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PARISH OF ST. CHARLES

HAHNVILLE, LOUISIANA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

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

Release Date 8-28-96

FOR THE YEAR ENDED DECEMBER 31, 1995

PREPARED BY FINANCE DEPARTMENT
ROLAND A. BECKEL, JR.
FINANCE DIRECTOR

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March 19, 1983

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**PARISH OF ST. CHARLES
HAHNVILLE, LOUISIANA**

MEMORANDUM OF ADVISORY COMMENTS

For the Year Ended December 31, 1985

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

Release Date 8-28-86

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**INTERNAL CONTROL STRUCTURE
AND RELATED MATTERS**

REBOWE & COMPANY
ESTABLISHED 1934
CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS
A PROFESSIONAL CORPORATION
ATTN: 06

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To the President and Members
of the St. Charles Parish Council
Hahnville, Louisiana

We have audited the general purpose financial statements of the Parish of St. Charles (the "Parish"), Louisiana as of and for the year ended December 31, 1993, and have issued our report thereon dated June 7, 1994. As part of our work, we considered the Parish's internal control structure in order to determine the nature, timing, and extent of our auditing procedures for the purpose of expressing an opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

Reportable conditions noted during our consideration of the internal control structure have been reported on in a separately issued report entitled *Independent Auditors' Report on the Internal Control Structure Based on the Audit of the General Purpose Financial Statements Performed in Accordance with Government Auditing Standards*, dated June 7, 1994.

This memorandum summarizes various administrative and other matters which have come to our attention. While not involving reportable conditions, these matters do present opportunities for strengthening the internal control structure and improving the operating efficiency of the Parish.

We have already discussed many of these comments and suggestions with various Parish office personnel and have indicated their responses. We will be pleased to discuss these comments and suggestions with you in further detail at your convenience, perform any additional study of these matters, or assist you in implementing the recommendations.

Rebowe & Company

Metairie, Louisiana
June 7, 1994

Report Acknowledged
Administrative Manager

By _____

COMMENTS AND RECOMMENDATIONS

DEBT SERVICE

1. Comment

Arbitrage is the excess of interest earned by a governmental unit over interest paid to the bond holders. The Tax Reform Act of 1986 requires rebate of arbitrage on governmental bonds issued after August 31, 1985 when the proceeds are held six months or longer. The rebates must be calculated annually and paid at the end of every fifth year.

We noted the Parish issued eight bond issues after August 31, 1985, which appear to be subject to arbitrage rules, and rebates, if any, are due starting at July 1, 1990.

Recommendation

We recommend that arbitrage calculations be prepared annually in accordance with the Tax Reform Act of 1986.

Response

The St. Charles Parish Director of Finance has conferred with the Parish bond attorney to ascertain what is required for the Parish to remain in compliance with federal arbitrage rules and regulations. The Parish bond attorney is currently performing the required arbitrage calculations.

NEW PROVISIONS AFFECTING THE PARISH

3. Comment

In June 1994, the Governmental Accounting Standards Board (GASB) issued Statement No. 24, "Accounting and Reporting for Certain Grants and Other Financial Assistance." This statement establishes accounting and financial reporting standards for pass-through grants, food stamps, and on-behalf payments for fringe benefits and salaries. The provisions of this statement are effective for financial statements for periods beginning after June 15, 1995.

Recommendation

We recommend that this statement be reviewed so that its provisions are appropriately applied.

Response

The St. Charles Parish Director of Finance is aware of this statement and will be sure that its provisions are appropriately applied.

4. Comment

In November 1994, the Governmental Accounting Standards Board (GASB) issued Statements No. 25, 26 and 27. These three statements deal with important accounting and financial reporting

issues for pension and post-employment health care plans. The provisions of Statements 25 and 26 are effective for periods beginning after June 15, 1996. Statement 27 is effective for periods beginning after June 15, 1997.

Recommendation

The provisions of these statements are extensive. Accordingly, we recommend that their requirements be reviewed and addressed as soon as possible in order to plan for its implementation.

Response

We will review these statements and plan for their implementation.

5. Comment

In May 1995, the Governmental Accounting Standards Board (GASB) issued Statement No. 28, "Accounting and Financial Reporting for Securities Lending Transactions." This statement establishes accounting and financial reporting standards for securities lending transactions. In these transactions, governmental entities transfer their securities to broker-dealers and other entities for collateral (which may be cash, securities, or letters of credit) and simultaneously agree to return the collateral for the securities in the future. The provisions of this statement are effective for financial statements for periods beginning after December 15, 1995.

Recommendation

We recommend that this statement be reviewed so that its provisions are applied if the Parish becomes involved in these types of transactions.

Response

We will review this statement and, if applicable, will ensure compliance with its provisions.

Parish of St. Charles
 Metairie, Louisiana
 Comprehensive Annual Financial Report
 As of and for the year ended December 31, 1994

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June 7, 1996

Honorable Parish President and Councilmembers
Parish of St. Charles, Louisiana

The Comprehensive Annual Financial Report for the Parish of St. Charles for the year ended December 31, 1995 is submitted for your review. The report is presented in four sections: introductory, financial, special purpose reports and statistical. The introductory section, which is unaudited, includes this letter of transmittal, an organizational chart and a list of the Parish of St. Charles' principal elected and appointed officials. The financial section includes the general purpose financial statements, the notes to these statements and the combining and individual fund and account group financial statements and schedules, as well as the independent auditor's report on these financial statements and schedules. The special report section includes the independent auditors' reports resulting from compliance with the Single Audit Act. The statistical section, which is unaudited, includes selected financial and demographic information, generally presented on a ten year basis.

The Comprehensive Annual Financial Report contains the audited financial statements for all of the operations of the Parish (the Reporting Entity) for which the Parish has been determined to be accountable. This report, which complies with all applicable legal requirements of the St. Charles Parish Home Rule Charter, has been prepared in conformance with generally accepted accounting principles and standards for financial reporting as promulgated by the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB). The financial report was prepared by the Department of Finance. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentations, including all disclosures, rests with the Parish. We believe the data, as presented, is accurate in all material respects and is presented in a manner which fairly sets forth the financial position and results of operations of the Parish. Furthermore, we believe that all disclosures necessary to enable the reader to gain an understanding of the Parish's financial activities have been included.

The accompanying financial statements have been audited by the Parish's independent certified public accountants, Rabow & Company, and their opinion resulting from their

examination is included in this Comprehensive Annual Financial Report. The auditors gained an understanding of the Parish's system of internal accounting controls as required by generally accepted auditing standards. Comments and recommendations resulting from the assessment of the internal accounting controls will be evaluated by management and will be implemented to the extent that the additional control objectives are cost beneficial to the Parish in relation to the concept of reasonable assurance that assets are properly safeguarded and that financial transactions are properly recorded. Implementation of prior years' recommendations have proven to result in improved internal accounting controls and increased administrative efficiency.

The notes to the financial statements, which are an integral part of this Comprehensive Annual Financial Report, summarize the Parish's significant accounting policies, identify the entities included within this report and disclose additional information which is considered necessary for a fair presentation of the accompanying financial statements. The Government Finance Officers Association of the United States and Canada (GFOA) awards Certificates of Achievement for Excellence in Financial Reporting. In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements. The St. Charles Parish Department of Finance is submitting its 1995 financial report to GFOA for consideration of the award for the first time.

This Comprehensive Annual Financial Report consists of three parts. The Introductory Section includes an organization chart and this transmittal letter, which highlights significant aspects of financial operations during the year and particular financial issues faced by the Parish. The Financial Section includes the independent auditors' report, the financial statements and related notes. The Statistical Section includes tables of unaudited data depicting the financial history of the Parish as well as demographic and other miscellaneous statistics.

PARISH OF ST. CHARLES

St. Charles Parish is located approximately 25 miles up river from New Orleans. Bordered by the Parishes of Jefferson, Lafourche and St. John the Baptist, St. Charles Parish has a population of 45,963. The Parish is bisected by the Mississippi River, bordered by Lake Ponchartraine on the North, Lake Salvador on the South, Jefferson Parish on the East and by Lake Des Allemands and LaRouche Parish on the West.

St. Charles Parish covers a 285 square mile area. St. Charles is one of three river Parishes that comprise the Port of South Louisiana, which is the 32 mile stretch along the Mississippi River between Baton Rouge and New Orleans. The tri-parish area of St. Charles, St. John the Baptist and St. James, which are under the jurisdiction of the Port of South Louisiana, comprise the nation's largest tonnage port.

Besides having the Mississippi River flow through St. Charles Parish, other modes of transportation include four rail lines and numerous major highways including US 61 and US 90, Interstate 55, Interstate 210, LA 18 and LA 46 (the river road on the west and east bank) and LA 3127 (a direct route to Donaldsonville from Houma). A big plus for St. Charles Parish is the completion of the Interstate 510 expansion. Spanning 11.5 miles from US 90 in Houma to I-10 at the Jefferson Parish line, I-310 allows commuters speedy access to the metropolitan areas of Jefferson Parish and New Orleans. Direct access to the New Orleans International Airport along US 61 is another mode of transportation located at the St. Charles/Jefferson Parish line.

