--
Grants and reimbursement	--	--	--	--	--	--
Deferred revenue	--	\$2,000	--	--	\$2,000	--
Capital lease obligation	--	--	--	--	100,000	--
Contingent liabilities	--	--	--	--	\$2,000	--
Other payables	--	--	--	--	--	--
Bonds in violation of intergovernmental	--	--	--	--	170,000	--
Interfund loan payable	\$20,000	--	\$20,000	--	--	--
Total liabilities	<b>\$220,164</b>	<b>\$271,157</b>	<b>\$24,854</b>	<b>\$8,007</b>	<b>\$4,708,814</b>	<b>\$24,500</b>
<b>Fund Equity</b>						
Fund balance - capital	--	--	--	--	\$2,851,184	--
Investment in general fund assets	--	--	--	--	--	--
Special savings	--	--	--	--	--	--
Appropriated	--	--	--	--	\$20,000	\$20,000
Unappropriated	--	--	--	--	\$1,981,184	\$20,000
Unassigned savings	--	--	--	--	\$2,000,000	\$20,000
<b>Fund Reserves:</b>						
Reserve for debt service	--	--	\$100,000	--	--	--
Unassigned - unexpended	\$100,000	\$1,000,000	--	\$20,000	--	--
<b>Total Fund Balance</b>	<b>\$104,164</b>	<b>\$2,271,157</b>	<b>\$124,854</b>	<b>\$28,007</b>	<b>\$4,800,000</b>	<b>\$40,000</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$324,328</b>	<b>\$4,982,314</b>	<b>\$149,708</b>	<b>\$36,814</b>	<b>\$13,218,514</b>	<b>\$64,500</b>

The accompanying notes are an integral part of this statement.

Worksheet 2

Fiscality Account Type	Agency Group		Total Agency	Department Only		Total Accounting Entry	
	General Fund	Special Language Structure	Government Department (City)	St. James Fiscal Account	St. James Fiscal Fund	1000	1000
1 -	4 -	4 -	40,000.00	4,000.00	400.00	40,000.00	40,000.00
"	"	"	4,000.00	-	400.00	4,000.00	4,000.00
"	"	"	4,000.00	4,000.00	-	4,000.00	8,000.00
1,000,000	"	"	1,200,000	-	-	1,000,000	1,175,000
"	"	"	10,000,000	1,000,000	10,000	10,000,000	10,000,000
"	"	"	500,000	-	-	500,000	500,000
"	"	"	87,500	-	100	87,500	88,000
"	"	"	-	-	-	-	200,000
"	"	"	137,640	60,000	-	100,000	247,640
"	"	"	100,000	100,000	-	100,000	200,000
"	"	"	874,000	-	-	874,000	874,000
"	"	"	13,044	10,000	-	13,044	23,044
"	21,000,000	-	21,000,000	1,000,000	100,000	20,000,000	20,000,000
"	-	1,000,000	1,000,000	-	-	1,000,000	1,000,000
-	-	1,000,000	1,000,000	-	-	1,000,000	1,000,000
<b>10,000,000</b>	<b>20,000,000</b>	<b>10,000,000</b>	<b>30,000,000</b>	<b>6,000,000</b>	<b>1,000,000</b>	<b>24,000,000</b>	<b>25,000,000</b>
2 -	2 -	2 -	1,000,000	100,000	10,000	1,000,000	1,000,000
"	"	"	200,000	-	-	200,000	200,000
"	"	"	200,000	-	-	200,000	200,000
"	"	"	100,000	-	-	100,000	100,000
"	"	"	100,000	-	-	100,000	100,000
"	"	"	100,000	-	-	100,000	100,000
"	"	"	20,000	-	1,000	20,000	21,000
"	"	"	20,000	1,000	100,000	1,000,000	1,020,000
1,000,000	"	"	1,000,000	-	-	1,000,000	1,000,000
"	"	"	10,000	-	-	10,000	10,000
"	"	"	100,000	-	-	100,000	100,000
"	"	"	100,000	100,000	-	100,000	200,000
"	"	"	100,000	-	-	100,000	100,000
"	"	"	100,000	-	-	100,000	100,000
1,000,000	"	"	1,000,000	1,000,000	100,000	1,000,000	2,000,000
-	-	1,000,000	1,000,000	-	-	1,000,000	1,000,000
<b>1,000,000</b>	<b>-</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>100,000</b>	<b>1,000,000</b>	<b>2,000,000</b>
-	-	-	1,000,000	-	-	1,000,000	1,000,000
-	1,000,000	-	1,000,000	-	100,000	1,000,000	1,000,000
"	"	"	100,000	-	-	100,000	100,000
-	-	-	1,000,000	1,000,000	-	1,000,000	2,000,000
-	-	-	1,000,000	1,000,000	-	1,000,000	2,000,000
"	"	"	1,000,000	-	-	1,000,000	1,000,000
-	-	-	10,000,000	-	-	10,000,000	10,000,000
-	-	-	10,000,000	-	-	10,000,000	10,000,000
-	-	-	10,000,000	-	-	10,000,000	10,000,000
-	10,000,000	-	10,000,000	10,000,000	1,000,000	10,000,000	20,000,000
<b>10,000,000</b>	<b>10,000,000</b>	<b>10,000,000</b>	<b>20,000,000</b>	<b>20,000,000</b>	<b>1,000,000</b>	<b>11,000,000</b>	<b>30,000,000</b>

**St. Joseph Public Schools,**  
**Component Schools**  
**All Governmental Fund Types and Community Resources Component Units**  
**General Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**For the year ended December 31, 1993**  
**with Comparative Totals for the year ended December 31, 1992**

	Governmental Fund Types				Totals Primary Government (Memorandum Only)
	General Fund	Revenue Funds	Service Funds	Capital Projects Funds	
<b>Revenues:</b>					
Taxes	\$2,202,750	\$4,641,064	\$1,764,295	\$ -	\$8,608,109
Loans and grants	202,888	-	-	-	202,888
Intergovernmental revenues	503,827	2,160,888	-	110,248	2,674,963
Fees and tickets	-	180,800	-	-	180,800
Charges for services	-	245,001	-	-	245,001
Interest earned	79,628	220,011	27,200	10,248	337,087
Interest contributions	-	224,441	-	-	224,441
Other revenues	22,482	180,284	121,800	-	324,566
Total revenues	<u>3,011,575</u>	<u>7,643,788</u>	<u>1,893,295</u>	<u>110,496</u>	<u>12,659,154</u>
<b>Expenditures:</b>					
Totals					
General government	1,311,520	1,456,855	87,640	-	2,856,015
Public safety	361,337	1,150,750	-	-	1,512,087
Highways and streets	-	810,581	-	-	810,581
Sanitation	-	254,250	-	-	254,250
Public transportation	-	-	-	-	-
Health and welfare	168,761	1,113,322	-	-	1,282,083
Public housing	-	84	-	-	84
Culture and recreation	-	1,116,920	-	-	1,116,920
Economic development and assistance	170,760	897,504	-	-	1,068,264
Capital outlay	211,268	1,208,277	-	220,549	1,639,094
Debt retirement	-	224,441	-	-	224,441
Depreciation	-	-	1,267,000	-	1,267,000
Interest on debt	-	-	204,181	-	204,181
Interest on capital charges	-	-	-	-	-
Total expenditures	<u>2,044,716</u>	<u>6,203,252</u>	<u>1,291,721</u>	<u>220,549</u>	<u>9,760,238</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>\$966,859</b>	<b>\$1,440,536</b>	<b>601,574</b>	<b>\$88,947</b>	<b>\$2,097,916</b>
<b>Other financing sources (uses):</b>					
Operating transfers in	222,282	691,702	162,454	118,867	1,195,205
Financing transfers out	(2,214,133)	(885,264)	-	(27,821)	(2,927,218)
Total other financing sources (uses)	<u>(1,991,851)</u>	<u>806,438</u>	<u>162,454</u>	<u>91,046</u>	<u>(931,913)</u>
<b>Excess (deficiency) of revenues and other financing over expenditures and other (uses)</b>	<b>(924,992)</b>	<b>1,634,074</b>	<b>764,028</b>	<b>1,000</b>	<b>1,637,000</b>
Fund balances, beginning of year	2,282,528	6,640,671	1,642,618	874,788	10,640,605
Fund balances, end of year	<u>1,357,536</u>	<u>8,274,745</u>	<u>2,406,646</u>	<u>875,788</u>	<u>12,914,715</u>

The accompanying notes are an integral part of this statement.

Continued

Component Unit to which Allocation Made	Totals	
	Reporting Entity	
	1997	1998
\$ -	\$11,882,000	\$11,780,781
4,000	800,000	800,000
-	(4,811,445)	(4,870,887)
-	180,000	181,000
218,218	884,188	788,800
8,018	184,781	181,000
-	224,441	228,000
-	220,000	220,000
<u>280,000</u>	<u>14,565,424</u>	<u>14,740,700</u>
850,000	4,188,000	3,888,000
-	1,011,719	1,483,749
-	817,000	800,000
-	884,818	887,780
-	874,000	874,000
-	1,284,000	1,248,000
-	12,014	1,800
-	1,174,000	1,288,000
-	1,688,000	888,000
1,000	1,888,000	1,888,000
-	224,441	228,000
-	1,011,000	878,000
-	184,181	870,000
<u>280,000</u>	<u>18,184,424</u>	<u>18,740,880</u>
(2,000)	1,087,000	2,010,000
-	1,088,000	1,088,000
-	(1,888,000)	(1,888,000)
<u>-</u>	<u>187,000</u>	<u>200,000</u>
(2,000)	1,088,000	2,010,000
<u>180,000</u>	<u>12,700,180</u>	<u>12,888,000</u>
<u>\$260,000</u>	<u>\$31,885,604</u>	<u>\$31,740,180</u>

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

	General Fund			1998 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b>Revenues:</b>				
Taxes	\$2,207,800	\$2,200,700	(\$7,100)	\$2,200,840
License and permits	278,000	200,000	(78,000)	219,816
Intra-governmental revenues	484,800	523,971	39,171	600,837
Fees and fines	-	-	-	-
Charges for services	-	-	-	-
Interest	18,600	78,826	60,226	68,110
In-kind contributions	-	-	-	-
Other	10,000	10,492	4,492	11,887
<b>Total revenues</b>	<u>3,009,200</u>	<u>3,023,889</u>	<u>14,689</u>	<u>3,025,700</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	2,207,200	2,211,800	46,600	2,220,800
Public safety	500,000	468,887	(31,113)	540,700
Highways and streets	-	-	-	-
Sanitation	-	-	-	-
Public transportation	-	-	-	-
Public housing	3,400	2,300	(1,100)	2,180
Health and welfare	187,000	168,761	(18,239)	199,470
Culture and recreation	-	-	-	-
Economic development and assistance	19,500	170,760	151,260	164,010
Capital outlay	40,800	271,889	231,089	27,219
In-kind expenses	-	-	-	-
<b>Total expenditures</b>	<u>3,048,000</u>	<u>3,096,717</u>	<u>(88,717)</u>	<u>3,040,020</u>
<b>Excess (deficiency) of revenues over expenditures</b>	1,100,200	888,842	(278,017)	1,100,120
<b>Other financing sources (uses)</b>				
Operating transfers in	501,000	280,890	(220,110)	50,000
Operating transfers out	(1,480,000)	1,248,915	(231,085)	(500,000)
<b>Total other financing sources (uses)</b>	<u>(979,000)</u>	<u>331,985</u>	<u>(1,149,115)</u>	<u>(449,999)</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other (uses)</b>	121,200	(79,889)	(278,000)	600,120
Fund balances, beginning of year	2,081,818	2,081,218	-	1,418,000
Residual equity 12/31/98	-	-	-	84,700
<b>Fund balances, end of year</b>	<u>2,081,818</u>	<u>2,001,329</u>	<u>(80,489)</u>	<u>1,502,700</u>

The accompanying notes are an integral part of this statement.

Statement D

Special Revenue Funds

<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>1989 Actual</u>
67,004,100	66,812,084	(\$191,916)	\$6,800,718
—	—	—	—
3,000,000	2,944,000	(56,000)	1,800,167
181,000	180,889	(111)	181,000
640,000	645,801	5,801	444,440
180,000	180,811	811	169,534
210,000	210,441	441	210,810
127,000	127,222	222	410,850
<u>78,190,100</u>	<u>78,070,117</u>	<u>(120,000)</u>	<u>78,108,000</u>
1,217,840	1,284,043	66,203	1,070,144
1,267,958	1,133,780	(134,178)	1,100,000
601,850	673,260	71,410	600,000
877,800	884,812	7,012	883,748
500,000	504,200	4,200	404,200
57	54	(3)	5,000
1,204,480	1,170,200	(34,280)	1,000,000
1,180,000	1,174,000	(6,000)	1,000,000
827,700	827,804	104	740,877
1,220,700	1,200,277	(20,423)	760,870
815,800	814,441	(1,359)	820,870
<u>8,317,800</u>	<u>8,170,430</u>	<u>(147,370)</u>	<u>8,070,470</u>
310,000	308,100	(1,900)	1,000,177
667,600	680,000	12,400	670,144
<u>2,640,200</u>	<u>2,682,940</u>	<u>42,740</u>	<u>2,770,870</u>
<u>408,800</u>	<u>410,100</u>	<u>1,300</u>	<u>340,167</u>
1,701,781	1,610,260	(91,521)	1,404,264
8,340,400	8,340,400	—	8,107,771
—	—	—	(81,700)
<u>26,421,812</u>	<u>26,000,000</u>	<u>(421,812)</u>	<u>26,798,400</u>

**ST. JAMES PARISH COUNCIL**  
 Covington, Louisiana  
**Governmental Fund Type—Debt Service and Capital Projects Funds**  
**Condensed Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**Budget (GAAP Basis) and Actual**  
**For the year ended December 31, 1999**  
**With Comparative Actual Totals for the year ended December 31, 1998**

	Debt Service Funds		Variance Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
<b>Revenues:</b>				
Taxes	\$1,720,400	\$1,794,000	\$73,600	\$1,715,700
Intergovernmental	—	—	—	—
Interest	80,000	27,000	(53,000)	27,700
Other	121,800	121,000	(800)	118,200
<b>Total revenues</b>	<u>1,922,200</u>	<u>1,942,000</u>	<u>1,996</u>	<u>1,861,600</u>
<b>Expenditures:</b>				
Current:				
General government	57,000	57,000	—	57,000
Sanitation	—	—	—	—
Highways and streets	—	—	—	—
Public transportation	—	—	—	—
Capital outlay	—	—	—	—
Debt Service:				
Principal	1,000,000	1,007,000	7,000	979,900
Interest and bank charges	80,000	804,181	(204,181)	877,800
<b>Total expenditures</b>	<u>1,080,000</u>	<u>1,891,181</u>	<u>1,036</u>	<u>1,857,700</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>842,200</b>	<b>50,819</b>	<b>960</b>	<b>6,900</b>
<b>Other financing sources (uses):</b>				
Operating transfers in	180,000	180,454	—	200,000
Operating transfers out	—	—	—	(200,000)
<b>Total other financing sources (uses)</b>	<u>180,000</u>	<u>180,454</u>	<u>—</u>	<u>—</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other (uses)</b>	<b>102,200</b>	<b>128,713</b>	<b>960</b>	<b>6,900</b>
Fund balances, beginning of year	1,245,870	1,245,918	—	1,227,870
Fund balances, end of year	<u>\$1,348,070</u>	<u>\$1,374,631</u>	<u>\$28,761</u>	<u>\$1,234,770</u>

The accompanying notes are an integral part of this statement.