St. Charles Parish is the 58th fastest growing Parish in the State of Louisiana with a population increase of over eight percent (8%) for the five year period 1990 through 1995.

According to a Port of South Louisiana survey for 1994-95, industry expansions in the three Parish area of St. Charles, St. John the Baptist and St. James accounted for the creation of approximately 800 permanent jobs and a total investment of over \$100,000,000. A conservative assumption would indicate that at least 33 percent or over 264 jobs went to St. Charles Parish residents, which would yield a local economic impact of nearly \$10,000,000 in annual manufacturing payroll.

Unquestionably, one of the economic development highlights of 1995 was the revision of St. Charles Parish's Strategic Plan, which was coordinated by the Economic Development Council. As stated in its bylaws, the purpose of the E.D.C. is to reverse the planned growth, development and economic revitalization of the Parish. Recognizing the fact that the Parish has experienced many changes since the implementation of the original Plan in 1989, the E.D.C. went through the Strategic Planning process of reviewing and editing the Plan to address issues and concerns facing present-day St. Charles Parish. The St. Charles Parish Council adopted the revised Plan and will administer the strategic thesis. Strategic Planning by itself will not improve communities or economies. However, it can greatly enhance the capability of decision makers to formulate and implement effective policies by providing a common language and framework for making strategic decisions.

REPORTING ENTITY

The Parish of St. Charles' present system of government was established by its Home Rule Charter which became effective in 1978. The Parish operates under a president-council form of government with the Parish President, seven district Councilmembers and two at-large Councilmembers, each elected for a four-year consecutive term.

The Parish President is the chief executive officer of the Parish responsible for carrying out policies adopted by the Council, and for the administration, direction and supervision

of all Parish departments, offices, agencies and special districts, the heads of which are appointed by him. The Parish President submits a line item operating and capital budget to the Council for approval at least seventy-five days before the beginning of each fiscal year.

St. Charles Parish Council (the Council) is the governing authority for the Parish of St. Charles, a political subdivision of the State of Louisiana as authorized by the Constitution of the State of Louisiana. The Council consists of nine members of which two members are elected parishwide to represent the entire Parish and seven members are elected to represent each of the seven districts. The Council elects from among its members a Chairman and a Vice-Chairman who serve at its pleasure. The Council may levy and collect taxes, special assessments, service charges, license charges, fees and other revenues, and borrow money subject to limitations provided by state law.

The financial statements of the reporting entity present the primary government (the Parish) and its component units as required by generally accepted accounting principles. The basic criterion for determining whether a governmental department, agency, institution, commission, public authority, or other governmental organization should be included in a primary governmental unit's reporting entity for general purpose financial statements is financial accountability. Financial accountability includes the appointment of a voting majority of the organization's governing body and the ability of the primary government to impose its will on the organization or if there is a financial benefit/burden relationship. In addition, an organization which is fiscally dependent on the primary government should be included in the reporting entity.

Based on the previous criteria, the Parish has determined that the following component units are legally separate entities from the Parish. The component units noted below are included in the Parish's reporting entity either as blended component units or as discretely presented component units because of the significance of their operational or financial relationships with the Parish.

Blended Component Units

Gravity Drainage District No. 2
St. Charles Parish Library Service District No. 1
29th Judicial District Criminal Court
Consolidated Wastewaters and Wastewater District No. 1

Discretely Presented Component Units

St. Charles Parish Assessor
St. Charles Parish Clerk of Court
St. Charles Parish Hospital Service District
Sunset Drainage District of St. Charles Parish

There are no municipalities within the Parish of St. Charles.

YEAR IN REVIEW

PLANNING AND ZONING

The Parish administration, recognizing the need to establish minimum building construction standards, made substantial progress toward adopting parishwide building codes during 1985. A building code proposal was formulated which addressed a range of concerns, from administrative operations to the actual applications of code standards. The proposal will be brought before the St. Charles Parish Council during 1986 for formal consideration.

The following major residential subdivisions were approved by St. Charles Parish during 1985:

- Willowridge Estates, Parcel X, Luling, 9 estate-sized lots.
- Bayou Estates South, Bayou Canche, 57 lots.
- Acasford Trace, Dunrehan, 18 lots.
- River Village, Deatschan, 43 lots.

PARKS AND RECREATION

Participation in the Parish's adult recreation program has continued to grow. Two of the Parish's softball teams participated in the United States Slow-Pitch Softball Association's Corporate State Championship in Lafayette, Louisiana. The St. Charles Parish team won the tournament and received an official invitation to participate in the World Tournament in Cocoa Beach, Florida.

The participation in our youth recreation program has continued to grow at an unprecedented rate. This is a wonderful testament to a thriving recreation program, but space problems loom on the horizon. The fastest growing programs are the girls' basketball and softball leagues, which have increased over 40 percent from that of last year. The largest and most time-consuming youth activities are baseball and softball with 1,725 participants.

St. Charles Parish was the primary host for Regional Senior Olympics which involved the Parishes of St. John the Baptist, St. James, Terrebonne, Assumption, Lafourche and St. Charles. Approximately 300 participants were involved, 150 of which were from St. Charles Parish.

SOLID WASTE COLLECTION AND DISPOSAL

St. Charles Parish has approximately 13,702 businesses and residences receiving solid waste collection and disposal services. This resulted in 37,344 tons of solid waste being removed from the Parish in 1993. With the aftermath of the flood event which occurred May 8, 1993, an additional 38,867 cubic yards of construction/demolition debris and 180 yards of compacted debris were removed from the Parish.

The Solid Waste Recycling Program is in its second year of operation. "Recycling" has become very successful. Approximately 14,342 households are receiving recycling services resulting in 1,890 tons of recyclable goods being recycled in 1993.

NATURAL DISASTER

On May 8th and 9th, 1993, St. Charles Parish, along with other Parishes in the area, experienced extremely heavy rainfall over a short length of time. This unusual event caused widespread flooding and major damage to public facilities, businesses and private residences. The cost to St. Charles Parish for flood protection measures, debris removal and repairs to public facilities amounted to \$1,231,773. The Parish's costs eligible for Federal Emergency Management Agency (FEMA) reimbursement amounted to \$1,167,283. The Parish has received FEMA reimbursements amounting to \$1,032,381. The Parish expects to receive an additional \$40,399 in FEMA reimbursement upon close out of the disaster recovery program by FEMA.

The tragedy of the May 8th and 9th, 1993 flood underscored the urgency of immediately addressing critical drainage problems Parishwide. Treated that end, the Parish President began to formulate a financing plan which would allow the Parish to begin to implement the East and West Bank Master Drainage Plans' recommendations. The Parish Council accepted a plan proposed by the Parish President to refinance Public Improvement One Percent (1%) Sales Tax Bonds by refunding the outstanding bonds and issuing new bonds. The refunding was estimated to save the Parish over \$380,000 in interest. The Parish was able to use this savings to assist in financing \$19,235,000 of 15 year Public Improvement Sales Tax Bonds which paid out the outstanding bond issues and generated over \$1,400,000 for new drainage improvements. The delivery of the \$19,235,000 Public Improvement Bonds, Series 57-1996 took place on January 26, 1996. This will allow the Parish to immediately address some of the most critical drainage needs identified by the Master Drainage Plans.

DRAINAGE

A number of Public Works capital projects were completed in 1993, including the Ingouren Canal Pump Station in Norco, the Paxton Hollow Pump Station in St. Rose.

installation of an additional pump to the Desirehan Pump Station No. II, replacement of a pump at the Dumet Drainage District Pump Station in Bayou Canche and the East and West Flover Street subsurface drainage project.

WASTEWATER

One of the most critical issues facing the Parish is rehabilitating the Parish's wastewater system. A \$6,300,000 collection system infiltration and inflow rehabilitation project was completed in 1995, utilizing the Louisiana Department of Environmental Quality's revolving loan program. An engineering design contract was awarded in 1995 to design two new regional wastewater treatment plants and utilize the existing Luling Oxidation Pond as a regional treatment facility. The estimated cost is approximately \$91,000,000. These facilities are needed to meet Environmental Protection Agency compliance requirements. Funding alternatives are presently being reviewed by the Parish administration.

WATERWORKS

More than \$720,000 of waterworks construction projects were completed in 1995, including some 5.4 miles of water main which improved water service and increased water flow capabilities for firefighting purposes in many areas. Modifications were also completed on the water intake approach bridge which allowed the bridge to be placed into full service.

ACCOUNTING SYSTEM CONTROL

The Finance Department is responsible for providing all Parish financial services including financial accounting and reporting, payroll and accounts payable disbursement functions, cash and investments management, debt management, budgeting, contract administration and special financial analyses for Parish Management. The Director of Finance is appointed by the Parish President and supervises the department's operations.

The Finance Department is also responsible for the establishment and maintenance of an internal control structure to provide reasonable, but not absolute, assurance regarding: 1) the safeguarding of assets against loss from unauthorized use or disposition and 2) the reliability of financial records for preparing financial statements and maintaining accountability for assets.

The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and that the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within this framework, and are believed to adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resource measurement focus. The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under this method, revenues are recognized when susceptible to accrual and expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due. All proprietary funds are accounted for on a flow of economic resources measurement focus. The enterprise funds are maintained on the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when they are incurred.

BUDGETARY CONTROL

Formal budgetary accounting is employed as a management control device during the year for the General Fund, Special Revenue Funds (except for the Criminal Court Fund), Debt Service Funds, Capital Projects Funds and Proprietary Funds.

The level of budgetary control is at the fund/department level and expenditures may not exceed budgeted appropriations. Appropriations which are not expended nor encumbered lapse at year end.

Budgets for the General, Special Revenue (except for the Criminal Court Fund), Debt Services, and Capital Projects Funds are adopted on a modified accrual basis of accounting. Budgets for the Proprietary Funds are adopted on an accrual basis.

CASH MANAGEMENT

Under state law, the Parish may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. 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 or exceed the amount on deposit with the bank. Certain pledged securities are held by the Parish's agent in the Parish's name.

State laws permit the Parish to invest in United States bonds, treasury notes or certificates, or other obligations of the U. S. Government and agencies of the U. S. Government which are federally insured, and certificates of deposit of state banks and national banks having their principal office in the state of Louisiana, or in mutual or trust fund institutions which are registered and which have underlying investments limited to securities of the U. S. Government or its agencies. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Fund Inc. (LAMF), 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.

RISK MANAGEMENT

St. Charles Parish is insured for automobile liability, general liability, property, worker's compensation and unemployment insurance. Group health, life and accident insurance is provided through an insured minimum premium program, with a preferred provider network. In addition, various risk control techniques, including an employee safety program, drug free workplace program with drug screening for new employees and employees involved in on-the-job accidents, pre-employment evaluations and the development of a risk management program have been implemented to minimize accident related losses.

ACKNOWLEDGMENT

The preparation of this report on a timely basis could not have been accomplished without the efficient and dedicated service of the entire staff of the Finance Department. I would like to express my appreciation to all members of the Department who assisted and contributed to the preparation of this report. I would also like to thank the Parish President and Parish Councilmembers for their support and interest in the financial operations of the Parish. I sincerely appreciate their continuing support.

Respectfully submitted,



R. A. Beaul, Jr.
Director of Finance

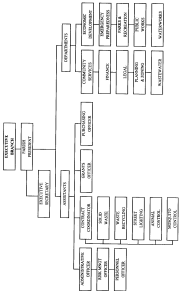
Parish of St. Charles
PRINCIPAL OFFICIALS
December 31, 1995

MAXIE J. MASSAR	Chairman
VICKI M. TRAMONTE	Vice-Chairwoman
JOAN BECNEL	Secretary
CHRIS A. TREHRE	Parish President
ROLAND A. BECNEL, JR.	Finance Director

COUNCIL MEMBERS

VICKI M. TRAMONTE	Division A (At Large)
BARRY MENNICH	Division B (At Large)
ELLEN A. ALEXANDER	District I
BRIAN J. CHAMPAGNE	District II
MAXIE J. MASSAR	District III
BURT D. SOMME	District IV
CURTIS T. JOHNSON, SR.	District V
RICHARD "DICKIE" DUHE	District VI
W. PATRICK DANFORD	District VII

PARRIS OF ST. CHARLES
ORGANIZATIONAL CHART





REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS
A PROFESSIONAL CORPORATION

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INDEPENDENT AUDITORS' REPORT

To the President and Members
of the St. Charles Parish Council
Hahnville, Louisiana

We have audited the accompanying general purpose financial statements of the Parish of St. Charles, Louisiana ("Parish"), as of and for the year ended December 31, 1995. These general purpose financial statements are the responsibility of the management of the Parish. 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 proprietary component unit of the St. Charles Parish Hospital Service District, which financial statements reflect total assets and operating revenues of \$24,934,966 and \$25,807,006, respectively, and the governmental component units of the Sunset Drainage District, the St. Charles Parish Assessor and the St. Charles Parish Clerk of Court, which financial statements reflect total assets and operating revenues of \$4,843,863 and \$1,831,324, respectively. These financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion on those financial statements, insofar as it relates to the amounts included for the discretely presented governmental or proprietary component units, was based solely on the reports of the other auditors.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Parish as of December 31, 1995, and the results

of its operations and cash flows of its proprietary fund types for the year then ended 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 combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Parish. Such information, except for that portion marked "unaudited," on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole. In accordance with *Governor's Auditing Standards*, we have also issued a report dated June 7, 1996 on our consideration of the Parish's internal control structure and a report dated June 7, 1996 on its compliance with laws and regulations.

Deloitte & Company

Metairie, Louisiana

June 7, 1996

Table 0701, Chart 1
Combined Balance Sheet
All Fund Types, Account Group and Community Financial Component Data
December 31, 1992

	Governmental Fund Types			
	General Fund	Special Revenue	Fidei	Capital Projects
Assets and other credits				
Cash and cash equivalents	\$ 446,895	\$ 583,498	\$ 50,000	\$ 49,848
Investments	7,129,882	11,111,696	6,124,664	1,094,774
Receivables, net of allowances for estimated uncollectibles	2,451,579	8,654,537	2,354,127	7,433
Due from other funds	1,397,080	11,438	481	-
Due from other governments	18,757	193,785	-	-
Inventory	7,600	-	-	-
Prepaid fees	178,821	6,000	-	-
Other assets	2,588	3,188	-	661
Deferred assets	-	-	-	-
Cash	-	-	-	-
Receivables	-	-	-	-
Due from other governments	-	-	-	-
Investment receivables & other assets	-	-	-	-
Due from other governments	-	-	-	-
Prepaid fees	-	-	-	-
Land, buildings and equipment, net, where applicable, of accumulated depreciation	-	-	-	-
Contract	-	-	-	-
Accounts receivable in sale service funds	-	-	-	-
Accounts for provided for retirement of general long-term obligations	-	-	-	-
Total assets and other credits	<u>\$ 11,644,000</u>	<u>\$ 28,091,900</u>	<u>\$ 6,029,272</u>	<u>\$ 1,647,016</u>
Liabilities, equity and other credits				
Liabilities				
Accounts payable	\$ 1,268,820	\$ -	\$ -	\$ -
Accounts payable	244,278	274,294	243	14,884
Contract payable	26,209	689,527	-	120,041
Contingency of long-term debt	-	-	-	-
Payable from restricted assets	-	-	-	-
Due to other funds	60,880	182,882	8,880	43,804
Due to other governments	41,480	76,133	-	-
Unsettled deposits	-	-	-	-
Other liabilities	554,909	52,880	-	-
Payable to vendors - all various types	1,454,904	7,500,739	1,215,483	-
Bonds and notes payable	-	-	-	-
EEOE revolving loan	-	-	-	-
Claims payable	-	-	-	-
Compensated absences	-	-	-	-
Deferred compensation benefits payable	-	-	-	-
Capital assets payable	-	-	-	-
Total liabilities	<u>2,606,366</u>	<u>8,216,384</u>	<u>1,224,366</u>	<u>147,929</u>
Equity and other credits				
Assets under capital lease obligations	-	-	-	-
Investment in general fund assets	-	-	-	-
Contributed capital, net of accumulated amortization	-	-	-	-
Retained earnings	-	-	-	-
Reserved for bond retirement	-	-	-	-
Other reserves	-	-	-	-
Unexpended	-	-	-	-
Fund balances	-	-	-	-
Reserved for debt service	-	-	6,973,000	-
Other reserved	25,777	460,214	-	44,628
Unexpended	-	49,623	-	-
Reserved	7,894,241	10,879,241	-	1,483,028
Total equity and other credits	<u>7,997,634</u>	<u>17,875,516</u>	<u>8,977,306</u>	<u>1,499,087</u>
Total liabilities, equity and other credits	<u>\$ 11,644,000</u>	<u>\$ 28,091,900</u>	<u>\$ 6,029,272</u>	<u>\$ 1,647,016</u>

The notes to the financial statements are an integral part of this statement.