Statement 2



Capital Projects Fund

<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Disfavorable)</u>	<u>1995 Actual</u>
\$ -	\$ -	\$ -	\$ -
278,200	183,218	(94,982)	841,291
8,800	10,348	1,548	10,488
<u>287,000</u>	<u>193,566</u>	<u>(93,434)</u>	<u>851,779</u>
-	-	-	-
48,000	-	48,000	-
-	-	-	-
487,000	208,168	(278,832)	851,779
-	-	-	-
<u>487,000</u>	<u>208,168</u>	<u>(278,832)</u>	<u>851,779</u>
(218,000)	(88,000)	130,000	(441,000)
228,400	118,887	(109,513)	213,779
<u>97,800</u>	<u>(69,113)</u>	<u>166,913</u>	<u>121,780</u>
<u>178,000</u>	<u>50,000</u>	<u>(128,000)</u>	<u>81,000</u>
87,000	8,850	78,150	284,000
<u>178,000</u>	<u>57,850</u>	<u>(120,150)</u>	<u>800,000</u>
<u>810,000</u>	<u>250,418</u>	<u>(559,582)</u>	<u>2,011,279</u>

**ST. JAMES PARISH COUNCIL**  
 Convent, Louisiana  
 All Proprietary Fund Types and Districts - Presented Component WBS  
 Combined Statement of Financials, Expenses and  
 Changes in Retained Earnings  
 For the year ended December 31, 1995  
 With Comparative Totals for the year ended December 31, 1994

	<u>Proprietary Fund Types</u>		Total Proprietary Government (Memorandum Only)
	<u>Enterprise Funds</u>	<u>General Service Fund</u>	
<b>Operating revenues:</b>			
Charges for sales and services	\$5,134,540	\$1,155,518	\$6,290,058
Gain on continuing operations disposal operations	--	--	--
All other sales and other charges	306,261	--	306,261
Other	130,000	--	130,000
Total operating revenues	<u>5,570,801</u>	<u>1,155,518</u>	<u>6,726,319</u>
<b>Operating expenses:</b>			
Cost of sales and services	1,304,318	551,768	1,856,086
Payroll	1,261,047	--	1,261,047
General and administrative	1,204,888	335,880	1,540,768
Depreciation and amortization	558,537	--	558,537
Total operating expenses	<u>4,328,790</u>	<u>887,648</u>	<u>5,216,438</u>
<b>Operating income (loss)</b>	<u>1,242,011</u>	<u>267,870</u>	<u>1,509,881</u>
<b>Nonoperating revenues (expenses):</b>			
Interest income	58,438	58,800	117,238
Interest expense	(231,180)	--	(231,180)
Dividends	78,218	--	78,218
Other	(1,784)	--	(1,784)
Total nonoperating revenues (expenses)	<u>(95,308)</u>	<u>58,800</u>	<u>(36,508)</u>
<b>Income (loss) from continuing operations before operating transfers</b>	<u>1,146,703</u>	<u>326,670</u>	<u>1,473,373</u>
<b>Other financing sources (used):</b>			
Operating transfers in	82,812	--	82,812
Operating transfers out	(118,438)	--	(118,438)
Total other financing sources (used)	<u>(35,626)</u>	<u>--</u>	<u>(35,626)</u>
<b>Net income (loss) from continuing operations</b>	<u>1,111,077</u>	<u>326,670</u>	<u>1,437,747</u>
<b>Discontinued operations</b>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Net income (loss)</b>	<u>1,111,077</u>	<u>326,670</u>	<u>1,437,747</u>
<b>Retained earnings, beginning of year</b>	<u>1,524,704</u>	<u>854,888</u>	<u>2,379,592</u>
<b>Retained earnings, end of year</b>	<u>\$2,625,854</u>	<u>\$1,181,548</u>	<u>\$3,807,402</u>

The accompanying notes are an integral part of this statement.

Statement E

Company's Cost to James Patrick	Totals	
	Reporting Entity	
	Electric Power Corp.	
	1999	2000
85,481,755	\$91,128,819	\$14,475,259
244,258	218,000	(1,837,598)
1,887,887	1,282,299	1,088,883
31,704	179,773	124,222
<u>88,655,604</u>	<u>93,808,991</u>	<u>13,850,766</u>
2,100,000	4,791,181	4,414,289
2,974,357	6,880,404	4,805,494
1,000,000	2,880,871	2,604,500
<u>6,074,357</u>	<u>14,552,456</u>	<u>11,824,283</u>
<u>94,729,961</u>	<u>108,361,447</u>	<u>25,675,049</u>
(480,000)	128,470	1,158,000
179,245	208,344	200,075
"	(221,100)	(29,684)
29,874	158,088	209,781
<u>(29,754)</u>	<u>(62,988)</u>	<u>1,000</u>
<u>179,245</u>	<u>185,334</u>	<u>389,171</u>
(298,455)	234,333	1,419,859
"	62,942	"
"	(118,035)	(28,000)
<u>"</u>	<u>(55,093)</u>	<u>(28,000)</u>
(298,455)	201,281	1,391,859
<u>(2,277,880)</u>	<u>(1,827,888)</u>	<u>"</u>
(4,874,431)	(1,270,000)	1,391,859
<u>13,282,075</u>	<u>19,577,721</u>	<u>12,220,788</u>
<u>18,578,949</u>	<u>21,307,721</u>	<u>13,612,647</u>

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

	<u>Proprietary Fund Types</u>		<u>Totals</u> <u>Proprietary-Government</u> <u>(Memorandum)</u> <u>Only</u>
	<u>Enterprise</u> <u>Funds</u>	<u>Internal</u> <u>Service</u> <u>Fund</u>	
<b>Cash flows from operating activities:</b>			
Cash received from customers/patients	\$5,324,828	\$ -	\$5,324,828
Cash received from other funds for insurance	-	1,810,843	1,810,843
Cash payments to suppliers for goods and services	(2,814,268)	(221,888)	(3,036,156)
Cash payments to employees for services/insurance claims	(1,968,471)	(7,184,209)	(9,152,680)
Cash received from taxes collected	178,288	-	178,288
Miscellaneous receipts	28,884	-	28,884
Net cash provided by operating activities	<u>871,161</u>	<u>(285,254)</u>	<u>585,907</u>
<b>Cash flows from noncapital financing activities:</b>			
Operating transfers in	82,813	-	82,813
Operating transfers out	(118,484)	-	(118,484)
Disbursements received	79,721	-	79,721
Net cash provided by noncapital financing activities	<u>44,050</u>	<u>-</u>	<u>44,050</u>
<b>Cash flows from capital and related financing activities:</b>			
Principal repayment of debt	(228,214)	-	(228,214)
Interest paid on debt	(228,428)	-	(228,428)
Acquisitions and construction of capital assets	(278,028)	-	(278,028)
Subsidy from state grant	-	-	-
Capital contributed	28,428	-	28,428
Capital lease borrowings	-	-	-
Repayment of capital lease borrowings	(2,782)	-	(2,782)
Borrowings from St. James Parish Council	118,424	-	118,424
Repayments of borrowings from St. James Parish Council	(212,071)	-	(212,071)
Miscellaneous payments	(2,282)	-	(2,282)
Net cash used for capital and related financing activities	<u>(1,028,782)</u>	<u>-</u>	<u>(1,028,782)</u>

The accompanying notes are an integral part of this statement.

Statement F (continued)

Component Line St. James Parish Hospital	Total	
	Recurring Entry	
	(Debit/Credit Class)	
	1998	1999
\$5,475,100	\$11,209,780	\$9,481,447
--	1,810,843	780,132
(3,320,480)	(8,262,730)	(4,784,283)
(3,004,820)	(8,894,287)	(5,004,978)
1,008,458	1,180,842	923,228
--	39,084	39,750
<u>329,248</u>	<u>1,889,079</u>	<u>264,219</u>
--	82,218	--
--	(715,454)	20,000
<u>39,814</u>	<u>109,000</u>	<u>284,200</u>
<u>369,062</u>	<u>1,998,079</u>	<u>548,419</u>
--	(238,914)	(203,488)
--	(233,030)	(264,212)
(244,267)	(632,000)	(7,849,941)
--	--	85,000
--	85,488	139,649
--	--	18,495
--	(3,783)	(347)
--	178,484	28,818
--	(212,570)	80,000
<u>(25,474)</u>	<u>(82,495)</u>	<u>(1,862)</u>
<u>(279,948)</u>	<u>(1,279,180)</u>	<u>(1,228,622)</u>

**ST. JAMES' PARISH COUNCIL**  
 Calverton, Louisiana  
**as Proprietary Fund Types and Discretely Presented Component Units**  
**Combined Statement of Cash Flows**  
 For the year ended December 31, 1995  
 With Comparative Totals for the year ended December 31, 1994

	<u>Proprietary Fund Types</u>		<u>Totals</u> <u>Primary Government</u> <u>(Maintenance</u> <u>Only)</u>
	<u>Enterprise</u> <u>Funds</u>	<u>Internal</u> <u>Service</u> <u>Fund</u>	
<b>Cash flows from investing activities:</b>			
Interest received on investments	52,759	29,400	82,159
Maturations of certificates of deposits	100,000	-	100,000
Purchases of certificates of deposits	(185,000)	-	(185,000)
Purchases of investments	(264,750)	(208,400)	(473,150)
Disposition of investments	-	-	-
Advances for deposit	-	-	-
Net cash provided by (used for) investing activities	<u>(296,991)</u>	<u>(179,000)</u>	<u>(475,991)</u>
Net increase (decrease) in cash and cash equivalents	(207,048)	112,100	(94,948)
Cash and cash equivalents, beginning of year	<u>1,283,030</u>	<u>894,800</u>	<u>2,177,830</u>
Cash and cash equivalents, end of year	<u>\$1,075,982</u>	<u>1,006,900</u>	<u>\$2,082,882</u>
<b>Reconciliation of operating income to net cash provided by (used in) operating activities:</b>			
<b>Operating income (loss)</b>	<b>\$203,684</b>	<b>\$164,834</b>	<b>\$368,518</b>
Adjustments to reconcile operating income to net cash provided by operating activities:			
<b>Activities:</b>			
Depreciation and amortization	608,521	-	608,521
Provision for uncollectible accounts	44,440	-	44,440
Gain on disposal of capital assets	(71,100)	-	(71,100)
<b>Changes in operating assets and liabilities:</b>			
Accounts receivable	18,297	600,100	618,397
Inventory	(11,314)	-	(11,314)
Prepaid expenses	3,688	-	3,688
Accounts payable	14,278	(267,400)	(253,122)
Payroll deductions and withholdings payable	5,436	-	5,436
Liability for claims	-	(148,000)	(148,000)
Due to (from) other funds	10,124	-	10,124
Accrued expenses	(65,616)	-	(65,616)
Compensated absences	27,889	-	27,889
Deferred revenue	(22,000)	-	(22,000)
Customers' deposits	7	-	7
Net cash provided by (used in) operating activities	<u>\$202,124</u>	<u>\$289,734</u>	<u>\$491,858</u>

The accompanying notes are an integral part of this statement.

(Statement F' (continued))

Component Unit for Fiscal Period	Totals Reporting Entity (Memorandum Only)	
	1999	2000
120,260	200,899	200,878
-	100,000	890,000
-	1,100,870	(800,880)
(89,284)	(789,334)	(250,576)
-	-	1,270,400
1,290	1,290	(2,290)
<u>32,240</u>	<u>(266,834)</u>	<u>1,012,224</u>
204,124	48,420	(24,708)
<u>1,408,617</u>	<u>2,888,870</u>	<u>2,117,278</u>
<u>\$1,678,861</u>	<u>\$2,930,292</u>	<u>\$2,899,270</u>
(81,348,864)	(81,348,868)	(81,348,862)
760,130	1,084,441	1,079,800
478,130	528,872	217,800
-	(71,348)	-
648,871	1,542,965	(2,478,218)
2,760	(87,008)	18,900
7,409	78,000	(28,858)
(271,078)	(274,174)	823,138
-	8,428	8,888
-	(748,000)	20,000
-	70,124	(28,888)
(281,814)	210,888	184,422
4,888	23,777	41,822
-	(20,000)	78,422
-	8	2,421
<u>822,220</u>	<u>\$1,868,276</u>	<u>\$761,218</u>

**ST. JAMES PARISH COUNCIL**  
Covington, Louisiana

**Notes to the Financial Statements**

**INTRODUCTION**

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

Louisiana Revised Statutes 50:1336 gives the Parish Council various powers in regulating and directing the affairs of the Parish and its inhabitants. The more notable of these are the power to make regulations for their own government, to regulate the construction and maintenance of roads, bridges, and drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the Parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, service charges, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

To fulfill its responsibilities to the poor, disadvantaged, and unemployed in the Parish, the Parish Council may provide for specialized health service programs, emergency food and medical assistance, family planning assistance, recreation and service centers for the elderly, consumer education, agricultural assistance, and economic development activities. To provide funding for these activities, the Parish Council, in addition to local funding sources, performs the functions of a certificate 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 14 the primary government (Parish Council), 331 organizations for which the primary government is financially accountable, and 131 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**  
**Cameron, Louisiana**  
**Notes to the Financial Statements (Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTED 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 of the organization is not included because of the nature or significance of the relationship.

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

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

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**  
Cajalout, Louisiana  
Notes to the Financial Statements (Continued)

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**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)**

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**3. 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:

5. **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.
6. **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:

7. **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.

**Fixed Assets**

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 capitalizable. 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**  
Cajalouto, Louisiana  
Notes to the Financial Statements (Continued)

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**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.

**B. 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 Council 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 for all governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

All 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**  
Covington, Louisiana  
Notes to the Financial Statements (Continued)

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**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Inter-Fundible Services (Contd)**

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

All proprietary funds are accounted for on a basis of periodic liabilities measurement focus and a determination of net income and capital maintenance. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. The proprietary funds use the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized at the time liabilities are incurred. The proprietary funds apply all applicable GASB pronouncements as well as any of the pronouncements issued on or before November 30, 1988 by Financial Accounting Standard Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletin (ARB) of the Committee on Accounting Procedure unless these pronouncements conflict with or contradict GASB pronouncements.

**E. BUDGET PRACTICES**

The proposed budget for the year ended December 31, 1988, was completed and made available for public inspection at the Council Office on November 1, 1988. A public hearing was held on December 8, 1988, for suggestions and comments from taxpayers. The proposed budget was formally adopted by the Council on December 8, 1988. The 1988 budget, which included proposed expenditures and the means of financing them for the general, special revenue, debt service and capital project funds, was published in the official journal twenty-one (21) days prior to the public hearing.

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

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

**F. ENCUMBRANCES**

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

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

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**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 Fund 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 necessarily 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 line, 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**  
Covington, Louisiana  
Notes to the Financial Statements (Continued)

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**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 1/8th 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 by 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 \$375,000 occurring in the fiscal year ending June 30, 1989.

**Capital Addition and Contingencies Fund (CAF)**

This fund was established to provide for extensions, additions, improvements, renewals and replacement of the gas and water distribution systems. It may also be used for bond maturity payments and interest payments if the Sinking Fund and Reserve Fund are not capable of meeting the payments. The 1973 Series 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**

Fixed assets used in governmental fund types of the government are recorded in the general fixed assets account group at cost or estimated historical cost if purchased or constructed. Donated fixed assets are recorded at their estimated fair value at the date

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

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

of donation. Assets in the general fixed assets account group are not depreciated. Interest incurred during construction is not capitalized on general fixed assets.

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

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

The St. James Parish Gas and Water Distribution System's plant, property, and equipment are stated at cost 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	37 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 - 60 years

**M. ANNUAL AND SICK LEAVE**

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



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

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The cost of leave privileges, computed in accordance with the certification, is recognized as a current year expenditure in the general fund when leave is actually taken or when employees (or their heirs) are paid for accrued leave upon retirement or death, while the cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group. The enterprise funds reflect the current cost of leave privileges in the operating expenses on Statement 5.

**W. FUND EQUITY**

**Contributed Capital**

Contributed capital is recorded in proprietary funds that have received capital grants or contributions from developers, customers, or other funds when such resources are restricted for the acquisition or construction of capital assets. Contributed capital is not amortized based on the depreciation recognized on that portion of the assets acquired or constructed from such resources.

**Reserves**

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

**D. SALES AND USE TAX**

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

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

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

to service bonds from time to time for the purpose of making capital improvements for the purposes listed above.

**F. MEMORANDUM TOTALS**

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

**G. COMPARATIVE DATA/RECLASSIFICATIONS**

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

**2. DEPOSITS AND INVESTMENTS**

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

	Primary <u>Government</u>	<u>Component Units</u>	
		St. James Parish <u>House</u>	St. James Cres. of <u>Coast</u>
Cash	\$1,443,337	\$1,575,661	1186,263
Certificates of deposit (maturity of three months or less)	<u>2,632,431</u>	—	<u>882,357</u>
	4,085,768	1,575,661	1,068,620
Restricted Assets			
Cash	<u>321,537</u>	—	—
	<u>\$4,407,305</u>	<u>\$1,575,661</u>	<u>\$1,068,620</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 local agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1995, the council has 44,798,820 in deposits at financial institutions. These deposits

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

**2. DEPOSITS AND INVESTMENTS (Continued)**

are secured from risk by \$800,000 of federal deposit insurance and 14,388,820 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 2).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 28:1329 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. (LAMMP), a local government investment pool, in accordance with GASB Codification Section 90-105, the investment in LAMMP is not categorized in the three risk categories provided by GASB Codification Section 90-104 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. LAMMP is administered by LAMMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer, representatives from various organizations of local government, the Government Finance Officers Association of Louisiana, and the Society of Louisiana Certified Public Accountants. Only local governments having contracted to participate in LAMMP have an investment interest in its pool of assets. The primary objective of LAMMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMMP 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 LAMMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 287 days. LAMMP is designed to be highly liquid to give its participants immediate access to their account balances.

Investments in LAMMP at December 31, 1998, are as follows:

	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Revenue</u> <u>Funds</u>	<u>Debt</u> <u>Service</u> <u>Funds</u>	<u>Capital</u> <u>Project</u> <u>Funds</u>	<u>Enterprise</u> <u>Funds</u>	<u>Internal</u> <u>Service</u> <u>Funds</u>	<u>Total</u> <u>Primary</u> <u>Government</u>
Investment securities	\$199,421	\$1,281,200	118,488	172,167	1314,852	1288,480	\$3,894,608
Pledged assets					128,818		128,818
	<u>\$199,421</u>	<u>\$1,281,200</u>	<u>118,488</u>	<u>172,167</u>	<u>1443,670</u>	<u>1288,480</u>	<u>\$3,007,326</u>

St. James Parish Hospital has investments in tradeable equity securities whose use is limited under agreements with third party payors for funded depreciation. The summary of these investments as of March 31, 1998 are as follows:

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

**2. DEPOSITS AND INVESTMENTS (Continued)**

Shares of Centennial Government Trust, a diversified, open-end management investment company, registered under the Investment Company Act of 1933	\$1,843,207
U.S. Treasury note maturing 9-19-88, interest rate 4.25%	<u>      200,000</u>
	<u>\$1,843,207</u>

Centennial Government Trust consists of assets totaling \$1,843,207 at March 31, 1988. 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 FRB/NC 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 for the year ended December 31, 1988:

Fund	Budget	Actual	Unfavorable Variance
General Fund	\$ 4,884,800	\$ 4,800,787	\$ 84,013
Special revenue funds:			
Fire Protection District #2 Maintenance	308,700	270,874	37,826
Waste	813,800	818,877	(5,077)
Council Court	308,800	313,144	(4,344)
Consolidated Road Lighting District #3 Maintenance	7,800	38,580	(30,780)
Solid Waste	818,750	874,885	(56,135)
Parks and Recreation	779,250	800,888	(21,638)
Public Safety	328,280	283,278	45,002
Title III Social Services	43,700	43,034	666
Senior Center	18,500	18,488	12
Aging Agency on Aging			
Disaster	11,800	12,842	(1,042)
Cash in Care of Communities	66,400	68,815	(2,415)
Hazard Spill	1,064,800	1,120,848	(56,048)
Hazard Spill Activity	8,000	8,842	(842)
Shelbyville Recreation District	89,200	102,388	(13,188)
Debt service funds:			
General Obligation (Bond) Bonds	778,873	778,887	(14)
General Obligation Bonds, Series 1983	1,829,844	1,829,822	22
General Obligation Bonds, Series 1984	754,448	755,842	(1,394)
Enterprise funds:			
St. James Youth Center	2,583,080	2,628,080	(45,000)
Total	<u>\$14,183,143</u>	<u>\$14,011,086</u>	<u>\$172,057</u>

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

**3. EXPENDITURES - ACTUAL AND BUDGET (Continued)**

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.

**4. RECEIVABLES**

The following is a summary of receivables as of December 31, 1988:

Item	General	Special	Debt	Other	Finance	Internal	Unassigned/Un-		
	Fund	Revenue	Service	Fund	Fund	Service	Fund	Assigned	Assigned
Fees	\$ 25,333	\$ 85,788	\$ 29,200	\$ --	\$ 1,852	\$ --	\$ 140,973	\$ --	\$ --
State government apportionment									
Federal	6,083	77,795	--	--	--	--	--	--	--
State	11,499	37,885	--	--	--	--	--	--	--
Subtotal	17,582	115,680	--	--	--	--	--	--	--
Grant	1,000,000	4,000,000	1,000,000	--	194,999	--	--	--	4,000,000
Other	--	--	--	--	--	--	--	4,778,888	11,000
Accounts	--	47,507	--	6,880	114,861	--	--	--	11,000
Due amounts to									
beneficial interests	--	--	--	--	80,440	--	--	80,440	--
Applied amount	--	--	--	--	34	--	--	34	1,000
Other	28,887	31,125	--	--	1,338	18,722	--	--	--
Total	\$ 1,074,802	\$ 4,155,300	\$ 1,029,200	\$ 6,880	\$ 212,983	\$ 18,722	\$ 140,973	\$ 4,778,888	\$ 11,000

**5. LEVIED TAXES**

The following is a summary of levied ad valorem taxes for the year 1989:

	Millage Rate
Parishwide taxes:	
General Fund	3.33
Library	3.60
Department of Human Resources	3.80
Courthouse Jail and Public Buildings Maintenance	5.00
Road and Bridge	5.00
Parishwide Garage	1.88
Public Safety	4.00
Enhanced 911 System Maintenance	1.00
General Obligation Road Bonds	2.50
St. James Youth Center	1.00
General Obligation Bonds, Series 1983	4.00
General Obligation Bonds, Series 1984	2.00
District taxes:	
Consolidated Road Lighting District #3A	1.25
Greensboro Recreation District	4.00
Fire Protection District #2	.74
District V Recreation	1.00
Discrete Component Units	
St. James Parish Hospital	5.00

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

**6. LEASED TAXES (Continued)**

The following are the principal taxpayers of the Parish:

Taxpayer	Type of Business	1990 Assessed Valuation	Percentage of Total Assessed Valuation
Star Enterprise	Petrochemical	438,860,747	59.8%
BIO-Agrico Company (Faustini)	Chemical	11,884,408	1.6%
Oxidational Chemical Corporation	Chemical	11,122,888	1.5%
BIO-Agrico Company (Mudé Saré)	Chemical	10,827,748	1.5%
Zen-Moh Grain Corporation	Grain	8,390,107	1.1%
Esater Aluminum & Chemical Company	Chemical	8,281,428	1.1%
Entegre Louisiana, Inc.	Public Service	7,099,040	1.0%
Cadone System	Public Service	6,888,870	0.9%
LODAP, Inc.	Public Service	6,307,270	0.9%
Catalist Sugar	Sugar Refinery	4,800,182	0.7%
Total		<u>717,000,562</u>	<u>100.0%</u>

**6. RESTRICTED ASSETS**

Restricted assets for debt retirement of the St. James Parish Gas and Water Distribution System Enterprise Fund as of June 30, 1990 (the component unit's fiscal year end) consist of the following:

Money market accounts	\$321,327
Certificates of deposits	105,000
CAMP	<u>378,000</u>
Total	<u>\$804,327</u>

**7. FIXED ASSETS**

The following is a summary of the changes in general fixed assets account group for the Parish Council for the year ended December 31, 1990:

	Balance January 1, 1990	Additions	Deletions	Balance December 31, 1990
Land	\$ 1,100,371	\$ —	\$ —	\$ 1,100,371
Buildings	8,526,264	356,169	—	8,882,433
Improvements other than buildings	2,192,304	79,562	12,922	2,358,944
Machinery & equipment	6,718,367	1,053,163	914,230	7,857,297
Library collection	1,181,788	87,914	97,491	1,182,189
Construction in progress	8,282	182,884	8,297	182,869
Total	<u>19,728,436</u>	<u>2,679,812</u>	<u>1,032,719</u>	<u>21,375,529</u>

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

**7. FIXED ASSETS (Continued)**

The former West St. James Hospital was sold on March 24, 1992 to HHS River Region Hospital. The Parish reacquired the hospital as Sheriff's sale on September 18, 1999 after HHS River Region Hospital defaulted on a \$100,000 promissory note payable to the St. James Parish Council and had filed for bankruptcy. The West St. James Hospital is valued at \$337,878 which includes 142,079 of leased realty interests related to the reacquisition of the property, and is classified in the general fixed assets account group as of December 31, 1999. At December 31, 1999 the promissory note from HHS River Region Hospital was classified as a note receivable with a value of \$280,000 plus 18,900 in accrued interest. Subsequent to December 31, 1999, the West St. James Hospital was sold for \$350,000.

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

	Furniture, Fixtures, and Equipment	Automobile	Total
Balance June 30, 1998	\$28,490	\$27,800	\$56,290
Additions	<u>1,220</u>	<u>-</u>	<u>1,220</u>
Balance June 30, 1999	<u>\$29,710</u>	<u>\$27,800</u>	<u>\$57,510</u>

The following is a summary of the enterprise fund type fixed assets for the Parish Council for the year ending in 1999:

Buildings	\$ 8,352,893
Gas distribution system	1,874,776
Water distribution system	11,880,884
Office furniture, fixtures and equipment	487,000
Transportation equipment	127,888
Construction in progress	<u>289,182</u>
Total	23,078,823
Less accumulated depreciation	<u>7,132,882</u>
Net	<u>\$15,945,941</u>

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

Land	\$ 52,158
Building and improvements	4,088,127
Equipment	<u>3,643,228</u>
Total	7,883,513
Less accumulated depreciation	<u>4,321,993</u>
Net	<u>\$3,561,520</u>

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

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**B. 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 65 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 170 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 years ended March 31, 1998 and 1999, and the nine months ended March 31, 1999 were \$20,000, 128,262 and 128,828, respectively. All amounts reported have been funded in the contributory plan.

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

The St. James Parish Clerk of Court contributes to the Clerk of Court Retirement and Relief Fund (Retirement System), a contributing multiple employer defined benefit pension plan administered by the Clerk of Court Retirement and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:1507(A) - 1540 to provide retirement, disability and survivor benefits to members throughout the State of Louisiana. The Clerk of Court Retirement and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Clerk of Court Retirement and Relief Fund, 11745 Bienville Ave., Suite B-1, Baton Rouge, Louisiana 70816.

Funding Policy. Plan members are required to contribute 0.25% of their annual covered salary and the St. James Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 11.5% of annual covered payroll. The contribution requirements of plan members and the St. James Parish Clerk of Court are established and may be amended by the Clerk of Court Retirement and Relief Fund. The St. James Parish Clerk of Court's contributions to the Retirement System for the years ended June 30, 1998, 1999, and 1999 were \$23,967, \$20,138, and \$18,828, respectively.



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

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**9. COMPENSATED ABSENCES**

At December 31, 1998, the St. James Parish Council had accumulated and vested \$247,660 of employee leave benefits, which were computed in accordance with GASB Codification Section 650. 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, 1998 was \$145,628. The leave liability for employees of the St. James Youth Center as of December 31, 1998 was \$83,312. The leave liability for the employees of the St. James Parish Hospital as of March 31, 1998, was \$173,353.

**10. POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS**

The St. James Parish Council does not provide health care or life insurance benefits to employees who retired prior to July 1, 1992. Employees who retired after July 1, 1992, but prior to July 1, 1991, and their dependents are eligible for health care benefits. Employees who retire on or after July 1, 1991, and their dependents shall be eligible for health care benefits provided the following conditions are met:

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

The Parish Council requires the retired employees to fund fifty percent of the cost of the premiums. Premium payments are required to be paid monthly by the retirees. For the year December 31, 1998 the Parish Council and the retired employees each contributed \$31,089 toward the premiums. However, the Plan reserves the right to amend or reduce coverage.

**11. DEFERRED COMPENSATION PLAN**

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

All amounts of compensation deferred under the plan, of property and rights purchased with those amounts, and all income attributable to these amounts, property, or rights are (and) paid or made available to the employee or other beneficiary) solely the property and rights of the Parish (without being subjected to the provisions of benefits under the plan), subject only to the claims of the Parish's

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

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**11. DEFERRED COMPENSATION PLAN (Continued)**

general creditors. Participants' rights under the plan are equal in 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 FIBBCO Securities Corp. The choice of the investments is made by the participant.

At December 31, 1988 the assets in the plan were valued at \$1,243,253.

**12. FUND DEFICITS**

The St. James Youth Center has a deficit of \$684,888 in unassessed retained earnings at December 31, 1988. The Council will attempt to eliminate this deficit in the future by reducing expenditures.

**13. OPERATING LEASES**

The St. James Parish Council has several operating leases as of December 31, 1988. The Council has the following commitments under operating leases and/or agreements:

Year	Lease
1987	\$13,875
1988	13,875
1989	13,875
2000	13,875
2001	13,875
Thereafter	<u>42,120</u>
Total	<u>\$134,545</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 amounted to \$775,013, for the year ended March 31, 1989. Future minimum annual rentals for the year ended March 31, 1997, should approximate \$243,000. The LaPlace lease expires July 1990. The Pineville and Olla leases were terminated and amounts paid after March 1989 were included in the loss on discontinued operations.

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

**14. 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, 1999, amounted to \$873,823.

The Parish Council has entered into a capital lease for a CRT computer equipment upgrade. The capitalized leased equipment included in machinery and equipment in the General Fixed Assets Account Group in the accompanying balance sheet at December 31, 1999, amounted to \$288,510.

The St. James Youth Center entered into a capital lease for camera and video equipment. Capitalized leased camera and video equipment included in equipment in the fixed assets for the enterprise fund in the accompanying balance sheet at December 31, 1999, amounted to \$18,495.

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, 1999:

Fiscal Year Ending	General Long-Term Debt	Enterprise Fund St. James Youth Center
1997	\$174,825	\$4,097
1998	174,828	4,097
1999	48,040	4,067
2000	<u>48,040</u>	<u>3,815</u>
Total minimum lease payments	425,733	16,076
Less: amount representing interest	<u>93,328</u>	<u>2,486</u>
Present value of minimum lease payments	<u>\$332,405</u>	<u>\$13,590</u>

**15. DEFERRED REVENUES**

During the year ended June 30, 1999, the St. James Parish Gas & Water Distribution System negotiated with Eagle Asphalt Products, to construct a 6-inch high pressure gas line from the BAC-Agrios meeting station to Eagle Asphalt Products, located on the westside along Highway 18. In order to finance the construction of the gas line, Eagle Asphalt Products advanced the System \$150,000 to begin construction. Starting August, 1999, Eagle Asphalt began using the gas line and receives 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 is not carried forward. The balance in deferred revenue at June 30, 1999 is \$50,000.