Proprietary Fund Type	Fiduciary Agency Fund	Account Groups		Total Primary Government (Includenot Included)	Component Unit	Total Reporting Entity (Includenot Included)
		General Fund	Capital Long-term Obligations			
1 270,000	1 203,681	0 -	0 -	1 207,249	1 2,000,044	1 3,207,293
1,746,713				29,792,838	1,407,343	30,047,479
1,256,713				94,600,610	4,708,138	102,914,458
201,688				1,791,766	-	1,791,766
1,118				27,147	280,711	281,859
60,576				96,998	1,021,98	267,574
54,890				30,181	194,176	315,257
485				4,760	-	6,045
11,807				43,897	384,800	479,649
1,008,611				3,008,114	1,171,961	4,790,775
306,471				203,681	-	206,632
3,254				1,144	-	1,144
289,134				289,134	-	288,308
44,884,151		46,111,800		130,488,197	14,600,680	154,889,576
					68,750	68,750
			6,194,881	6,194,881	-	6,194,881
			28,141,400	28,141,400	70,141	28,171,541
1 1,712,518	1 203,681	1 46,111,800	1 6,194,881	1 136,679,107	1 14,670,831	1 151,349,938
2 -	3 -	4 -	5 -	6 1,368,000	8 1,146,138	1 1,368,000
16,130				174,000		1,368,448
66,478				647,660		647,660
				-	44,417	66,411
744,668				932,646	131,668	1,602,144
1,061,763				1,738,708	-	1,738,708
				101,617	-	111,811
				-	938,809	938,809
17,441				807,211	-	807,211
				11,070,019	33,600	11,103,619
10,668,600				13,800,248	9,010,000	30,748,878
4,766,600				4,766,600	-	1,000,000
				2,694,710	-	2,694,710
				-	600,000	684,668
	380,444			280,444	37,664	380,444
				71,760	-	71,760
44,131,442	380,444		11,760	60,417,006	10,047,174	67,264,624
		30,198		71,760		31,266
		44,950,114		46,417,014	2,146,860	48,563,874
40,011,688				46,670,884		46,670,884
1,218,126				1,218,126	1,684,766	2,882,891
1,333,287				1,333,287	-	1,333,287
1,641,771				1,641,771	6,963,177	8,604,948
				4,362,811		4,362,811
				139,543		139,543
				66,617		66,617
				38,177,817	1,688,411	39,776,228
44,950,688		44,950,114		47,490,144	14,756,144	62,246,288
1 11,712,518	1 203,681	1 46,111,800	1 6,194,881	1 136,679,107	1 14,670,831	1 151,349,938

Funds of St. Charles
Combined Statement of Revenues, Expenditures
and Changes in Fund Balances

All Governmental Fund Types and Governmental Funds of Statutorily Provisional Component Units
 For the year ended December 31, 1993

	General Fund	Special Revenue	Debt Service	Capital Projects
Revenues				
All vehicle taxes	\$ 1,299,873	\$ 629,840	\$ 2,138,000	\$ -
Salfrances	1,091,088	8,620,877	4,491,881	-
Other taxes	872,381	-	-	-
Licenses and permits	589,432	-	-	-
Intergovernmental revenues:				
Federal funds:				
Federal grants	247,623	2,964,207	-	-
State funds:				
State grants	226,434	722,762	-	-
State shared revenue	784,774	-	-	-
State payment in lieu of taxes	74,222	123,037	-	-
Local grants	912	114,259	-	-
Fees, charges and commissions	734,649	2,869,949	-	88,793
Fines and forfeitures	54,341	888,837	-	-
Use of money and property	884,967	788,667	418,668	175,886
Miscellaneous	311,534	49,893	1,000	-
Total revenues	<u>5,911,468</u>	<u>15,622,762</u>	<u>6,792,047</u>	<u>284,679</u>
Expenditures				
General government	4,191,567	448,622	75,071	-
Public safety	1,006,149	2,296,483	-	1,111
Public works	211,847	11,842,499	-	1,138,184
Health and welfare	1,012,497	1,575,944	-	-
Culture and recreation	38,142	2,126,416	-	71,883
Economic development & assistance	492,722	2,876,699	-	-
Debt service	11,507	-	6,791,422	-
Total expenditures	<u>7,497,261</u>	<u>26,087,114</u>	<u>6,867,593</u>	<u>1,191,188</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,614,207</u>	<u>1,735,712</u>	<u>(85,546)</u>	<u>93,491</u>
Other financing sources (uses)				
Expend of bond proceeds	-	-	11,840	-
Proceeds from sale of assets	178	71,713	-	-
Reimbursements	-	-	-	156
Compensation for loss of assets	1,482	7,103	-	-
Incident cost allocation	202,990	394,883	(6,819)	(264)
Operating transfers in	82,627	1,771,101	52,299	200,000
Operating transfer out	11,088,194	(794,344)	(227,680)	-
Total other financing sources (uses)	<u>(10,801,794)</u>	<u>889,363</u>	<u>(177,900)</u>	<u>199,822</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>1,112,413</u>	<u>2,625,075</u>	<u>(263,096)</u>	<u>1,133,313</u>
Fund balances beginning of year	4,526,153	11,671,922	6,760,481	2,111,856
Fund balances end of year	<u>5,638,566</u>	<u>14,296,997</u>	<u>6,497,385</u>	<u>3,244,629</u>

The notes to the financial statements are an integral part of this statement.

Total Primary Government (Millions of Dollars Only)	Component Units	Total Reporting Entity (Millions of Dollars Only)
\$ 81,271,041	\$ 499,773	\$ 11,047,455
44,801,834	-	14,802,434
473,304	-	473,304
404,123	6,176	406,498
<u>3,211,151</u>	-	<u>3,314,111</u>
943,806	-	943,806
384,714	-	384,714
187,489	161,726	349,215
105,171	150,898	256,069
2,024,791	849,850	3,154,724
483,178	-	483,178
1,844,388	18,647	1,943,611
176,112	-	176,112
<u>16,106,491</u>	<u>1,811,126</u>	<u>18,749,721</u>
4,788,868	1,490,060	6,399,828
4,388,873	-	4,388,873
12,800,468	111,978	13,012,434
2,258,448	-	2,258,448
1,142,081	-	1,142,081
2,666,861	-	2,666,861
4,795,128	-	4,795,128
<u>16,106,491</u>	<u>1,512,038</u>	<u>18,704,728</u>
<u>12,580</u>	<u>179,790</u>	<u>147,883</u>
31,345	-	31,345
14,090	-	14,090
156	3,843	4,000
4,588	-	4,588
311,650	-	311,650
1,441,090	-	1,441,090
1,441,090	-	1,441,090
<u>341,741</u>	<u>3,843</u>	<u>345,487</u>
<u>711,188</u>	<u>173,632</u>	<u>448,172</u>
26,739,344	1,205,329	28,215,114
<u>\$ 2,074,471</u>	<u>\$ 1,149,111</u>	<u>\$ 2,171,444</u>

Entity of 2018, Charter
Combined Statement of Revenues, Expenditures and
Change in Fund Balance - Budget and Actual
All Governmental Fund Types
For the year ended December 31, 2023

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Ad valorem taxes	\$ 1,298,499	\$ 1,299,870	\$ 1,371
Sales taxes	4,088,888	5,155,108	1,066,220
Other taxes	861,278	870,588	9,310
License and permits	298,888	306,700	7,812
Intergovernmental			
Federal funds			
Federal grants	286,487	307,800	21,313
State funds			
State grants	263,447	228,404	(35,043)
State shared revenue	879,880	784,774	(95,106)
State payment in lieu of taxes	74,752	74,752	-
Local grants	112	912	800
Fees, charges and commissions for services	165,448	174,849	9,401
Fines and forfeitures	11,619	14,741	3,122
Gifts of money and property	400,487	484,767	84,280
Miscellaneous	178,133	171,133	(7,000)
Total revenues	<u>8,118,311</u>	<u>9,813,488</u>	<u>1,695,177</u>
Expenditures:			
General government	4,700,049	4,793,347	93,298
Public safety	1,150,681	2,888,149	1,737,468
Public works	217,166	233,847	16,681
Health and welfare	1,110,882	1,012,497	(98,385)
Culture and recreation	88,500	28,342	(60,158)
Economic development & assistance	485,489	470,795	(14,694)
Data services	15,000	15,707	(707)
Miscellaneous	-	-	-
Total expenditures	<u>8,772,767</u>	<u>10,448,682</u>	<u>1,676,371</u>
Excess (deficiency) of revenues over (under) expenditures	<u>345,544</u>	<u>3,664,806</u>	<u>3,319,262</u>
Other financing sources (uses)			
Refund of bond cost	-	-	-
Proceeds from sale of assets	375	375	-
Reimbursable	-	-	-
Compensation for loss of assets	1,482	1,482	-
Interest cost allocation	210,000	250,000	40,000
Operating transfers in	93,674	82,607	(11,067)
Operating transfers out	(1,038,796)	(1,038,796)	-
Total other financing sources (uses)	<u>(733,665)</u>	<u>(683,732)</u>	<u>(50,067)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>(388,121)</u>	<u>2,981,074</u>	<u>3,021,195</u>
Fund balance beginning of year	<u>4,511,333</u>	<u>6,581,370</u>	<u>2,070,037</u>
Fund balance end of year	<u>4,123,212</u>	<u>9,562,444</u>	<u>5,439,232</u>