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

**10. LONG-TERM OBLIGATIONS**

The following is a summary of liabilities reported in the general long-term obligations account group for the Parish Council for the year ended December 31, 1998:

	Capital \$000s	Compensated \$000s	Notes	General Obligation Bonds	Total
Long-term obligations payable at January 1, 1998	204,544	1208,090	1,18,543	814,857,800	816,848,197
Additions	177,265	89,980	—	—	267,245
Reductions	(104,898)	—	(28,843)	(160,000)	(1,093,741)
Long-term obligations payable at December 31, 1998	<u>276,911</u>	<u>1297,970</u>	<u>1,000</u>	<u>814,857,800</u>	<u>819,072,651</u>

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

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

\$125,000 - 1976 Public Improvement Bonds for the purpose of constructing recreational facilities. The remaining principal is due in annual installments of \$8,000 to \$11,000 through June 1, 2001, with interest at 5 percent. Debt retirement payments are made from the Cemetery Recreation District Debt Service Fund.	4	48,000
\$1,800,000 - 1996 General Obligation Bonds for the purpose of constructing and improving public road. On January 5, 1996, \$1,320,000 of remaining principal was defeased. \$470,000 of the principal was not defeased. The remaining principal is due in annual installments of \$70,000 to \$88,000 through March 1, 1999, with interest from 6.8 to 7.0 percent. Debt retirement payments are made from the General Obligation Road Bonds Debt Service Fund.		230,000
\$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 \$25,000 to \$80,000 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.		400,000

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

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**16. LONG-TERM OBLIGATIONS (Continued)**

**General Obligation Bonds (Continued):**

43,865,000 - 1990 General Obligation Refunding Bonds were used to defray 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 \$325,000 to \$505,000 through April 1, 2003, with interest from 8.7 to 7.5 percent. Debt retirement payments are made from the General Obligation Road Bonds Debt Service Fund. 3,435,000

18,455,000 - 1990 General Obligation Bonds for the purpose of renting 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 \$325,000 to \$175,000 through April 1, 2013, with interest from 3.7 to 8.0 percent. Debt retirement payments are made from the General Obligation Bonds, Series 1990 Debt Service Fund. 8,885,000

12,600,000 - 1994 General Obligation Refunding Bonds for the purpose of refunding a 1981 General Obligation Bond issue; a 1995, Series A, General Obligation Bond issue; a 1995, Series B, General Obligation Bond issue; and a 1998 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 \$80,000 to \$285,000 through March 1, 2008, with interest from 3.7 to 6.2 percent. Debt retirement payments are made from the General Obligation Refunding Bonds, Series 1994 Debt Service Fund. 3,075,000

**Total general obligation bonds** **14,395,000**

**Revenue Bonds:**

**Gas and Water Distribution Systems:**

83,000,000 - 1973 Serial bonds due in annual installments of \$165,000 to \$235,000 through December 2003 at 8 percent interest. 1,880,000

51,891,898 - 1982 Refunding Serial bonds in annual installments of \$35,315 to \$148,881 through December 2007 at 7 1/2 percent interest. 890,811

**Total revenue bonds** **2,770,811**

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

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**18. LONG-TERM OBLIGATIONS (Continued)**

**Conditions of Indebtedness:**

**St. James Youth Center:**

1750,000 - Series 1987, for the purpose of acquiring, reconstructing, equipping, operating, and maintaining, and managing a youth center. The remaining principal is due in annual installments of 405,000 to 405,000 through March 1, 2000, with interest at 8.5 percent. Debt retirement payments are made from the levy and collection of a special tax of 1 mill.	<u>475,000</u>
Total bonded debt	<u>\$35,844,571</u>

The annual requirements to amortize all bonded debt outstanding at December 31, 1995, including interest of 48,822,847 are as follows:

Fiscal year:	
1997	\$ 3,038,778
1998	3,043,131
1999	3,055,188
2000	3,065,432
2001	3,081,399
Thereafter	<u>13,450,375</u>
Total	<u>\$23,735,303</u>

At December 31, 1995, general obligation bonds in the amount of \$14,054,000 are secured by an annual ad valorem tax levy and irrevocable dedication of pledged sales tax revenues. In accordance with Louisiana Revised Statute 28:582, the Council is legally restricted from insuring long-term bonded debt in excess of 18 per cent of the assessed value of taxable property in the parish. At December 31, 1995, the statutory limit is \$42,708,422.

In prior years, the Council defeased certain general obligation bonds by placing the proceeds of new bonds with an escrow agent to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Council's financial statements. On December 31, 1995, \$1,028,000 of bonds outstanding are considered defeased.

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.

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

**17. CRIMINAL COURT FUND**

Louisiana Revised Statute 16:571.51 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:

Balance due at December 31, 1995	\$ -
Amount due for 1995	1,488
Paid during 1995	<u>1,488</u>
Balance due at December 31, 1995	<u>\$ -</u>

**18. INTERFUND LOANS RECEIVABLE/PAYABLE**

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

	Interfund Loans Receivable	Interfund Loans Payable
	\$	\$
<b>General Fund</b>		
Special Revenue Funds		
Road & Bridge Maintenance	120,000	-
Parishwide Drainage Maintenance	180,000	-
Consolidated Road Lighting District #2	200,000	-
Solid Waste	100,000	-
Other Special Revenue Funds	-	190,000
Consolidated General Obligation Bonds	-	-
Capital Projects Funds		
General Obligation	<u>384,000</u>	<u>384,000</u>
Total	<u>684,000</u>	<u>574,000</u>

**19. DUE FROM/TO OTHER FUNDS**

For the year ended December 31, 1995 the individual due from/to other funds balances are as follows:

	Due to Other Funds	Due from Other Funds
	\$	\$
<b>General Fund</b>		
Special Revenue Funds		
Courthouse, Jail and Public Building Maintenance	-	28,000
Transportation	-	8,851
Other	-	2,841
Criminal Court	1,488	808
Consolidated Road Lighting District #2	-	18,830
Solid Waste District	-	158,847
Enhanced 911 System Maintenance	-	10,400
Public Safety	-	4,385
Road Dept	-	12
Other Special Revenue Funds	-	74,788
St. James Youth Center	<u>60,458</u>	<u>267,286</u>
Total	<u>60,458</u>	<u>574,000</u>
Other Funds		
St. James Parish Gas & Water Distribution System	188,450	-
St. James Parish Year End - 8-30-95	-	-
St. James Parish Clerk of Court	-	-
St. James Parish Year End - 8-30-95	<u>8,100</u>	<u>100</u>
Total	<u>188,450</u>	<u>100</u>
Balance per financial statements	<u>248,908</u>	<u>674,000</u>

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

**20. SEGMENT INFORMATION FOR ENTERPRISE FUNDS**

The Parish maintains two enterprise funds which provide gas and water services, and juvenile rehabilitation services. The St. James Parish Gas and Water Distribution System is reported for the year ended June 30, 1995. The St. James Youth Center is reported for the year ended December 31, 1995. In accordance with GASB Codification Section 2600, segment information for the enterprise funds follows:

<b>For the Applicable Year Ended in 1995</b>	<b>St. James Parish Gas &amp; Water Distribution System</b>	<b>St. James Youth Center</b>
Operating revenues, exclusive of all related taxes	\$ 2,850,518	42,422,089
All related taxes	—	254,241
Operating expenses, exclusive of depreciation	2,238,180	2,181,781
Depreciation and amortization	<u>208,788</u>	<u>282,822</u>
Operating income	278,537	182,137
Nonoperating investment revenues	<u>118,226</u>	<u>82,812</u>
Income before operating transfers	396,763	264,949
Operating transfers in	—	82,912
Operating transfers out	<u>—</u>	<u>(110,454)</u>
Net income	<u>\$ 396,763</u>	<u>\$ 237,407</u>

<b>For the Applicable Year Ended in 1995 (continued)</b>	<b>St. James Parish Gas &amp; Water Distribution System</b>	<b>St. James Youth Center</b>
Total assets	<u>170,881,826</u>	<u>88,049,816</u>
Total equity	<u>\$ 7,330,234</u>	<u>\$7,218,214</u>
Outstanding revenue bonds or certificates of indebtedness	<u>\$ 2,415,871</u>	<u>\$ 479,000</u>
Net working capital	<u>\$ 28,209</u>	<u>\$1,681,248</u>
Capital asset additions	<u>\$ 531,882</u>	<u>\$ 21,818</u>
Capital asset deletions	<u>\$ 71,881</u>	<u>\$ —</u>

**21. CONTRIBUTED CAPITAL**

Contributed capital of the St. James Parish Gas and Water Distribution System Enterprise Fund totaling \$4,528,144 at June 30, 1995 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 1995:



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

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**21. CONTRIBUTED CAPITAL (Continued)**

Balance, July 1, 1995	44,432,877
Contributions from contractors and customers	<u>195,567</u>
Balance, June 30, 1996	<u>44,628,444</u>

Contributed capital of the St. James Parish Youth Center totaling \$7,822,888 at December 31, 1995, 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.

**22. LITIGATION AND CLAIMS**

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

**23. 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.

**24. 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 year ended December 31, 1996 follows:

Balance at January 1, 1996	\$ 802,188
Add: Food Stamps Received	3,380,000
Less: Food Stamps Issued	<u>(3,380,281)</u>
Balance at December 31, 1996	<u>\$ 801,907</u>

**25. 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 unincurred risks of loss. Under

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

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**25. RISK MANAGEMENT (Continued)**

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 Lords of the Council participate in the program and make payments to the Group Hospitalization Claims Clearing Fund based on estimates of the amounts needed to pay prior and current-year claims and to establish a reserve for catastrophic losses. That reserve was \$245,000 at December 31, 1996 and is reported as a designation of the Group Hospitalization Claims Clearing Fund balance. The claims liability of \$245,000 reported in the Fund at December 31, 1996 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 1996 were:

Beginning-of-Year Liability	Current-Year Claims and Changes in Estimates	Claims Payments	Balance at Year-End
\$380,000	4731,700	4626,700	\$245,000

The St. James Parish Hospital is exposed to various risks of loss related to some 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 insurable expenditures and expresses these premiums over the pay rate periods involved.

**26. DISCONTINUED OPERATIONS**

The St. James Parish Hospital agreed to dispose of its North Louisiana psychiatric operations in March 1996, and closed the operations June 10, 1996. The estimated loss from this disposal incurred after March 31, 1996, is provided in the financial statements for the year ended March 31, 1996.

COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES

## GENERAL FUND

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

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

	Totals	
	1998	1999
<b>Assets</b>		
Cash and cash equivalents	\$208,818	\$208,818
Investments	295,421	-
Notes receivable	-	293,000
Receivables (net of allowances for uncollectibles)	2,429,507	2,305,500
Interfund/other receivable	-	153,271
Due from other funds	1,480	-
Inventory	52,000	28,188
<b>Total assets</b>	<u>\$3,007,226</u>	<u>\$3,221,200</u>
<b>Liabilities and fund balance</b>		
<b>Liabilities:</b>		
Accounts payable	\$208,707	\$193,917
Payroll deductions and withholdings payable	55,485	58,008
Due to other funds	20,858	3,298
Refund payable	580,800	584,500
<b>Total liabilities</b>	<u>1,005,850</u>	<u>1,239,723</u>
<b>Fund balance:</b>		
Unreserved	2,001,376	2,001,478
<b>Total liabilities and fund balance</b>	<u>\$3,007,226</u>	<u>\$3,221,200</u>

Schedule 1

St. James Parish Council  
Cottiers, Louisiana  
General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget (GAAP Basis) and Actual  
For the year ended December 31, 1999  
With Comparative Actual Totals for the year ended December 31, 1998

	1999		Variance Favorable (Unfavorable)	1998
	Budget	Actual		
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad Valorem	\$1,450,000	\$1,481,040	\$31,040	\$1,401,501
Voluntary payments in lieu of taxes	707,000	308,330	(398,670)	710,278
Sales and use	1,140,000	1,150,184	(9,816)	1,127,272
Alcoholic beverage (seal)	47,700	14,307	(33,393)	11,904
Licenses and permits	210,000	300,000	(90,000)	211,874
Intergovernmental:				
Federal	100,000	148,300	(48,300)	84,570
State	207,000	550,400	(343,400)	203,000
Local	87,000	87,000	0,000	80,421
Interest	60,000	70,000	(10,000)	60,000
Miscellaneous	10,000	23,800	(13,800)	11,800
<b>Total revenues</b>	<u>3,231,000</u>	<u>3,973,970</u>	<u>(742,970)</u>	<u>3,058,376</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government:				
Finance administration	1,000,000	1,000,000	(0,000)	1,000,000
Legislation	200,000	214,880	(14,880)	207,075
Judicial	140,000	145,000	(5,000)	128,000
Executive	241,000	300,400	(59,400)	243,000
Education	21,000	30,811	(9,811)	21,778
Other unclassified	118,000	108,000	10,000	110,127
Public safety	200,000	380,300	(180,300)	240,700
Public housing	3,000	3,000	0,000	3,180
Health and welfare	187,000	158,700	28,300	180,478
Economic development and assistance	181,000	170,700	10,300	184,110
Capital outlay	41,000	37,000	4,000	37,078
<b>Total expenditures</b>	<u>3,000,000</u>	<u>3,587,170</u>	<u>(587,170)</u>	<u>3,000,000</u>
<b>Excess (deficiency) of revenues and (excess) expenditures</b>	<b>1,120,700</b>	<b>\$44,800</b>	<b>(1,075,900)</b>	<b>1,158,100</b>
<b>Other financing sources (uses):</b>				
Operating transfers in	100,000	90,000	(10,000)	50,000
Operating transfers out	(1,000,000)	(1,010,000)	10,000	(980,100)
<b>Total other financing sources (uses)</b>	<u>(900,000)</u>	<u>(920,000)</u>	<u>20,000</u>	<u>(930,100)</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>180,700</b>	<b>(72,370)</b>	<b>(253,670)</b>	<b>228,000</b>
<b>Fund balance, beginning of year</b>	<b>2,051,300</b>	<b>(2,081,370)</b>	<b>30,070</b>	<b>1,829,300</b>
Residual equity transfers	-	-	-	80,700
<b>Fund balance, end of year</b>	<u>\$2,232,000</u>	<u>\$1,953,670</u>	<u>(278,330)</u>	<u>\$2,138,300</u>

Exhibit E

## **SPECIAL REVENUE FUNDS**

Special revenue funds are used to account for specific revenues derived from taxes or other dedicated financial 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 43:252.

### **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.

### **RWE PROTECTION DISTRICT NO. 2 MAINTENANCE FUND**

The Rwe Protection District No. 2 Maintenance Fund accounts for the operation, maintenance and/or reconstruction 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.

### **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.

### **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 composed of the parishes of St. James, Ascension, and Assumption. St. James Parish only is reported in these statements.

#### **ROAD LIGHTING DISTRICT MAINTENANCE FUND**

The Road Lighting District No. 1-A, No. 2, Consolidated District No. 3A 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.

#### **TITLE BHC-2 HOME DELIVERED MEALS FUND**

The Title BHC-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 parish 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 BHC-1 CONGREGATE MEALS FUND**

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



#### **TITLE III-B SOCIAL SERVICES FUND**

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

#### **AREA AGENCY ON AGING - HELPING HANDS FUND**

The Helping Hands Fund originates through donations in the form of overpayment 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 operation and maintenance of five educational centers. Funding is provided by the United States 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.