Table C

Budget	Actually Budgeted Special Revenue Funds		Variance (Favorable (Disadvantage))
	Budget	Actual	
\$ 4,909,831	\$ 4,918,607	\$ 4,776	
4,909,800	3,433,877	911,877	
.	.	.	
1,178,700	2,964,227	(1,171,800)	
494,000	700,700	209,331	
.	.	.	
119,110	120,170	3,984	
91,350	114,200	16,900	
2,021,028	2,054,170	31,137	
1,700	7,000	4,500	
443,613	280,240	163,627	
41,300	40,883	417	
<u>(1,871,411)</u>	<u>(5,149,981)</u>	<u>3,175,562</u>	
.	.	.	
975,430	1,009,888	136,124	
14,861,982	12,474,464	2,387,487	
1,292,317	1,821,943	26,170	
3,485,424	3,136,436	409,004	
2,129,200	2,694,669	44,566	
.	.	.	
<u>(1,000,000)</u>	<u>(2,187,288)</u>	<u>1,491,492</u>	
.	.	.	
<u>(4,145,072)</u>	<u>(955,692)</u>	<u>3,287,487</u>	
.	.	.	
7,404	7,100	304	
.	.	.	
60,261	55,000	5,261	
(381,600)	(44,833)	36,767	
1,084,973	1,171,557	12,079	
<u>(382,932)</u>	<u>1,086,624</u>	<u>(1,469,556)</u>	
604,368	879,232	274,864	
<u>(1,028,794)</u>	<u>(71,934)</u>	<u>956,860</u>	
.	.	.	
<u>11,464,808</u>	<u>11,661,879</u>	<u>(197,071)</u>	
<u>(1,133,135)</u>	<u>(1,780,087)</u>	<u>646,952</u>	

(Continued)

State of St. Charles
Combined Statement of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
All-Governmental Fund Types
For the year ended December 31, 2020

	Debt Service Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Ad valorem taxes	\$ 2,076,742	\$ 2,118,602	\$ 41,860
Sales taxes	4,094,996	4,193,324	(98,372)
Other taxes	-	-	-
Licenses and permits	-	-	-
Intergovernmental:			
Federal grants	-	-	-
State grants	-	-	-
State shared revenue	-	-	-
State payment in lieu of taxes	-	-	-
Local grants	-	-	-
Fees, charges and commissions for services	-	-	-
Fines and forfeitures	-	-	-
Loss of money and property	418,890	498,668	(79,778)
Miscellaneous	4,711	2,826	1,885
Total revenues	\$ 6,595,340	\$ 6,705,240	\$ 109,900
Expenditures:			
Contract government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health and welfare	-	-	-
Cultural and recreation	-	-	-
Economic development & assistance	-	-	-
Debt service	5,766,796	6,701,831	(935)
Miscellaneous	78,582	73,811	4,771
Total expenditures	\$ 5,845,378	\$ 6,775,642	\$ 930,264
Excess (deficiency) of revenues over (under) expenditures	(249,738)	(670,402)	(420,664)
Other financing sources (uses):			
Refund of bond use	20,946	11,945	(9,001)
Proceeds from sale of assets	-	-	-
Reimbursements	-	-	-
Compensation for loss of assets	-	-	-
Interest and allocation	(4,930)	(4,930)	-
Operating transfers in	41,323	42,299	(976)
Operating transfers out	(229,748)	(215,648)	(114,100)
Total other financing sources (uses)	(192,419)	(117,334)	(75,085)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(442,157)	(787,736)	(345,579)
Fund balance beginning of year	5,503,000	5,565,000	-
Fund balance end of year	\$ 5,060,843	\$ 4,777,264	\$ 283,579

The notes to the financial statements are an integral part of this statement.

Exhibit C
(Continued)

Capital Projects Funds		
Budget	Actual	Variance (Favorable)
\$ -	\$ -	\$ -
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
13,210	80,790	5,004
808,114	119,886	10,770
<u>171,311</u>	<u>200,676</u>	<u>21,206</u>
-	-	-
3,323	3,323	-
1,000,000	1,125,114	(71,899)
-	-	-
19,750	17,800	1,950
-	-	-
-	-	-
-	-	-
<u>1,029,083</u>	<u>1,146,140</u>	<u>(60,457)</u>
<u>(900,070)</u>	<u>(945,464)</u>	<u>45,394</u>
-	-	-
150	100	-
-	-	-
15000	(2000)	134
200,000	200,000	-
-	-	-
<u>171,311</u>	<u>199,100</u>	<u>274</u>
<u>(700,140)</u>	<u>(746,364)</u>	<u>46,224</u>
2,210,000	2,114,500	-
<u>\$ 1,511,000</u>	<u>\$ 1,460,700</u>	<u>\$ 50,300</u>

Funds of St. Charles
Combined Statement of Revenues, Expenses
and Changes in Retained Earnings - Enterprise Funds
and Proprietary Funds of Discretely Presented Component Units
for the year ended December 31, 1993

	Component Unit		Total Reporting Entity (Monmouth Only)
	Enterprise Funds	Hospital Service District *	
Operating revenues:			
Charges for services	\$ 8,896,190	\$ 11,718,567	\$ 20,614,757
Commissions and service fees	347,111	-	347,111
Grant development expenses	84,881	-	84,881
Refundable charges	216,884	-	216,884
Miscellaneous	11,000	86,119	197,119
Total operating revenues	9,466,066	11,804,686	21,270,752
Operating expenses:			
Planned services	1,000,454	11,066,700	12,067,154
Operating services	1,611,200	9,186,024	10,797,224
Materials and supplies	832,496	2,089,608	2,922,104
Other services and charges	211,396	499,295	710,691
Indirect cost allocation	251,820	-	251,820
Depreciation	1,507,187	589,141	2,096,328
Intergovernmental	88,249	-	88,249
Total operating expenses	6,413,795	21,331,768	27,745,563
Operating income	3,052,271	2,472,918	5,525,189
Non-operating revenues (expenses):			
Interest on investments	294,888	28,431	323,319
Net revenue from operations	2,868	2,887,000	3,155,888
Gifts & donations	-	1,188	1,188
Amortization - insurance costs	(28,708)	-	(28,708)
State interest and paying agent fees	(266,888)	(827,674)	(1,094,562)
Total non-operating revenues (expenses)	(240,680)	1,288,945	1,048,265
Net income (loss)	(288,409)	4,761,863	4,473,454
Depreciation allowed to contributed capital	1,714,411	-	1,714,411
Income transferred to retained earnings	1,725,978	4,114,491	5,840,469
Retained earnings - beginning of year, increased	8,281,634	4,561,174	12,842,808
Retained earnings - end of year	\$ 10,007,612	\$ 8,675,665	\$ 18,683,277

The notes to the financial statements are an integral part of this statement.

* Audited by other sections.

Part 6 of 6, Charts:
Combined Statement of Cash Flows - Enterprise Funds
and Proprietary Fund Types of District of Columbia Financial Components Units
For the year ended December 31, 1993

	Component Unit		Total Reporting Entity (Memorandum Only)
	Enterprise Funds	Hospital Service (Non-yc)*	
Cash flows from operating activities			
Operating receipts	\$ 894,111	\$ 2,540,620	\$ 3,434,731
Adjustments to reconcile operating income to net cash:			
Depreciation	1,301,187	549,143	1,850,330
Loss on write-off of assets	133,111	-	133,111
Decreases/increases in operating assets:			
Decreases receivable	(85,611)	1,156,268	1,070,657
Other receivables	(27,889)	(7,648)	(35,537)
Due from other funds & governments	1,111,054	(749,573)	361,481
Prepaid fees	38,171	(88,182)	(50,011)
Inventory	(12,841)	126,492	113,651
Increase (decrease) in operating liabilities:			
Accounts payable	(94,541)	1,459,664	1,365,123
Other payables and accruals	(11,177)	(882,243)	(893,420)
Due to other funds and governments	561,041	-	561,041
Customer deposits	26,798	-	26,798
Net cash provided by operating activities	<u>3,071,689</u>	<u>6,441,994</u>	<u>9,513,683</u>
Cash flows from non-capital financing activities			
Proceeds from gifts & donations	-	1,180	1,180
Ad valorem taxes for maintenance	2,868	1,671,171	1,674,039
Net cash provided by non-capital financing activities	<u>2,868</u>	<u>1,672,351</u>	<u>1,674,219</u>
Cash flows from capitalized related financing activities			
Ad valorem taxes for debt service	-	746,360	746,360
Proceeds from GPO financing loan	2,626,361	-	2,626,361
Proceeds from note payable - bank	-	211,831	211,831
Principal payments:			
Mortgage bonds	(48,000)	-	(48,000)
Public improvement bonds	-	1,905,000	1,905,000
General obligation bonds	-	1,905,000	1,905,000
Certificates of indebtedness	-	(275,000)	(275,000)
Note payable - bank	-	(211,894)	(211,894)
Interest paid on bonds	(757,708)	(831,079)	(1,588,787)
Paying agent fees	(8,107)	-	(8,107)
Acquisition and construction of assets	(4,467,813)	(1,170,000)	(5,637,813)
Decrease in assets where use is limited	-	783,792	783,792
Net cash provided/(used) for capital and related financing activities	<u>(2,609,550)</u>	<u>(1,330,208)</u>	<u>(3,939,758)</u>

(Continued)

Parish of St. Charles
Combined Statement of Cash Flows - Operating Funds
and Proprietary Fund Types of Distinctly Presented Component Units
For the year ended December 31, 1998

	<u>Component Unit</u>		<u>Total Reporting Entity (Major fund only)</u>
	<u>Enterprise Funds</u>	<u>Hospital Service District¹</u>	
Cash flows from investing activities:			
Proceeds from maturity of investments	\$ 3,327,814	\$ -	\$ 3,327,814
Purchases of investments	(4,948,141)	(2,892,898)	(7,841,039)
Interest received on investments	341,901	28,433	370,334
Net cash provided from investing activities	<u>(1,278,426)</u>	<u>(2,864,465)</u>	<u>(4,142,891)</u>
Net increase in cash and cash equivalents	56,778	1,695,603	1,752,381
Cash and cash equivalents at beginning of year	<u>603,973</u>	<u>120,378</u>	<u>724,351</u>
Cash and cash equivalents at end of year	<u>\$ 660,751</u>	<u>\$ 1,816,001</u>	<u>\$ 2,476,752</u>

The notes to the financial statements are an integral part of this statement.