#### **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.

#### **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 educational activities for the children such as field trips and graduation parties.

#### **COMMUNITY SERVICES BLOCK GRANT FUND**

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

#### **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.

#### **GRANDECY RECREATION DISTRICT FUND**

The Grandecy Recreation District Fund accounts for the costs incurred by the district for providing recreational facilities within the corporate limits of the Town of Grandecy. 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  
Covington, Louisiana  
Special Revenue Funds  
Combining Balance Sheet, December 31, 1999  
With Comparative Totals as of December 31, 1998

	1999					
	Maintenance Funds					
	Road and Bridge	Court- house and Public Building	Parishwide Ordinance	Fire Protection District No. 2	St. James Terrorist System	Public Safety
<b>Assets</b>						
Cash and cash equivalents	\$175,814	\$95,004	\$26,884	\$52,756	\$25,320	\$171,808
Time certificates of deposit	--	--	--	--	--	--
Investments	244,048	3,811	158,805	68,019	40,088	633,971
Receivables	1,057,000	1,012,419	401,834	191,419	81,048	408,854
Due from other funds	--	38,088	--	--	3,653	4,820
Interfund loans receivable	100,000	--	100,000	--	--	--
Prepaid items	--	--	--	--	--	--
<b>Total assets</b>	<u>\$1,577,862</u>	<u>\$1,149,312</u>	<u>\$687,513</u>	<u>\$312,185</u>	<u>\$150,108</u>	<u>\$1,178,453</u>
<b>Liabilities and fund balance</b>						
<b>Liabilities:</b>						
Accounts payable	\$10,049	\$27,470	\$18,908	\$4,980	\$6,884	\$83,311
Payroll deductions and withholdings payable	15,900	18,048	9,818	9,808	6,171	--
Deferred revenues	--	--	--	--	--	--
Due to other funds	--	--	--	--	--	--
Interfund loans payable	--	--	--	--	--	--
<b>Total liabilities</b>	<u>\$25,949</u>	<u>\$45,518</u>	<u>\$28,726</u>	<u>\$14,788</u>	<u>\$13,055</u>	<u>\$83,311</u>
<b>Fund balances:</b>						
Unreserved - undesignated	1,551,913	1,103,794	658,787	297,397	87,053	1,095,142
<b>Total liabilities and fund balance</b>	<u>\$1,577,862</u>	<u>\$1,149,312</u>	<u>\$687,513</u>	<u>\$312,185</u>	<u>\$150,108</u>	<u>\$1,178,453</u>

Schedule 3 (continued)

Warrant Labels	Original Cost	Road Lighting District Maintenance Funds				Sales Tax Funds			
		No. 1-F		No. 2		Solid Waste (Special)	Parks and Recreation	Emergency Medical Services	Enhanced 911 System Maintenance
		No. 1-F	No. 2	No. 2A	No. 4				
\$200,140	\$3,280	0-	0-	\$200,000	0-	\$400,000	\$400,000	\$3,000	\$10,040
000,000	"	"	"	"	"	"	"	"	"
000	"	"	"	40,000	"	00,000	00,000	"	70,000
100,410	10,000	"	"	000,000	"	100,000	100,000	100,000	100,000
0,000	000	"	"	10,000	"	100,000	"	"	10,000
"	"	"	"	000,000	"	100,000	"	"	"
"	"	"	"	"	"	"	"	"	"
<u>\$1,000,550</u>	<u>\$10,000</u>	<u>0-</u>	<u>0-</u>	<u>\$300,000</u>	<u>0-</u>	<u>\$600,000</u>	<u>\$600,000</u>	<u>\$10,000</u>	<u>\$200,040</u>
000,000	\$1,000	0-	0-	\$00,000	0-	\$100,000	\$00,000	\$00,000	\$01,000
10,000	0,700	"	"	"	"	0,000	10,000	00,000	0,700
"	"	"	"	"	"	"	"	"	"
"	1,000	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"
<u>40,000</u>	<u>10,000</u>	<u>"</u>	<u>"</u>	<u>\$0,000</u>	<u>"</u>	<u>100,000</u>	<u>\$0,000</u>	<u>\$0,000</u>	<u>\$0,700</u>
1,000,000	0,000	"	"	\$00,000	"	100,000	\$00,000	\$00,000	\$00,000
<u>\$1,000,000</u>	<u>\$0,000</u>	<u>0-</u>	<u>0-</u>	<u>\$00,000</u>	<u>0-</u>	<u>\$100,000</u>	<u>\$00,000</u>	<u>\$00,000</u>	<u>\$00,000</u>

St. James Parish Council  
Covington, Louisiana  
Special Revenue Funds  
Comparing Balance Sheets, December 31, 1998  
With Comparative Totals as of December 31, 1997

	1998						Cash in Lieu of Certification
	Title III			Area Agency On Aging			
	C-1 Home Delivered Meals	C-1 Congregate Meals	B Social Services	Helping Hands Facile	Local Support Quarterly	Quarterly	
<b>Assets</b>							
Cash and cash equivalents	\$274	\$700	\$1,808	\$339	\$800	\$958	\$0
Time certificates of deposit	--	--	--	--	--	--	--
Investments	--	--	--	--	--	--	--
Receivables	--	--	--	--	--	--	7,817
Due from other funds	--	--	--	--	--	--	--
Intertfund loans receivable	--	--	--	--	--	--	--
Prepaid items	--	--	--	--	--	--	--
<b>Total assets</b>	<u>\$274</u>	<u>\$700</u>	<u>\$1,808</u>	<u>\$339</u>	<u>\$800</u>	<u>\$958</u>	<u>\$7,817</u>
<b>Liabilities and fund balance</b>							
<b>Liabilities:</b>							
Accounts payable	\$ --	\$ --	\$ --	\$ 0	\$ --	\$ 0	\$ --
Payroll deductions and withholding payable	--	--	--	--	--	--	--
Deferred revenues	\$74	700	1,808	--	--	688	7,000
Due to other funds	--	--	--	--	--	--	--
Intertfund loans payable	--	--	--	--	--	--	--
<b>Total liabilities</b>	<u>\$74</u>	<u>700</u>	<u>1,808</u>	<u>0</u>	<u>--</u>	<u>688</u>	<u>7,000</u>
<b>Fund balance</b>							
Unreserved - unencumbered	--	--	--	281	800	--	--
<b>Total liabilities and fund balance</b>	<u>\$74</u>	<u>\$700</u>	<u>\$1,808</u>	<u>\$281</u>	<u>\$800</u>	<u>\$688</u>	<u>\$7,000</u>

Schedule B (continued)

100

Feed No. 1	Feed No. 2	Energy Assistance	Senior Citizens Activities	Senior Center Funds	Housing Development	Head Start Activity	Community Services Book Grant
\$8,044	841	\$1,798	\$15,841	\$1	\$5	\$3,183	\$1,308
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
30,401	408	8,838	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
<u>38,445</u>	<u>1,249</u>	<u>\$10,636</u>	<u>\$15,841</u>	<u>\$1</u>	<u>\$5</u>	<u>\$3,183</u>	<u>\$1,308</u>
300,401	847	\$8,000	\$ --	\$ --	\$ --	\$ --	\$3,000
4,588	--	--	--	--	--	--	--
4,588	80	--	--	1	--	--	--
--	--	--	--	--	--	--	--
<u>38,445</u>	<u>1,407</u>	<u>\$8,000</u>	<u>--</u>	<u>1</u>	<u>--</u>	<u>--</u>	<u>\$3,000</u>
--	--	100	10,841	--	8	3,183	--
<u>128,432</u>	<u>1,447</u>	<u>\$8,538</u>	<u>\$26,682</u>	<u>\$1</u>	<u>\$8</u>	<u>\$6,366</u>	<u>\$4,308</u>

St. James Parish Council  
Coveno, Louisiana  
Special Revenue Funds  
Combining Balance Sheet, December 31, 1995  
With Comparative Totals as of December 31, 1994

	1995				Totals	
	Commodities Distribution	Emergency Food and Shelter	Grivney Reception Clinic	Community Services Block Grant Homeless Transition	1995	1994
				\$		
<b>Assets</b>						
Cash and cash equivalents	\$ 12,752	\$ 1,818	\$ 11,848	\$ -	\$ 25,418	\$ 28,114
Time certificates of deposit	-	-	-	-	\$ 200,000	-
Investments	-	-	-	-	1,281,281	888,188
Receivables	-	-	184,888	-	8,248,288	4,632,732
Due from other funds	-	-	-	-	234,788	42,832
Intert fund loans receivable	-	-	-	-	\$ 20,000	\$ 20,000
Prepaid items	-	-	-	-	-	28,848
<b>Total assets</b>	<u>\$ 12,752</u>	<u>\$ 1,818</u>	<u>\$ 112,636</u>	<u>\$ -</u>	<u>\$ 2,828,786</u>	<u>\$ 3,832,766</u>
<b>Liabilities and fund balance</b>						
<b>Liabilities:</b>						
Accounts payable	\$ 12	\$ 228	\$ 2,812	\$ -	\$ 3,052	\$ 444,122
Payroll deductions and withholdings payable	-	-	-	-	180,842	68,254
Deferred revenues	-	1,478	-	-	18,842	21,128
Due to other funds	-	-	-	-	1,482	2,212
Interfund debt payable	-	-	-	-	-	\$ 20,000
<b>Total liabilities</b>	<u>\$ 12</u>	<u>\$ 1,706</u>	<u>\$ 2,812</u>	<u>\$ -</u>	<u>\$ 2,162,144</u>	<u>\$ 545,716</u>
<b>Fund balance</b>						
Unassigned - undesignated	12,740	-	112,824	-	\$ 265,894	\$ 2,287,050
<b>Total liabilities and fund balance</b>	<u>\$ 12,752</u>	<u>\$ 1,706</u>	<u>\$ 115,636</u>	<u>\$ -</u>	<u>\$ 2,828,786</u>	<u>\$ 3,832,766</u>

(Schedule 3 continued)

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

	1999			
	Maintenance Funds			Fire Protection District No. 2
	Road and Bridges	Cauldhouse Jail and Public Buildings	Parishwide Drainage	
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$1,021,800	\$1,021,800	\$480,888	\$120,130
Voluntary payments in lieu of taxes	--	--	--	--
Sales and use	--	--	--	--
<b>Intergovernmental:</b>				
Federal	--	5,754	187,548	--
State	218,840	18,297	80,880	--
Local	--	--	--	--
Fines and forfeits	--	--	--	--
Charges for services	--	--	--	--
Interest	68,054	10,800	9,718	7,829
In-kind contributions	--	--	--	--
<b>Other revenues:</b>				
Commissions	--	1,401	--	--
Rents and royalties	--	--	--	--
Sales	--	--	--	--
Telephone service charge	--	--	--	--
Miscellaneous	8,817	194	--	--
<b>Total revenues</b>	<u>1,438,818</u>	<u>1,354,376</u>	<u>669,832</u>	<u>128,130</u>

Schedule 4 (continued)



1928

St. James Tramway System	Public Safety	Public Library	Criminal Court	Road Lighting District Maintenance Funds			
				No. 1A	No. 2	No. 3A	No. 4
\$ -	\$817,529	\$715,352	\$ -	\$882	\$282	\$221,855	\$1,094
-	-	-	-	-	-	-	25,000
-	-	-	-	-	-	-	-
171,423	-	-	-	-	-	-	-
-	-	25,533	17,336	1,205	-	2,718	4,422
68,000	-	-	12,564	-	-	-	-
-	-	-	100,000	-	-	-	-
1,879	-	-	-	-	-	-	-
1,268	57,000	32,780	282	5,843	2,982	1,790	958
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	2,123	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	4,881	-	-	-	-	-
<u>242,590</u>	<u>874,529</u>	<u>748,132</u>	<u>212,921</u>	<u>7,587</u>	<u>3,278</u>	<u>228,288</u>	<u>32,000</u>

St. James Parish Council  
 Coushatta, Louisiana  
 Special Revenue Funds  
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 For the year ended December 31, 1995  
 With 1996 Total Budget (GAAP Basis)  
 And Comparative Actual Totals For the year ended December 31, 1995

	Maintenance Funds			
	Road and Bridge	Courthouse Jail and Buildings	Parishwide Sanitary	Fire Protection District No. 2
<b>Expenditures:</b>				
Current:				
General government:				
Financial administration	23,803	23,203	18,100	4,591
Judicial	--	--	--	--
Other nonclassified	--	888,041	--	--
Public safety	--	--	488,008	101,530
Highways and streets	721,308	--	--	--
Sanitation	--	--	--	--
Public transportation	--	--	--	--
Health and welfare	--	--	--	--
Public housing	--	--	--	--
Culture and recreation	--	--	--	--
Economic development and assistance	--	--	--	--
Capital outlay	128,200	44,783	26,789	--
Printed expenses	--	--	--	--
Total expenditures	<u>853,112</u>	<u>946,227</u>	<u>602,897</u>	<u>126,121</u>
Excess (deficiency) of revenues over (under) expenditures	588,888	129,671	122,202	58,800
Other financing sources (uses):				
Operating transfers in	--	28,000	--	--
Operating transfers out	<u>(28,000)</u>	<u>--</u>	<u>--</u>	<u>(125,000)</u>
Total other financing sources (uses)	<u>(28,000)</u>	<u>28,000</u>	<u>--</u>	<u>(125,000)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	498,888	157,671	122,202	(71,140)
Fund balance, beginning of year	1,020,349	890,488	803,283	215,078
Residual equity transfer	--	--	--	--
Fund balance, end of year	<u>\$1,120,776</u>	<u>\$1,058,159</u>	<u>\$925,485</u>	<u>\$143,938</u>

Schedule A (continued)

St. James Transit System	Public Safety	Parks Library	Criminal Court	Road Lighting District Maintenance Funds			
				No. 1-A	No. 2	No. 3A	No. 4
-	58,887	22,452	"	517	328	7,215	108
-	"	"	214,884	"	"	"	"
-	488,248	"	"	"	"	"	"
-	"	"	"	85,221	28,000	12,817	81,827
-	"	"	"	"	"	"	"
224,299	"	"	"	"	"	"	"
-	"	"	"	"	"	"	"
-	"	698,720	"	"	"	"	"
-	"	"	"	"	"	"	"
184,679	181,242	84,747	"	"	"	"	"
<u>218,227</u>	<u>649,228</u>	<u>584,822</u>	<u>211,884</u>	<u>85,228</u>	<u>28,228</u>	<u>20,222</u>	<u>82,888</u>
(278,227)	228,227	218,227	(208,228)	(78,228)	(28,228)	208,227	(28,228)
282,228	20,228	"	122,228	"	"	"	12,228
-	112,228	"	11,228	"	"	"	"
<u>282,228</u>	<u>112,228</u>	<u>-</u>	<u>122,228</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,228</u>
27,228	111,227	218,227	1,228	(78,228)	(28,228)	208,227	(18,228)
88,228	1,582,812	1,228,241	4,821	222,484	778,822	-	12,118
-	-	-	-	(218,228)	(128,228)	882,222	8,217
<u>282,228</u>	<u>2,182,222</u>	<u>2,182,221</u>	<u>22,221</u>	<u>2</u>	<u>2</u>	<u>2,182,222</u>	<u>2</u>

St. James Parish Council  
Covington, Louisiana  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the year ended December 31, 1998  
With 1998 Total Budget (GAAP Basis)  
And Comparative Actual Totals for the year ended December 31, 1997