¹ audited by other auditors.

PARISH OF ST. CHARLES

Hahnville, Louisiana

Notes to the Financial Statements, December 31, 1995

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Parish of St. Charles (the Parish) 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. The more significant of the government's accounting policies are described below.

a. REPORTING ENTITY

St. Charles Parish Council (the Council) is the governing authority for the Parish of St. Charles, a political subdivision of the State of Louisiana as authorized by the Constitution of the State of Louisiana. The Council consists of nine members of which two members are elected parishwide to represent the entire parish and seven members are elected to represent each of the seven districts. The Parish President, elected by the voters of the parish, is the chief executive officer of the Parish and is responsible for carrying out the policies adopted by the Council and for administering all Parish departments, offices, agencies, and special districts.

The basic criteria for determining whether a governmental department, agency, institution, commission, public authority, or other governmental organization should be included in a primary governmental unit's reporting entity for general purpose financial statements is financial accountability. Financial accountability includes the appointment of a voting majority of the organization's governing body and the ability of the primary government to impose its will on the organization or if there is a financial benefit/burden relationship. In addition, an organization which is fiscally dependent on the primary government should be included in the reporting entity.

As required by generally accepted accounting principles, the financial statements of the reporting entity present the primary government (the Parish) and its component units. The component units discussed below are included in the Parish's reporting entity because of the significance of their operational or financial relationships with the Parish.

1. Blended Component Units

Based on the previous criteria, the Parish has determined that the following component units are legally separate entities from the Parish; however, the entities are governed by the same elected Council that governs the Parish. For financial reporting purposes, these entities are reported as if they were part of the Parish's operations:

Component Unit	Fiscal Year/Date
Gravel Storage Station No. 2	December 31, 1995
St. Charles Parish Library (Area District No. 1)	December 31, 1995
29th Judicial District Criminal Court	December 31, 1995
Consolidated Waterworks (Area District No. 1)	December 31, 1995

PARISH OF ST. CHARLES

Metairie, Louisiana

Notes to the Financial Statements (Continued)

December 31, 1993

NOTE 1. SUMMARY OF DISBURSANT ACCOUNTING POLICIES - CONTINUED

2. Discretely Presented Component Units

The component unit columns in the combined financial statements include the financial data of the Parish's four other component units. These units are reported in separate columns apart from the primary government to emphasize that they are legally separate from the Parish.

St. Charles Parish Assessor and St. Charles Parish Clerk of Court

The Clerk and Assessor are legally separate entities which are governed by separately elected officials. The Assessor levies an ad valorem tax to fund its operations, while the Clerk is funded from court costs and document filing fees. Both officials prepare and adopt their own operating budgets, however, neither official can incur long-term debt. In addition, the Parish provides office space for both the Assessor and the Clerk as well as operating subsidies. For these reasons, these entities are considered to be fiscally dependent on the Parish. The Assessor has a December 31 year-end and the Clerk has a June 30 year-end.

Sancti Drainage District of St. Charles Parish

This is a special district located in St. Charles Parish that provides services to a limited number of parish citizens. The appointment of commissioners of the Sancti Drainage District of St. Charles Parish is made upon the recommendations of twenty-five of the landowners of the district. When there is a vacancy among the appointments of commissioners, the Council must give the appointment to the commissioner who is recommended by a majority in number of landowners in the district. The commissioners serve until their successors are appointed and qualified. While this district is responsible for obtaining voter approval for the levy of taxes or debt issuance, all related Louisiana State Bond Commission approvals must be obtained through the Parish. For these reasons, the Parish has the ability to impose its will on this district. The Sancti Drainage District of St. Charles Parish has a December 31 year-end.

St. Charles Parish Hospital Service District

This is a special district located in St. Charles Parish that provides services to a limited number of parish citizens. The Council appoints the board members of the Hospital Service District and can remove them at will. While this district is responsible for obtaining voter approval for the levy of taxes or debt issuance, all related Louisiana State Bond Commission approvals must be obtained through the Parish. For these reasons, the Parish has the ability to impose its will on this district. St. Charles Parish Hospital Service District has a July 31 year-end.

Presented below are condensed financial statements of each of the four discretely presented component units. Complete financial statements of the individual component units can be obtained directly from their administrative offices, as listed below.

St. Charles Parish Assessor
P. O. Box 300, Metairie, Louisiana 70007

St. Charles Parish Hospital Service District
P. O. Box 87, Luling, Louisiana 70070

St. Charles Parish-Clerk of Court
P. O. Box 424, Metairie, Louisiana 70007

Sancti Drainage District of St. Charles Parish
P. O. Box 1847, Parouls, Louisiana 70080

FARMINGTON, CHARLES
 Haverhill, Louisiana
 Notes to the Financial Statements (Continued)
 December 31, 1995

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES—CONTINUED

Farmington Charities
 (Continued Balance Sheet - Component Units)

	Governmental Funds			Enterprise Funds	
	Balance	Change	Amount Encumbrance	Encumbrance	Total
	December 31, 1995	June 30, 1995	December 31, 1995	July 31, 1995	
Assets and other debits					
Current assets	\$ 1,040,750	\$ 1,123,000	\$ 249,098	\$ 11,269,621	\$ 14,682,469
Receivables	-	-	-	1,624,799	1,624,799
Land, buildings and equipment, net, which applicable of the current fund operations	221,437	344,700	1,453,186	11,493,829	14,013,052
Grants	-	-	-	48,706	48,706
Amount to be provided for retirement obligations long-term obligations	73,841	6,800	4,288	-	73,841
Total assets and other debits	\$ 1,336,028	\$ 1,500,500	\$ 1,706,572	\$ 24,336,256	\$ 29,863,868
Liabilities					
Current liabilities - other	\$ 116,099	\$ 22,538	\$ 6,293	\$ 3,403,004	\$ 3,547,934
Payable from restricted assets	-	-	-	700,000	700,000
Deferred deposits	-	948,889	-	-	948,889
Long-term debt	-	-	-	6,000,000	6,000,000
Total liabilities	\$ 116,099	\$ 971,427	\$ 6,293	\$ 10,103,004	\$ 11,200,823
Equity and other credits					
Investment in capital					
Fixed assets	221,437	344,700	1,453,186	-	2,049,323
Retained earnings	-	-	-	1,624,799	1,624,799
Unexpended	-	-	-	6,000,000	6,000,000
Fund balance unexpended	1,008,591	148,590	245,598	-	1,402,779
Total equity and other credits	\$ 1,220,028	\$ 529,290	\$ 1,700,079	\$ 13,134,809	\$ 18,663,045
Total liabilities, equity, and other credits	\$ 1,456,127	\$ 1,500,718	\$ 1,712,671	\$ 24,336,256	\$ 29,863,868

PARISH OF ST. CHARLES

Hahnville, Louisiana

Notes to the Financial Statements (Continued)

December 31, 1993

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Parish of St. Charles
Condensed Statement of Revenues, Expenditures
and Changes in Fund Equity
Component Units - Environmental Funds
For Year Ended December 31, 1993

	Amount December 31, 1993	Cost of Good June 30, 1993	Funded Through Debits December 31, 1993	Total
Revenues:				
Other financing sources	\$ 7,0443	\$ 484,491	\$ 240,648	\$ 1,001,562
Total revenues and other				
financing sources	7,0443	484,491	240,648	1,001,562
Expenditures:				
Current	297,298	892,762	2,81494	1,792,054
Total expenditures and other				
financing costs	297,298	892,762	2,81494	1,792,054
Transfers (deficiency) of revenues and other sources, expenditures and other costs	222,239	222,770	22,644	222,653
Fund balance - beginning of year	1,096,136	298,156	298,189	1,712,481
Fund balance - end of year	\$ 1,318,175	\$ 892,384	\$ 340,044	\$ 2,550,603

Condensed Statement of Revenues, Expenditures
and Changes in Fund Equity
Component Units - Enterprise Funds
For Year Ended December 31, 1993

	Hospital Service Debits July 11, 1993
Operating revenues	\$ 20,893,699
Operating expenses	
General and administrative	22,712,260
Depreciation and amortization	49,144
	<u>22,761,404</u>
Operating income	8,132,295
Non-operating revenues	1,638,969
Net income	<u>9,771,264</u>
Revised earnings beginning of year	6,661,258
Revised earnings end of year	<u>\$ 16,432,522</u>

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

3. Other Related Organizations

The Council is also responsible for appointing the members of the boards of other organizations, including the listed members of the St. Charles Parish Housing Authority, however, the Parish's accountability for these organizations does not extend beyond making the appointments. The St. Charles Parish Housing Authority did not receive financial support from the Parish during 1995.

B. FUND ACCOUNTING

The accounts of the Parish are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. Revenues are accounted for in these individual funds based upon the purposes for which they are to be spent and the means by which spending activities are conducted. The funds presented in the financial statements are described as follows:

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the Parish. It accounts for all financial resources except those required to be accounted for in other funds.

Special Revenue Funds - Funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes are reported as special revenue funds.

Debt Service Funds - The debt service funds account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Capital Projects Funds - Capital projects funds account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by enterprise funds).

PROPRIETARY FUNDS

Enterprise Funds - Enterprise funds account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

FIDUCIARY FUNDS

Agency Funds - An agency fund is used to account for assets held by the Parish as an agent for individuals, and/or other funds. Agency funds are established to ensure separate equal liabilities and do not involve measurement of results of operations.

PARISH OF ST. CHARLES

Hahnville, Louisiana

Notes to the Financial Statements (Continued)

December 31, 1995

NOTE 5. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

ACCOUNT GROUPS

General Fund Assets Account Group: The general fund assets account group is used to account for fund assets not accounted for in proprietary or trust funds.

General Long-Term Debt Account Group: The general long-term debt account group is used to account for general long-term debt and certain other liabilities that are not specific liabilities of proprietary or trust 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.

C. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resource measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operations of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under this method revenues are recognized when measurable to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Parish considers all valorem (property) taxes revenue in the year for which they are levied. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due.

Those revenues considered measurable to accrual are sales and use tax revenues, and federal and state grants. Interest income on time deposits is recorded when earned. Substantially all other revenues are recorded when received.

Transfers between funds which are not expected to be repaid are accounted for as other financing sources (uses) and are recorded at the time of transfer. Bank loans are recognized when the loan is authorized. Indirect cost allocations and recoveries are the amounts the General Fund charges several other funds based on an indirect cost plan prepared by a consultant.

The surplusage funds are maintained on the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when they are incurred. Unbilled Water Fund and Wastewater Fund utility service revenues are recorded at year end.

The Parish reports deferred revenue on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable and available" criteria for recognition in the current

PARISH OF ST. CHARLES

Baton Rouge, Louisiana

Notes to the Financial Statements (Continued)

December 31, 1995

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

period. Deferred revenues also arise when resources are received by the Parish before it has a legal claim to them, or when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Parish has a legal claim to the resources, the liability for deferred revenue is removed from the captioned balance sheet and revenue is recognized.

D. BUDGETARY ACCOUNTING

Formal budgetary accounting is employed as a management control device during the year for the General Fund, Special Revenue Funds (except for the Criminal Court Fund), Debt Service Funds, Capital Projects Funds and Proprietary Funds.

The level of budgetary control is at the fund/department level and expenditures may not exceed budgeted appropriations. Appropriations which are not expended are encumbered lapse at year end.

Budgets for the General, Special Revenue (except for the Criminal Court Fund), Debt Service, Capital Projects and Proprietary funds are adopted on a modified accrual basis of accounting.

E. ENCUMBRANCES

The Parish does not use an encumbrance accounting system.

F. CASH AND INVESTMENTS

The Parish's cash is considered to be cash-on-hand, demand deposits, money market accounts, and certificates of deposits. For purposes of the statement of cash flows, the Enterprise Funds consider the same items to be cash.

Under state law, the Parish may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. 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. Certain pledged securities are held by the Parish's agent in the Parish's name.

State laws permit the Parish to invest in United States bonds, treasury notes, or certificates, or other obligations of the U. S. Government and agencies of the U. S. Government which are federally insured, and certificates of deposit of state banks and national banks having their principal office in the state of Louisiana, or in mutual or trust fund institutions which are registered and which have underlying investments limited to securities of the U. S. Government or its agencies. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMMP), 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, except for investments in the deferred compensation Agency Fund, which are reported at market value.

G. DEBIT-TERM (BY FUND) AND RECEIVABLES/PAIABLES

All receivables and payables between individual funds are reported as "due to/from other funds."

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

H. INVENTORIES

The cost of materials and supplies acquired by the governmental funds are recorded as expenditures at the time of consumption. Proprietary fund type inventories are stated at the lower of cost or market, determined by the first-in, first-out method.

I. PREPAID ITEMS

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

J. RESTRICTED ASSETS

Included in restricted assets are the "Customer Deposits" account and the "Connection Fees" account. The "Customer Deposits" account is used to segregate water meter deposits used to pay any outstanding water bills when customers discontinue service. The "Connection Fees" account is used to segregate these revenues accumulated by collection of sewer connection fees for capital improvements and reservations.

"CEWJ Projects" account is used to reserve assets restricted by grant agreements.

Certain proceeds of municipal bond revenue bonds, as well as certain requests set aside for their repayment are also classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants. The "Revenue Bond Construction" account is used to report those proceeds of revenue bond issues that are restricted for use in construction. The "Revenue Bond Sinking" account is used to segregate resources accumulated for debt service payments over the next twelve months. The "Revenue Bond Reserve" account is used to report resources set aside to make up potential future deficiencies in the "Revenue Bond Sinking" account. The "Capital Additions and Contingencies" account is used to report resources set aside to meet unanticipated contingencies or to fund asset renewals and replacements.

K. FIXED ASSETS

GENERAL 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 the governmental funds. Assets in the general fixed assets account group are not depreciated. If purchased fixed assets are valued at cost where historical records are available and/or estimated historical cost where no historical records exist. Donated fixed assets are valued at their estimated fair market value on the date donated.

The costs of normal maintenance and repairs that do not add to the value of assets or materially extend asset lives are not capitalized, but improvements that add to the value of assets are capitalized.

Public domain ("infrastructure") general fixed assets consisting of roads, bridges, canals and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized, as these assets are inseparable and of value only to the government.

PARRISH OF ST. CHARLES

Hiberville, Louisiana

Notes to the Financial Statements (Continued)

December 31, 1995

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

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

F. RECONCILIATION ONLY - TOTAL CLOSING

Total columns have been provided as the combined statements for the primary government and the reporting entity as a whole. These columns are captioned "Reconciliation 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. Such data is not comparable in a simulation. Interfund eliminations have not been made in the aggregation of this data.

G. FAIR VALUE DISCLOSURES

Proprietary Funds

FASB Statement No. 157 "Disclosures About Fair Value of Financial Instruments", requires disclosures of fair value information about financial instruments in Proprietary Funds, whether or not recognized in the balance sheet, for which it is practicable to estimate that value. In cases where quoted market prices are not available, fair values are based on estimates using present value or other valuation techniques. These techniques are significantly affected by the assumptions used, including the discount rate and estimates of future cash flows. In that regard, the derived fair value estimates cannot be substantiated by comparison to independent markets and, in many cases, could not be realized in immediate settlement of the instrument. Statement No. 157 excludes certain financial instruments and all non-financial instruments from its disclosure requirements.

The following methods and assumptions were used in estimating the fair value disclosures for financial instruments:

Cash and Cash Equivalents - The carrying amount for cash and cash equivalents approximate fair value.

Investments - The fair value for investments is the quoted market price. If a quoted market price is not available, fair value is estimated using quoted market prices for similar investments.

Bonds and Notes Payable - The fair value of bonds and notes payable is estimated by discounting the future cash flows using the market rates offered as of December 31, 1995 for similar bonds and notes payable with the same remaining maturities.

NOTE 2. STEWARDSHIP, COMPLIANCE & ACCOUNTABILITY

A. BUDGET

The procedures used by the Parish in establishing its budgetary data reflected in the financial statements are as follows:

NOTE 1. FUND ACCOUNTING, COMPLIANCE & ACCOUNTABILITY- CONTINUED

At least 75 days before the beginning of each fiscal year, the Parish President submits a balanced consolidated line item operating and capital budget on a modified accrual basis of accounting, in accordance with the Louisiana Local Government Budget Act and in a format established by the Parish. The Parish President submits, with the budget, a budget message containing recommendations concerning the fiscal policy of the Parish, a description of the important factors of the budget, and an explanation of all major increases or decreases of budget recommendations as compared with expenditures of prior years. The Council is required to hold three public hearings and to adopt the budget not less than 30 days before commencement of the coming year. The Council may amend the budget before adoption, except that in no event shall the Council cause the total proposed expenditures to exceed means of financing. If the Council fails to act on the budget within the time limit provided, it shall be adopted as submitted by the Parish President. The budget constitutes an appropriation of funds for all purposes contained therein. The budget ceases to become effective on the first day of the fiscal year unless otherwise provided therein.