	1998			
	Sales Tax Funds		Elderly & Emergency Medical Services	Enhanced 911 System Maintenance
	Solid Waste Disposal	Facts and Recreation		
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ --	\$49,574	\$ --	\$204,261
Voluntary payments in lieu of taxes	--	--	--	--
Sales and use	739,077	739,077	739,877	--
Inter-governmental:				
Federal	--	18,981	--	--
State	--	--	400	--
Local	--	--	--	--
Fees and tariffs	--	--	--	--
Charges for services	241,000	--	--	--
Interest	18,981	9,451	1,000	9,700
In-kind contributions	--	--	--	--
Other revenues:				
Commissions	--	180	--	--
Rents and royalties	--	10,900	--	7,800
Sales	--	--	--	--
Telephone service charge	--	--	--	67,989
Miscellaneous	44,621	1,000	738	750
<b>Total revenues</b>	<u>1,138,438</u>	<u>818,734</u>	<u>740,585</u>	<u>289,201</u>

Schedule 4 (continued)

1990

Table III		Area Agency On Aging					
C-2 Home Delivered Meals	C-4 Congregate Meals	B Social Services	Helping Hand	Local Support	Disability	Cash in Lieu Of Commodities	Meal Start Program
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--	--	--	--
26,807	27,304	38,824	--	--	--	26,810	900,000
--	--	4,880	2,574	--	12,842	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	664
--	--	--	--	--	--	--	224,441
--	--	--	--	--	--	--	--
8,013	8,281	--	--	--	--	--	--
--	--	--	--	--	--	--	--
<u>34,820</u>	<u>35,585</u>	<u>43,704</u>	<u>2,574</u>	<u>--</u>	<u>12,842</u>	<u>26,810</u>	<u>1,125,041</u>

St. James Parish Council  
 Convent, Louisiana  
 Special Revenue Funds  
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 For the year ended December 31, 1996  
 With 1996 Total Budget (BMAP Basis)  
 And Comparative Actual Totals For the year ended December 31, 1995

	Sales Tax Funds			
	Solid Waste Disposal	Parks and Recreation	Elderly & Medical Services	Enhanced 911 System Maintenance
<b>Expenditures:</b>				
<b>Current:</b>				
General government:				
Financial administration	28,875	20,401	25,491	3,814
Judicial	-	-	-	-
Other-unclassified	-	-	-	-
Public safety	-	-	-	187,238
Highways and streets	-	-	-	-
Sanitation	684,812	-	-	-
Public transportation	-	-	-	-
Health and welfare	-	-	781,671	-
Public housing	-	-	-	-
Culture and recreation	-	818,744	-	-
Economic development and assistance	-	-	-	-
Capital outlay	-	104,248	165,957	287,611
Grants/expenses	-	-	-	-
Total expenditures	<u>684,812</u>	<u>743,894</u>	<u>874,128</u>	<u>462,663</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>210,723</b>	<b>60,644</b>	<b>(288,828)</b>	<b>(182,851)</b>
<b>Other financing sources (uses):</b>				
Operating transfers in:				
Operating transfers out	-	(13,285)	-	(14,000)
Total other financing sources (uses)	<u>-</u>	<u>(13,285)</u>	<u>327,708</u>	<u>172,000</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>210,723</b>	<b>4,859</b>	<b>85,171</b>	<b>20,849</b>
<b>Fund balance, beginning of year</b>	<b>842,338</b>	<b>368,877</b>	<b>12,176</b>	<b>281,818</b>
<b>Residual equity transfer</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance, end of year</b>	<u><b>1,053,061</b></u>	<u><b>816,833</b></u>	<u><b>12,176</b></u>	<u><b>302,667</b></u>

Schedule 4 (continued)

Title III			Area Agency On Hold				Head Start Program
C-8 Home Delivered Meals	C-1 Congregate Meals	B Social Services	Helping Hands	Local Support	Discretionary	Cash In Lieu Of Substantial	
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
34,880	25,075	42,024	2,244	480	12,040	20,813	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	800,000
--	--	--	--	--	--	--	75,740
--	--	--	--	--	--	--	224,641
<u>34,880</u>	<u>25,075</u>	<u>42,024</u>	<u>2,244</u>	<u>480</u>	<u>12,040</u>	<u>20,813</u>	<u>1,270,641</u>
--	--	--	(400)	(400)	--	--	--
--	--	--	--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	(400)	(400)	--	--	--
--	--	--	520	1,710	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>1,120</u>	<u>1,310</u>	<u>--</u>	<u>--</u>	<u>--</u>

St. James Parish Council  
Covington, Louisiana  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the year ended December 31, 1998  
With 1998 Total Budget (GAAP Basis)  
And Comparative Actual Totals for the year ended December 31, 1995

	1998			
	Weatherization	Energy Assistance	Senior Citizens	Senior Center Funds
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ --	\$ --	\$ --	\$ --
Voluntary payments, in lieu of taxes	--	--	--	--
Sales and use	--	--	--	--
<b>Intergovernmental:</b>				
Federal	8,582	45,479	--	--
State	--	--	--	18,685
Local	--	--	--	--
Fines and forfeits	--	--	--	--
Charges for services	--	--	--	--
Interest	--	--	398	--
In-kind contributions	--	--	--	--
<b>Other revenues:</b>				
Commissions	--	--	--	--
Rents and royalties	--	--	--	--
Fees	--	--	4,969	--
Telephone service charge	--	--	--	--
Miscellaneous	--	--	--	--
Total revenues	<u>8,582</u>	<u>45,479</u>	<u>5,367</u>	<u>18,685</u>

Schedule A (continued)



1980						
Housing Development	Head Start Activity	Community Services Block Grant	Commodities Distribution	Emergency Food and Shelter	Grainery Recreation District	Community Services Block Grant Homeless Prevention
\$ --	\$ --	\$ --	\$ --	\$ --	\$107,018	\$ --
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	87,888	3,858	13,073	--	1,228
--	--	--	--	--	5,814	--
--	--	--	--	--	--	--
--	--	--	--	--	3,013	--
--	--	--	--	--	1,418	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	8,640	--
--	5,500	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	280	--
<u>--</u>	<u>5,500</u>	<u>87,888</u>	<u>3,858</u>	<u>13,073</u>	<u>124,552</u>	<u>1,228</u>

St. James Parish Council  
 Derivens, Louisiana  
 Special Revenue Funds  
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 For the year ended December 31, 1998  
 With 1998 Total Budget (GAAP Basis)  
 And Comparative Actual Totals For the year ended December 31, 1997

	1998			
	Weatherization	Energy Assistance	Senior Citizens Activities	Senior Center Funds
<b>Expenditures:</b>				
<b>Current:</b>				
General government				
Financial administration	--	--	--	--
Judicial	--	--	--	--
Other-unclassified	--	--	--	--
Public safety	--	--	--	--
Highways and streets	--	--	--	--
Sanitation	--	--	--	--
Public transportation	--	--	--	--
Health and welfare	9,682	48,380	2,894	18,480
Public housing	--	--	--	--
Culture and recreation	--	--	--	--
Economic development and assistance	--	--	--	--
Capital outlay	--	--	--	--
Interest expenses	--	--	--	--
Total expenditures	<u>9,682</u>	<u>48,380</u>	<u>2,894</u>	<u>18,480</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	--	120	2,894	--
<b>Other financing sources (uses):</b>				
Operating transfers in	--	--	--	--
Operating transfers out	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	--	120	2,894	--
Fund balance, beginning of year	--	--	11,500	--
Residual equity transfer	--	--	--	--
Fund balance, end of year	<u>8 --</u>	<u>120</u>	<u>14,394</u>	<u>8 --</u>

Schedule 4 (continued)

## 1998

Housing Development	Head Start Activity	Community Services Block Grant	Construction Expenditure	Emergency Food and Shelter	Gateway Recreation District	Community Services Block Grant Homeless Prevention
--	--	--	--	--	9,450	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	67,888	1,400	10,070	--	1,000
14	--	--	--	--	88,108	--
--	8,640	--	--	--	--	--
--	--	--	--	--	875	--
<u>14</u>	<u>8,640</u>	<u>67,888</u>	<u>1,400</u>	<u>10,070</u>	<u>100,286</u>	<u>1,000</u>
(14)	(1,070)	--	4,640	--	21,940	--
--	--	--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
(14)	(1,070)	--	4,640	--	21,940	--
17	4,208	--	9,240	--	90,888	--
<u>17</u>	<u>4,208</u>	<u>--</u>	<u>9,240</u>	<u>--</u>	<u>90,888</u>	<u>--</u>
<u>14</u>	<u>8,640</u>	<u>67,888</u>	<u>1,400</u>	<u>10,070</u>	<u>112,202</u>	<u>1,000</u>

St. James Parish Council  
 Carencro, Louisiana  
 Special Revenue Fund

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 For the year ended December 31, 1998  
 With 1998 Total Budget (GAAP Basis)  
 And Comparative Actual Totals for the year ended December 31, 1999

	1998		Variance Favorable (Adverse)	1999
	Actual Total	Budget Total		Actual Total
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$4,688,553	\$4,658,500	\$29,953	\$4,503,000
Voluntary payments in lieu of taxes	28,080	28,000	-	15,080
Sales and use	2,198,221	2,340,800	(142,579)	2,201,885
<b>Intergovernmental:</b>				
Federal	1,510,448	1,438,950	71,498	1,270,988
State	523,837	550,100	26,263	483,644
Local	80,573	85,000	4,427	73,538
Fees and forfeits	180,828	181,000	20,828	151,800
Charges for services	345,831	343,000	2,831	444,440
Interest	229,811	180,000	49,811	168,324
(Volunt) contributions	224,441	215,000	9,441	328,970
<b>Other revenues:</b>				
Commissions	1,891	1,800	91	1,838
Rents and royalties	25,840	18,000	7,840	25,282
Sales	28,908	28,000	908	581,303
Telephone service charge	87,868	84,000	3,868	85,454
Miscellaneous	54,818	12,000	42,818	41,878
<b>Total Revenues</b>	<u>10,213,322</u>	<u>10,126,250</u>	<u>86,928</u>	<u>11,125,628</u>

Schedule 4 (continued)

St. James Parish Council  
Covington, Louisiana  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the year ended December 31, 1995  
With 1995 Total Budget (GAAP Basis)  
And Comparative Actual Totals For the year ended December 31, 1995

	1995		Variance Favorable (Unfavorable)	1995
	Actual Total	Budget Total		Actual Total
<b>Expenditures:</b>				
<b>Current:</b>				
General government				
Financial administration	276,878	298,842	(21,964)	287,657
Judicial	211,254	208,800	(2,454)	213,274
Other-unclassified	682,641	618,100	64,541	624,300
Public safety	1,155,562	1,247,050	(91,488)	1,138,900
Highways and streets	217,262	221,500	(4,238)	222,838
Sanitation	884,812	877,800	(7,012)	887,700
Public transportation	284,288	282,300	(1,988)	284,248
Health and welfare	1,135,218	1,274,680	(139,462)	1,200,260
Public housing	14	17	(3)	3,647
Culture and recreation	1,524,002	1,180,200	343,802	1,084,828
Economic development and assistance	627,204	627,700	(496)	588,677
Capital outlay	1,206,217	1,222,500	(16,283)	123,872
Inland expenses	224,441	218,800	(5,641)	229,212
Total expenditures	<u>8,522,422</u>	<u>8,477,928</u>	<u>44,494</u>	<u>8,521,428</u>
<b>Excess (deficiency) of revenues   over (under) expenditures</b>	<b>828,122</b>	<b>712,351</b>	<b>115,771</b>	<b>1,516,177</b>
<b>Other financing sources (uses):</b>				
Operating transfers in	866,808	887,800	(21,992)	819,144
Operating transfers out	(288,284)	(349,200)	60,916	(272,657)
Total other financing sources (uses)	<u>578,524</u>	<u>538,600</u>	<u>39,914</u>	<u>546,487</u>
<b>Excess (deficiency) of revenues and   other financing sources over (under)   expenditures and other financing uses</b>	<b>1,406,646</b>	<b>1,250,951</b>	<b>155,695</b>	<b>2,062,664</b>
Fund balance, beginning of year	8,260,420	8,248,432	11,988	8,707,771
Residual equity transfer	-	-	-	(85,702)
Fund balance, end of year	<u>9,667,066</u>	<u>9,496,863</u>	<u>170,203</u>	<u>9,622,069</u>

Schedule 4 (continued)

## 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 47,000,000, the September 1, 1980, refunding bond issue of 13,885,000, and the November 5, 1988, bond issue of 41,800,000. The bonds were issued for the purpose of constructing parishwide roads. Financing is provided by a special annual ad valorem tax levy.

### PUBLIC IMPROVEMENT BOND SERIES 87-88 FUND

The Public Improvements Bond Series 87-88 Fund accumulates monies for the payment of the November 1, 1988, bond issue of 800,000. The bonds were issued for improvements to recreational facilities within the parish. Financing is provided by an irrevocable pledge of sales tax revenues.

### GRAMECY RECREATION DISTRICT FUND

The Gramercy Recreation District Fund accumulates monies for payment of the June 1, 1978, bond issue of 425,000. 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 Fidelity Bank 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 the 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 18,485,000. 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 12,400,000. The bonds were issued for the purpose of refunding a 1991 General Obligation Bond issue; a 1990, Series A, General Obligation Bond issue; a 1989, 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, equipping, and improving libraries; and for constructing, equipping, and improving parish jail facilities.

## CONSOLIDATED GENERAL OBLIGATION BONDS

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

- General Obligation Road Bonds Series 1991, 1992, and 1993.
- General Obligation Bond Series 1993
- General Obligation Bond Series 1994

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

	General Obligation Bond Series <u>(1997)</u>	Public Improvement Bond Series <u>(1988)</u>	Stemmy Retention District <u>(1988)</u>	Early Rolling System <u>(1988)</u>	General Obligation Bond Series <u>(1993)</u>
<b>Assets</b>					
Cash and cash equivalents	\$ --	\$ 202,749	\$ 200	\$ 2,000	\$ --
Time certificates of deposit	--	--	14,000	--	--
Investments	--	--	--	42,879	--
Receivables	--	--	--	--	--
Interfund receivables	--	--	--	--	--
Total assets	<u>\$ --</u>	<u>\$ 202,749</u>	<u>\$ 14,200</u>	<u>\$ 48,879</u>	<u>\$ --</u>
<b>Liabilities and fund balance</b>					
<b>Liabilities:</b>					
Accounts payable	\$ --	\$ --	\$ --	\$ --	\$ --
Interfund payables	--	--	--	--	--
Total liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Fund balance:</b>					
Reserved for debt service	--	68,249	14,200	48,879	--
Total liabilities and fund balance	<u>\$ --</u>	<u>\$ 202,749</u>	<u>\$ 14,200</u>	<u>\$ 48,879</u>	<u>\$ --</u>



General Obligation Bond	Consolidated General Obligation Bonds	Totals	
		1998	1999
\$4,000,000			
<b>A</b>			
-	\$21,387	\$21,387	\$220,781
-	"	14,000	18,000
-	72,809	72,809	60,808
-	1,710,040	1,710,040	1,544,857
-	"	"	180,000
<u>          </u>	<u>\$1,814,236</u>	<u>\$1,814,236</u>	<u>\$2,524,446</u>
<b>B</b>			
-	\$58,855	\$58,855	\$8,848
-	144,000	144,000	488,474
-	300,418	300,418	300,000
<u>          </u>	<u>4,002,873</u>	<u>4,742,873</u>	<u>7,420,370</u>
<b>A</b>			
-	\$1,809,454	\$1,809,454	\$2,620,466

St. James Parish Council  
Covington, Louisiana  
Basic Services Funds

Comparing Statement of Revenues, Expenditures and Changes in Fund Balance  
For the year ended December 31, 1988  
With 1988 Total Budget (GAAP Basis)  
And Comparative Actual Totals for the year ended December 31, 1988

	1988				
	General Obligation Fund (Book)	Public Improvement Bond Series 87-88	Germany Recreation Center	Early Warning System	General Obligation Bond Series 1988
<b>Revenues</b>					
Taxes:					
Ad valorem	\$112,122	\$ -	\$695	\$ -	\$217,122
Interest	4,832	3,321	766	5,546	14,465
Contributions from private industry	-	-	-	118,112	-
Other	-	-	-	-	2,752
Total revenues	<u>117,174</u>	<u>3,321</u>	<u>1,461</u>	<u>123,658</u>	<u>234,339</u>
<b>Expenditures</b>					
Current:					
General government	15,752	40	-	2	26,626
Financial administration	-	-	-	-	-
Debt service:					
Principal	286,000	22,000	8,000	154,888	510,888
Interest and fiscal charges	187,487	22,227	2,859	22,627	435,199
Total expenditures	<u>489,239</u>	<u>44,267</u>	<u>10,859</u>	<u>182,117</u>	<u>726,522</u>
Excess (deficiency) of revenues over (under) expenditures	15,945	148,874	116,766	41,541	48,281
<b>Other financing sources (uses)</b>					
Operating transfers in	-	20,000	-	14,000	118,454
Operating transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>20,000</u>	<u>-</u>	<u>14,000</u>	<u>118,454</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	15,945	168,874	116,766	55,541	166,735
Fund balance, beginning of year	294,072	66,822	26,118	41,008	821,814
Periodic equity transfer	<u>2,152,226</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,528,212</u>
Fund balance, end of year	<u>\$ 2,446,297</u>	<u>\$ 66,822</u>	<u>\$ 26,118</u>	<u>\$ 41,008</u>	<u>\$ 1,350,026</u>

Schedule B

General Obligation Bond Series 1994	Consolidated General Obligation Bonds	1995		Variance Favorable (Unfavorable)	1995 Actual Total
		Actual Total	Budget Total		
\$487,911	\$	\$1,724,288	\$1,719,400	\$4,888	\$1,719,400
2,997	907	21,288	20,800	488	21,288
--	--	149,713	118,700	30,913	149,713
--	--	2,489	2,700	(211)	2,489
<u>490,908</u>	<u>907</u>	<u>1,897,778</u>	<u>1,859,700</u>	<u>37,878</u>	<u>1,897,778</u>
10,409	--	87,088	87,100	(12)	87,088
270,200	--	1,007,968	1,009,000	(1,032)	999,900
907,470	--	894,191	894,100	91	894,191
<u>860,979</u>	<u>--</u>	<u>1,899,179</u>	<u>1,870,200</u>	<u>28,979</u>	<u>1,899,179</u>
20,018	807	74,094	8,000	6,094	4,875
--	--	182,454	182,800	(346)	182,800
--	--	--	--	--	208,700
<u>--</u>	<u>--</u>	<u>182,454</u>	<u>182,800</u>	<u>(346)</u>	<u>48,700</u>
20,018	807	196,548	190,800	5,748	83,075
244,744	--	1,548,910	1,642,970	--	1,488,900
<u>244,744</u>	<u>1,817,807</u>	<u>1,745,226</u>	<u>1,733,670</u>	<u>11,556</u>	<u>1,488,900</u>
<u>\$</u>	<u>\$1,817,807</u>	<u>\$1,745,226</u>	<u>\$1,733,670</u>	<u>\$11,556</u>	<u>\$1,488,900</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 (EPA) and the St. James Parish Council (SCA) 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.

### EDSG ROAD IMPROVEMENT FUND

The EDSG 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.

St. James Parish Council  
 Convent, Louisiana  
 Capital Projects Funds  
 Combining Balance Sheet  
 December 31, 1998 and 1997  
 With Comparative Totals as of December 31, 1998

	Parishwide Road (In thousands)	Parishwide Sewerage (In thousands)	COGO Road (In thousands)	Totals	
				1998	1997
<b>Assets</b>					
Cash and cash equivalents	\$1,710	\$258,894	\$ --	\$260,604	\$191,240
Investments	--	178,547	--	178,547	--
Receivables	--	4,950	--	4,950	187,819
Installment loans receivable	--	144,300	--	144,300	200,400
Due from other funds	--	--	--	--	17,198
Totals assets	<u>\$1,710</u>	<u>\$586,691</u>	<u>\$ --</u>	<u>\$988,401</u>	<u>\$597,457</u>
<b>Liabilities and fund balance</b>					
<b>Liabilities:</b>					
Accounts payable	\$ --	\$ --	\$1,047	\$1,047	\$183,250
Due to other funds	--	--	--	--	17,198
Total liabilities	<u>--</u>	<u>--</u>	<u>\$1,047</u>	<u>\$1,047</u>	<u>\$200,448</u>
<b>Fund balance:</b>					
unassigned	<u>\$1,710</u>	<u>\$586,691</u>	<u>\$1,047</u>	<u>\$785,347</u>	<u>\$397,009</u>
Total liabilities and fund balance	<u>\$1,710</u>	<u>\$586,691</u>	<u>\$1,047</u>	<u>\$988,401</u>	<u>\$597,457</u>

SCHEDULE T

St. James Parish Council  
 Convent, Louisiana  
 Capital Project Funds  
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 For the year ended December 31, 1995  
 With 1996 Total Budget (SAAP Basis)  
 And Comparative Actual Totals for the year ended December 31, 1995

	1995		
	Parishwide Road Investments	Parishwide Sewerage Construction	CDBG Road Improvement
<b>Revenues:</b>			
Intergovernmental:			
Federal	\$ -	\$ -	\$153,210
Interest	180	10,000	-
Total revenues	<u>180</u>	<u>10,000</u>	<u>153,210</u>
<b>Expenditures:</b>			
Current:			
Services	-	-	-
Capital outlay	18,000	-	215,100
Total expenditures	<u>18,000</u>	<u>-</u>	<u>215,100</u>
Excess (deficiency) of revenues over (under) expenditures	(17,820)	10,000	(61,890)
<b>Other financing sources (uses):</b>			
Operating transfers in	68,880	-	47,801
Operating transfers out	(47,001)	-	-
Total other financing sources (uses)	<u>21,879</u>	<u>-</u>	<u>47,801</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	2,734	10,000	(14,089)
Fund balance, beginning of year	858	679,700	510
Fund balance, end of year	<u>35,722</u>	<u>689,700</u>	<u>495,921</u>

Schedule B

1998		Variable Payable (Influencable)	1998	
Actual Totals	Budget Totals		Actual Totals	
\$153,218	\$278,200	(\$124,982)	\$249,180	
10,268	8,800	13,888	12,488	
<u>163,486</u>	<u>287,000</u>	<u>(152,114)</u>	<u>261,670</u>	
-	40,000	40,000	-	
<u>282,990</u>	<u>467,000</u>	<u>227,700</u>	<u>802,327</u>	
<u>328,886</u>	<u>507,000</u>	<u>278,700</u>	<u>802,327</u>	
(64,014)	(218,000)	149,897	(449,037)	
118,687	228,480	(109,793)	212,778	
(47,681)	(47,680)	(0)	(121,818)	
<u>68,995</u>	<u>178,800</u>	<u>(109,793)</u>	<u>211,897</u>	
2,800	(37,000)	34,200	(232,200)	
<u>873,788</u>	<u>271,780</u>	<u>-</u>	<u>802,328</u>	
<u>1078,642</u>	<u>1078,780</u>	<u>828,800</u>	<u>1078,788</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  
 Coushatta, Louisiana  
 Enterprise Fund  
 Comparing Balance Sheets, December 31, 1998  
 With Comparative Totals as of December 31, 1997

	Gas & Water Distribution System	St. James Youth Center	Totals	
			1998	1997
<b>Assets</b>				
<b>Current assets:</b>				
Cash and cash equivalents	\$83,805	\$225,440	\$419,265	\$461,345
Investment securities	--	\$74,563	\$74,563	--
Receivables (net of allowances for uncollectibles)	\$28,874	\$08,099	\$36,973	\$65,523
Interfund debt receivable	--	--	--	118,454
Due from other funds	--	14,788	14,788	--
Inventory	155,254	18,389	173,643	124,338
Prepaid expenses	76,308	37,834	114,142	125,478
Total current assets	\$420,241	1,269,103	1,689,353	1,895,136
Restricted assets	\$14,505	--	\$14,505	\$68,781
Other assets	23,264	--	23,264	27,288
Land, buildings, and equipment (net of accumulated depreciation)	\$,000,000	\$,780,228	13,862,828	15,891,670
<b>Total assets</b>	<b>\$1,457,010</b>	<b>\$2,049,331</b>	<b>\$18,609,514</b>	<b>\$20,777,121</b>
<b>Liabilities and fund equity</b>				
<b>Current liabilities:</b>				
Accounts payable	\$241,891	\$52,050	\$294,444	\$380,000
Payroll deductions and withholdings payable	--	\$7,171	\$7,171	\$1,728
Interfund loans payable	--	--	--	\$12,571
Due to St. James Parish Council	122,524	--	122,524	\$5,850
Other liabilities	74,892	10,438	\$85,330	154,878
Current portion of capital lease obligation	--	3,041	3,041	2,760
Compensated absences payable	138,828	\$3,373	\$142,201	\$21,000
Total current liabilities	\$488,135	\$76,072	\$564,207	\$680,716
<b>Payable from restricted assets:</b>				
Deposits	110,828	--	110,828	110,828
Bond interest payable	18,702	--	18,702	17,060
Bonded debt payable within one year	180,218	--	180,218	170,814
Deferred revenues	\$5,000	--	\$5,000	150,000
Capital lease obligation	--	10,330	10,330	18,271
Bonds or certificates of indebtedness payable	\$,275,258	\$75,000	\$,350,258	\$,385,871
Total liabilities	\$,222,833	\$171,402	\$,812,975	\$,478,486
<b>Equity (net):</b>				
Contributed capital	\$,128,715	7,822,089	12,985,002	12,268,855
Retained earnings (deficit):				
Preserved for debt service	\$27,298	--	\$27,298	\$80,850
Unrestricted/unrestricted	\$,284,937	\$,054,948	1,339,885	1,383,818
Total retained earnings (portion)	\$,312,235	\$,054,948	\$,382,183	\$,464,668
Total equity	\$,440,950	7,877,037	13,367,185	12,733,523
<b>Total liabilities and equity</b>	<b>\$1,863,783</b>	<b>\$2,048,439</b>	<b>\$18,612,159</b>	<b>\$18,711,649</b>

Schedule B

St. James Parish Council  
 Covett, Louisiana  
 Enterprise Funds

Combining Statement of Revenues, Expenses and Changes in Retained Earnings  
 For the year ended December 31, 1998  
 With 1998 Total Budget (GAAP Basis)  
 And Comparative Actual Totals for the year ended December 31, 1997

	1998	
	Gas & Water Distribution System	St. James Youth Center
Operating revenues:		
Charges for sales and services	\$2,718,877	\$2,407,989
Ad valorem tax	-	208,281
Other	103,590	12,130
Total operating revenues	<u>2,822,467</u>	<u>2,628,400</u>
Operating expenses:		
Cost of sales and services	1,233,689	170,579
Payroll	739,486	1,280,805
General and administrative	494,525	782,867
Depreciation and amortization	558,790	280,523
Total operating expenses	<u>2,926,490</u>	<u>2,414,774</u>
Operating income	895,977	213,626
Nonoperating revenues (expenses):		
Interest income	26,808	78,824
Bond interest expense	(189,747)	(86,039)
Grants	-	79,272
Other	-	(2,784)
Total nonoperating revenues (expenses)	<u>(162,939)</u>	<u>69,273</u>
Income before operating transfers	733,038	282,900
Other financing sources (uses):		
Operating transfers in	-	82,812
Operating transfers out	-	(1,284,544)
Total other financing sources (uses)	-	<u>(1,201,732)</u>
Net income	733,038	161,168
Retained earnings (deficit), beginning of year	<u>2,826,302</u>	<u>(735,153)</u>
Retained earnings (deficit), end of year	<u>3,559,340</u>	<u>(573,985)</u>

Schedule 12

Actual Total	1998		Actual Total
	Budget Total	Variance Favorable (\$/over/000)	
95,124,548	\$9,287,400	\$37,148	\$4,585,888
294,341	200,100	1,241	189,883
133,089	118,800	32,259	111,883
<u>8,881,999</u>	<u>3,411,300</u>	<u>81,688</u>	<u>4,817,063</u>
1,204,218	1,164,700	69,159	802,807
1,591,907	1,804,800	(48,187)	1,374,809
1,204,888	1,379,400	80,714	1,158,091
808,327	584,800	(14,821)	285,497
<u>3,008,292</u>	<u>4,063,700</u>	<u>(40,892)</u>	<u>4,417,208</u>
482,884	401,180	11,804	429,978
88,433	91,800	8,433	62,787
(204,180)	(221,200)	120	(248,210)
78,212	70,200	8,212	204,777
(1,764)	(4,800)	2,710	(8,883)
<u>(89,322)</u>	<u>(174,800)</u>	<u>78,882</u>	<u>8,288</u>
328,244	265,200	92,844	440,341
82,812	80,000	12	-
(178,454)	(118,800)	40	(82,000)
(85,542)	(38,800)	50	(84,000)
200,880	270,700	92,180	288,241
<u>1,804,718</u>	<u>1,804,714</u>	<u>-</u>	<u>1,828,433</u>
<u>82,037,878</u>	<u>30,265,474</u>	<u>832,732</u>	<u>81,804,774</u>

## St. James Parish Council

Convent, Louisiana

Enterprise Funds

Combining Statement of Cash Flows  
For the year ended December 31, 2000

With Comparative Totals for the year ended December 31, 1999

	Gas & Water	St. James	Total	
	Distribution System	Youth Center	1999	2000
<b>Cash flows from operating activities:</b>				
Cash received from customers/patients	\$2,712,769	\$2,910,889	\$5,623,658	\$4,858,179
Cash payments to suppliers for goods & services	(1,624,800)	(600,082)	(2,224,882)	(2,799,620)
Cash payments to employees for services	(229,454)	(2,848,825)	(3,078,279)	(3,799,040)
Cash received from taxes collected	-	170,088	170,088	181,113
Miscellaneous receipts	27,264	31,120	58,384	29,213
Net cash provided by operating activities	835,789	263,090	1,098,879	1,289,835
<b>Cash flows from noncapital financing activities:</b>				
Operating transfers in	-	60,810	60,810	-
Operating transfers out	-	(710,494)	(710,494)	(90,000)
Donations/grants received	-	30,721	30,721	(30,110)
Net cash provided by noncapital financing activities	-	(61,963)	(60,663)	(60,110)
<b>Cash flows from capital and related financing activities:</b>				
Principal payments of debt	(270,844)	(60,000)	(330,844)	(216,724)
Interest paid on debt	(282,124)	(24,000)	(306,124)	(347,887)
Acquisitions and construction of capital assets	(462,124)	(25,000)	(487,124)	(600,794)
Subsidy from state grant	-	-	-	80,000
Capital contributions	28,400	-	28,400	120,848
Repayments of capital lease borrowings	-	(2,700)	(2,700)	(441)
Borrowings from St. James Parish Council	-	118,684	118,684	28,578
Repayments of borrowings from St. James Parish Council	-	(212,371)	(212,371)	(21,000)
Miscellaneous payments	-	(2,294)	(2,294)	(8,200)
Net cash used for capital and related financing activities	(784,568)	(224,400)	(1,008,968)	(1,170,813)
<b>Cash flows from investing activities:</b>				
Interest received on investments	40,248	18,824	59,072	51,182
Maturity of certificates of deposits	100,800	-	100,800	(281,000)
Purchase of certificates of deposits	(100,800)	-	(100,800)	(160,000)
Purchase of investments	(12,087)	(201,880)	(213,967)	(248,848)
Net cash used in provided by investing activities	15,161	(283,056)	(267,895)	(600,666)
<b>Net (decrease) increase in cash and cash equivalents</b>	(333,618)	16,634	(316,984)	(21,880)
Cash and cash equivalents, beginning of year	779,742	304,826	1,084,568	1,210,832
Cash and cash equivalents, end of year	446,124	321,460	767,584	1,188,952

Schedule 11 (continued)

St. James Parish Council  
 Council, Louisiana  
 Enterprise Funds  
 Condensed Statement of Cash Flows  
 For the year ended December 31, 1995  
 and comparative totals for the year ended December 31, 1994

	St. James Distribution System	St. James Youth Center	Totals	
			1995	1994
<b>Reconciliation of operating income to net cash provided by operating activities:</b>				
Operating income	\$270,527	\$162,120	\$432,647	\$408,674
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation and amortization	555,789	250,520	806,309	585,457
Provision for uncollectible accounts	5,821	27,519	33,340	23,550
Gain on disposal of capital assets	(11,700)	-	(11,700)	-
Changes in operating assets and liabilities:				
Accounts receivable	(24,330)	47,328	22,998	(71,376)
Inventory	(54,855)	(5,025)	(59,880)	4,474
Prepaid expenses	(5,750)	7,500	1,750	(8,375)
Accounts payable	(5,744)	22,772	17,028	154,150
Payroll deductions and withholding payable	-	3,400	3,400	3,890
Due to St. James Parish Council	22,823	(14,738)	8,085	(73,825)
Accrued expenses	(22,210)	-	(22,210)	71,400
Compensated absences	13,260	14,820	28,080	24,750
Deferred revenue	(55,000)	-	(55,000)	75,400
Customers' deposits	0	-	0	2,941
Net cash provided by operating activities	\$413,185	\$352,912	\$766,097	\$511,100

**Noncash investing, capital, and financing activities:**

Buildings, combined utility plant, property and equipment at a rate of \$60,764 to the St. James Gas and Water Distribution System.

Schedule 11 (continued)

## INTERNAL SERVICE FUND

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

### GROUP HOSPITALIZATION CLAIMS CLEARING FUND

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

St. James Parish Council  
Covington, Louisiana  
Interest Service Fund  
Group Hospitalization Claims Clearing Fund  
Comparative Balance Sheet  
December 31, 1995 and 1994

	Totals	
	1995	1994
<b>Assets</b>		
Cash and cash equivalents	\$807,099	\$804,800
Time certificates of deposit	-	-
Investments	328,400	-
Receivables (net of allowances for uncollectibles)	18,101	794,421
<b>Total assets</b>	<u>\$1,153,600</u>	<u>\$1,673,221</u>
<b>Liabilities and fund balance</b>		
<b>Liabilities:</b>		
Accounts payable	\$ -	\$917,439
Liability for claims	248,000	898,000
<b>Total liabilities</b>	<u>248,000</u>	<u>1,815,439</u>
<b>Fund equity:</b>		
Reserved	945,000	800,000
Unreserved	208,600	7,000
<b>Total fund equity</b>	<u>1,153,600</u>	<u>807,000</u>
<b>Total liabilities and fund equity</b>	<u>\$1,153,600</u>	<u>\$1,673,221</u>

Schedule 12

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

	1999		Variance Favorable (Unfavorable)	1998
	Budget	Actual		Actual
<b>Operating revenues:</b>				
Charges for sales and services	\$1,304,800	\$1,323,318	\$18,518	\$1,370,899
Other	-	-	-	750
Total operating revenues	<u>1,304,800</u>	<u>1,323,318</u>	<u>18,518</u>	<u>1,371,649</u>
<b>Operating expenses:</b>				
Cost of sales and services	895,000	721,738	173,262	897,844
General and administrative	375,800	601,569	225,769	645,119
Total operating expenses	<u>1,270,800</u>	<u>1,323,307</u>	<u>244,873</u>	<u>1,542,963</u>
Operating income (loss)	<u>34,000</u>	<u>100,011</u>	<u>255,824</u>	<u>128,686</u>
<b>Nonoperating revenues (expenses):</b>				
Interest income	27,800	28,590	790	28,848
Total nonoperating revenues (expenses)	<u>27,800</u>	<u>28,590</u>	<u>790</u>	<u>28,848</u>
Net income (loss)	<u>61,800</u>	<u>128,601</u>	<u>266,614</u>	<u>157,534</u>
Retained earnings, beginning of year	<u>281,000</u>	<u>281,000</u>	<u>-</u>	<u>281,000</u>
Retained earnings, end of year	<u>342,800</u>	<u>409,601</u>	<u>267,614</u>	<u>438,534</u>



**ST. JAMES PARISH COUNCIL**  
 Cocent, Louisiana  
 Internal Service Fund  
 Group Hospitalization Claims Clearing Fund  
 Statement of Cash Flows  
 For the years ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
<b>Cash flows from operating activities:</b>		
Cash received from other funds for insurance	\$1,810,843	\$790,142
Cash payments to suppliers for goods and services	(228,888)	(243,113)
Cash payments to employees for services/insurance claims	(1,194,221)	(658,284)
Miscellaneous receipts	-	120
Net cash provided by (used in) operating activities	<u>387,734</u>	<u>(101,135)</u>
<b>Cash flows from investing activities:</b>		
Interest received on investments	29,890	28,849
Maturations of certificates of deposits	-	260,000
Purchases of certificates of deposits	-	(180,000)
Purchases of investments	(398,882)	-
Net cash provided by (used for) investing activities	<u>(368,992)</u>	<u>108,849</u>
<b>Net increase in cash and cash equivalents</b>	<b>118,742</b>	<b>78,034</b>
Cash and cash equivalents, beginning of year	<u>284,853</u>	<u>206,819</u>
Cash and cash equivalents, end of year	<u>403,595</u>	<u>284,853</u>
<b>Reconciliation of operating income to net cash provided by (used in) operating activities:</b>		
Operating income	\$184,894	\$128,328
Adjustments to reconcile operating income to net cash provided by operating activities:		
Changes in operating assets and liabilities:		
Accounts receivable	888,000	(894,481)
Accounts payable	(217,488)	298,280
Liability for claims	(148,852)	58,080
Net cash provided by (used in) operating activities	<u>387,734</u>	<u>(101,135)</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. 64 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 \$806.00 per month, while the Council chairman receives \$993.00 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 89-24 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**  
Coveno, Louisiana

**Schedule of Compensation Paid Council Members,  
Parish Presidents and Board Members,  
For the Year Ended December 31, 1990**

**PARISH COUNCIL**

Edouard Audary, Chairman	\$ 10,211
Eric Poole, Sr.	10,270
Timothy Roussel	10,270
Lawrence Anderson, Jr.	395
Edward Somet	395
Erwyn Rose	10,270
Ralph Poiré	10,270
James M. Breaux	8,871
Oliver Cooper, Sr.	8,871
Dale A. Hyatt, Jr., Parish President	<u>70,718</u>
Total	<u>\$731,830</u>

**SWAMIERY RECREATION DISTRICT**

James Lallens, Jr., Chairman	\$ 480
Scott Housler	480
Melissa H. Laurent	480
Anthony Joseph	480
John Mlaux, Chairman	<u>480</u>
Total	<u>\$1,920</u>

**RECREATION BOARD DISTRICT 1**

Orlino Williams, Chairman	\$ 480
David Clayton	380
Brenda Hildebrand	480
David Robinson	480
Vernon Gentry	480
Allen Bank	<u>380</u>
Total	<u>\$2,680</u>

**LAKE BARK RECREATION - DISTRICTS 3 & 4**

Michael Chabou	\$ 400
Philip Drexel, Chairman	400
Gary Gilbert	400
Gene Mathison	<u>400</u>
Total	<u>\$1,600</u>

**RECREATION BOARD DISTRICT 5**

David Jones	\$ 480
Matthew Mayka, Chairman	480
Sylvester Windenhol, Sr.	480
Dale Dennis	180
Clayton Malares, Sr.	40
John Davis	240
Dale Lusher, Sr.	<u>80</u>
Total	<u>\$2,040</u>

Schedule 18 (continued)

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

**RECREATION BOARD, DISTRICT B**

James Jones	\$ 480
Gerald Harlan	480
Harold Popp	40
Jedid Duke	440
Stephen Smith	480
Thomas Joseph	480
Total	<u>\$2,360</u>

**RECREATION BOARD, DISTRICT C**

Lionel Henry	\$ 480
Barry Foster	480
Merle Leffleur	480
Vincent Foster	480
Dennis Keller	480
Total	<u>\$2,400</u>

**COSTAL ZONE MANAGEMENT BOARD**

Charles Smith, Chairman	\$ 480
Bruce Christie	440
Gene St. Pierre	520
Roland Holmstrom	400
Donald Hines	400
Charles Martin	520
Edward Prosser	520
Darwin Smith	480
Total	<u>\$3,720</u>

**PLANNING COMMISSION**

Rev. Moon Abbott	\$ 380
Taney George	40
Daryl Leland	440
Steve Miller, Chairman	400
Roland Pange	440
Darryl St. Pierre	440
James Mitchell	80
Wilson Mitchell	400
Thomas George	240
Arthur Malherbe	440
Total	<u>\$2,800</u>

**HOUSING AUTHORITY COMMISSIONERS**

John Brass	\$ 480
Samuel Jones	440
Gerald Johnson	40
Byrle Smith	360
Louise Webster	400
Jesse Simpson	480
Total	<u>\$2,560</u>

Schedule 18 (continued)

**INDEPENDENT AUDITORS' REPORT ON  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**



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## INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

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

We have audited the general purpose financial statements of the St. James Parish Council, State of Louisiana, for the year ended December 31, 1997, and have issued our report thereon dated June 6, 1997. 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 audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-129, Audit of State and Local Governments. Those standards and OMB Circular A-129 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 audit provides a reasonable basis for our opinion.

Our audit was conducted 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 Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule 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.

Metairie, Louisiana  
June 6, 1997

ST. JAMES PARISH COUNCIL,  
Covington, Louisiana

Schedule of Federal Financial Assistance  
For the Year Ended December 31, 1990

FEDERAL GRANTEE/ PASS-THROUGH GRANTEE NAME/ PROGRAM TITLE	CFDA NUMBER	EXPENSE/ EXPENDITURE
<b>United States Department of Agriculture</b>		
Passed through Louisiana Department of Health and Human Resources:		
State Administrative Matching Grants for Food Stamp Program	10.501	\$ 83,787
Passed through Louisiana Department of Agriculture - Food Distribution		
	10.502	6,880
Passed through Louisiana Department of Natural Resources		
Conservation Service - Watershed Protection and Food Production	10.604	187,546
Passed through Louisiana Department of Education:		
School Breakfast Program	10.553	28,023
National School Lunch Program	10.555	50,689
Total United States Department of Agriculture		<u>376,925</u>
<b>United States Department of Transportation</b>		
Passed through Louisiana Department of Transportation and Development - Federal Transit Administration:		
Nonintermodal Formula Grants, Section 5311		
Contract #241-47-0100	20.509	\$1,876
Contract #241-47-0100	20.509	6,771
Contract #241-89-0214	20.509	\$9,849
Capital Assistance Program for Motorists and Persons with Disabilities, Section 5310		
Contract #728-89-0228	20.512	<u>23,028</u>
Total United States Department of Transportation		<u>31,524</u>
<b>Federal Emergency Management Agency</b>		
Passed through Louisiana Department of Public Safety and Corrections:		
Emergency Management Assistance		
Emergency Flood and Shelter National Board Program - passed through United Way of America	80.523	\$8,174
80.523		75,073
Passed through Louisiana Department of Military Affairs:		
Disaster Assistance Program	80.518	<u>3,738</u>
Total Federal Emergency Management Agency		<u>87,085</u>
<b>United States Department of Housing and Urban Development</b>		
Passed through Louisiana Division of Administration - Office of Community Development - Louisiana Community Development Block Grant Program		
	14.218	<u>182,728</u>

\*Major Federal Programs

Schedule 18 (continued)

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

**DECEMBER 31, 1996**





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A Registered Accounting Firm  
CERTIFIED PUBLIC ACCOUNTANTS

204 N. GAYLOR AND BLDG. - SUITE 114 - MELBOURNE, LOUISIANA, 70001-1977 - TELEPHONE 225-681-0880 - FAX 225-684-0665

### 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 year ended December 31, 1996, and have issued our report thereon dated June 6, 1997. 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 6, 1997.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*. These 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 audit for the year ended December 31, 1996, 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 opinion 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 6, 1997.

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

operation, that transactions are executed in accordance with management's authorization and recorded properly in general 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:**

- Payroll/excise
- Purchase/distributions
- 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 cost/allowable principles
- Drug free Workplace Act
- Administrative requirements

**Specific requirements:**

- Types of services allowed or unallowed
- Eligibility
- Matching, level of effort, and cost-sharing
- Special reporting requirements
- Special tests and provisions
- Federal financial reports and claims for advances and reimbursement
- Amounts claimed or used for matching

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



During the year ended December 31, 1996, St. James Parish, State of Louisiana, expended 81% 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 Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on those 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.

This report is intended solely for the use of management, all applicable levels of agencies, and those other governmental firms 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.

*Richard L. ...*

Metairie, Louisiana  
June 6, 1997

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

**DECEMBER 31, 1995**



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2204 GULF BLVD., SUITE 3 • METairie, LOUISIANA 70001 • 504 • TELEPHONE (504) 833-0396 • FAX (504) 834-0001

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

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

We have audited the general purpose financial statements of St. James Parish Council, State of Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 6, 1997.

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, 1996:

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

Our procedures were limited to the applicable procedures identified 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.

Material instances of noncompliance consist of failures to follow the general requirements that caused us to conclude that the misstatements resulting from these failures are material to St. James Parish Council's general purpose financial statements and the Headstart Program. The results of our tests of compliance disclosed the following material instances of noncompliance:

- Criteria:** Section 30 of the OMB Common Rule requires that for small purchases under \$100,000 price or rate quotations must be obtained from an adequate number of qualified sources.
- Conditions:** During the year ended December 31, 1990, the Mandated Program purchased computer equipment in the amount of \$44,823 from a supplier without obtaining price quotes from other sources.
- Management's Response:** We have subsequently initiated revised purchasing procedures for procurement of supplies and equipment that will comply with Section 30 of the OMB Common Rule.

We considered this material instance of noncompliance in forming our opinion on whether St. James Parish Council's 1990 general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated June 6, 1997 on those general purpose financial statements.

Except as referred to in the fourth paragraph, the results of our procedures to determine compliance indicate that, with respect to the items tested, St. James Parish Council complied in all material respects, with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that St. James Parish Council had not complied, in all material respects, with these requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with these 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.



Metairie, Louisiana  
June 6, 1997

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

DECEMBER 31, 1986



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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 year ended December 31, 1998, and have issued our report thereon dated June 8, 1999.

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, 1998. 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 these 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-126, *Audit of State and Local Governments*. Those standards and OMB Circular A-126 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, 1998.



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 is a matter of public record.

*William F. Phillips*

Monroe, Louisiana  
June 8, 1967

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

**DECEMBER 31, 1995**



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209 BELLEVUE BLVD. • SUITE A • METairie, LOUISIANA 70002-7077 • TELEPHONE (504) 835-0000 • FAX (504) 835-0000

### **INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR 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 year ended December 31, 1996, and have issued our report thereon dated June 6, 1997.

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, *Audit of State and Local Governments*, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1996.

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 non-compliance 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.

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.

*Pastlethwaite & Netterville*

Metairie, Louisiana  
June 6, 1997