If during the fiscal year the Parish President certifies that there are available revenues in excess of those estimated in the budget, he shall present a supplemental budget for the disposition of such revenues to the Council. The Council by ordinance may make supplemental appropriations up to the amount of the excess. To meet a public emergency affecting life, health, property, or the public peace, the Council may make emergency appropriations. The appropriations may be made by emergency ordinance in accordance with the provisions of Article IV, Section 5 of the Home Rule Charter. To the extent that there are no available unappropriated revenues, the governing authority may borrow money to meet the emergency. The repayment shall be a fixed charge upon the revenue of the following year and shall be included in the operating budget for that year. If during the fiscal year it appears that revenues available will be insufficient to meet the amount appropriated, the Parish President shall indicate the estimated amount of the deficit and recommend to the Council steps to be taken. The Council shall take action as it deems necessary to prevent any deficit.

The Parish President may transfer part or all of any unencumbered appropriation balance among programs within a department or office of the Parish. Upon written request by the Parish President, the Council may transfer part or all of any unencumbered appropriation balance from one department or office to another. No appropriation for debt service may be reduced or transferred, and no appropriation may be reduced below any amount required by law to be appropriated or by more than the amount of the unencumbered balance thereof. The ordinance authorizing a supplemental appropriation, or a reduction or transfer of appropriations may be made effective immediately upon adoption but may not be adopted at the same meeting as introduced.

The Council adopted budgets on all of its funds, except for the Criminal Court Special Revenue Fund which is specifically excluded from the budgetary requirements of the Louisiana Local Government Budget Act. Budgets are adopted on a modified accrual basis of accounting. Budget amounts in Exhibit C include original adopted budgets and all subsequent amendments. A reconciliation of revenues and expenditures for Special Revenue Funds in Exhibit B to the amounts reported on the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual in Exhibit C follows:

PARRISH PARISH, LOUISIANA
Notes to the Financial Statements (Continued)
December 31, 1995

NOTE 2. SUPPLEMENTAL COMPLIANCE & ACCOUNTABILITY - CONTINUED

SPECIAL REVENUE FUNDS	
Revenues per Exhibit B	\$ 3,622,760
Less Contract/Grant Fund	(51,962)
Revenues per Exhibit C	<u>\$ 3,570,798</u>
Expenditures per Exhibit B	\$ 26,794,812
Less Contract/Grant Fund	493,124
Expenditures per Exhibit C	<u>\$ 26,301,688</u>
Other financing activity per Exhibit D	\$ (50,000)
Less Contract/Grant Fund	1,734
Other financing activity per Exhibit E	<u>\$ 479,232</u>
Fund equity per Exhibit D	\$ 1,156,076
Less Contract/Grant Fund	(96)
Fund equity per Exhibit E	<u>\$ 1,156,017</u>

B. Unexpended Fund Disbursements

The following individual funds had actual expenditures over budgeted expenditures for the year ended December 31, 1995:

FUND	BUDGET	ACTUAL	VARIANCE
Special Revenue Funds			
Communications (Grant Fund)	\$ 128,290	\$ 171,889	\$ (43,599)
Fire Protection Fund	454,000	454,000	\$ 0.00
Council on Aging Fund	147,897	149,896	(1,999)
Water Service Funds			
P. L. 9374 Sales Tax Sinking	1,099,823	1,099,823	\$ 0.00
Capital Expense Funds			
Public Works Sales Tax Fund	191,250	190,137	(1,113)
Wastewater Recharge Fund	193,000	191,760	(1,240)

Expenditures exceeded budgeted expenditures due to the following reasons: 1) higher than expected intergovernmental expenses for communications personnel in the Communications (Grant) Fund, 2) higher than expected intergovernmental grants in the Fire Protection Fund and Council on Aging Fund, 3) higher than expected interest and bank charges in the P. L. 9374 Sales Tax Sinking Fund, 4) higher than expected capital outlay expenses for construction and engineering used in the Public Works Sales Tax Fund, 5) early completion of a project in the Road and Drainage Fund. The above funds had sufficient resources and fund balances to offset the expenditure variances.

NOTE 3. CASH

At year end, the carrying amount of the Parish's cash was \$1,471,386. The bank balances of the deposits was \$1,922,659 and is categorized as follows:

Amount insured by the FDIC or collateralized with securities held by the Parish's agent in the Parish's name.	<u>\$ 1,302,659</u>
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PARISH OF ST. CHARLES

Baton Rouge, Louisiana

Notes to the Financial Statements (Continued)

December 31, 1995

NOTE 4. INVESTMENTS

Investments at year end are categorized below to give an indication of the level of risk assumed by the Parish. The categories of credit risk are as follows:

Category 1 Insured or registered, or securities held by the Parish or its agent in the Parish's name.

Category 2 Uninsured and unregistered, with securities held by the countyparty's trust department or agent in the Parish's name.

Category 3 Uninsured and unregistered, with securities held by the countyparty, or by its trust department or agent but not in the Parish's name.

At year end, the Parish's investment balances were as follows:

	Category 1	Category 2	Category 3
United States Treasury Bills	\$ 10,734,700	\$ 10,734,700	\$ 14,315,117
Investments not subject to categorization			
Louisiana Asset Management Fund		10,000,000	11,000,000
Deferred compensation agency fund		203,680	187,481
Total investments	\$ 10,734,700	\$ 10,938,380	\$ 25,502,608

The investments in LAMP and the Deferred Compensation Agency Fund are not evidenced by securities that exist in physical or book entry form and are not categorized.

All investments maintained in the proprietary funds are classified as held-to-maturity. The carrying amount of investments in the proprietary funds is \$6,155,147, and the reported market value is \$6,572,416, resulting in an unrealized gain of \$417,269. All proprietary investments will mature within one year.

NOTE 5. RECEIVABLES

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

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Total
Year:						
All Patients	\$ 1,433,649	\$ 7,658,800	\$ 2,108,831	\$ -	\$ -	\$ 11,199,280
Sales	660,297	660,296	-	-	-	1,320,593
Alcoholic Beverages	24,104	-	-	-	-	24,104
Cable TV	66,751	-	-	-	-	66,751
Licenses and Permits	4,600	-	-	-	-	4,600
Fees, Charges & Commissions	61,111	141,796	-	-	1,277,794	1,480,701
Plant & Facilities	144	3,780	-	-	-	3,924
Uses of Money & Property	26,824	23,600	20,700	7,483	21,178	99,785
Other Revenues	27,891	17,169	1,076	-	13,408	49,544
Total	\$ 1,607,147	\$ 8,044,701	\$ 2,130,607	\$ 7,483	\$ 1,312,380	\$ 14,102,318

PARRISH OF ST. CHARLES

Baton Rouge, Louisiana

Notes to the Financial Statements-(Continued)

December 31, 1993

NOTE 1. RECEIVABLES - CONTINUED

Of the above receivable balances, \$1,264 is reported on Exhibit A, as retained assets in the enterprise funds. All receivables, except for ad valorem taxes, are considered collectible as of December 31, 1993, accordingly, an allowance for uncollectibles is not considered necessary. Ad valorem taxes receivable are recorded net of an estimated uncollectible of three percent (3%) of gross taxes listed on the assessment roll. Of the above \$11,280,668 ad valorem taxes receivable, \$7,811,673 was collected by the Sheriff in December 1993 and remitted to the Parish in January 1994.

The Wastewater and Waterworks districts routinely billed receivables at year end to the three amounts for amounts received by customers in the current year, but not actually billed by the Districts until the following year. Unbilled receivables amounted to \$277,136 for Wastewater and \$434,129 for Waterworks.

NOTE 6. DUE FROM OTHER GOVERNMENTS

Due from other governments at December 31, 1993 consists of the following:

GENERAL FUNDS	
St. Charles Parish Clerk of Court	\$ 1,000
Parishes in Need of Services (PNS)	75
St. Bernard Parish	100
St. Tammany Parish	100
Terrebonne Parish	100
Acadiana Parish	1,000
St. John Parish	200
Lafayette Parish	100
Emergency Management	4,489
Waterworks	4,807
TRMS	10,400
Fuel Stamp	9,336
Inspector Fee	100
Tobacco Tax	14,900
Video Sales	11,760
Project Indemnities	17,004
Royalty Revenues	14,440
Education Fund	4,400
Mitochond	896
Christmas Tree Program	10,000
P. S. Group Insurance	300
TOTAL GENERAL FUNDS	<u>\$ 100,079</u>
SPECIAL REVENUE FUNDS	
Road and Drainage Maintenance & Operation	
Lafayette-Louisiana Coastal (LAC) Hurricane Post-Event	\$ 16,000
LAC Office-Administrative Procedures (PSMA)	100,144
Total Road and Drainage Maintenance & Operation	<u>116,144</u>
Rational Storm Water Program	
St. John Parish	<u>1,000</u>
Job Training Partnership Act (JTPA)	
State of Louisiana Department of Education	6,744
State of Louisiana Department of Labor	6,644
Total Job Training Partnership Act (JTPA)	<u>13,388</u>
TOTAL SPECIAL REVENUE FUNDS	<u>\$ 130,532</u>

PARRIS OF ST. CHARLES

Madisonville, Louisiana

Notes to the Financial Statements (Continued)

December 31, 1993

NOTE 6. DUE FROM OTHER GOVERNMENTS - CONTINUED

EXPENSE FUNDS		
Wastewater Fund		
State of LA Dept of Environmental Quality		<u>\$ 260,000</u>
Consolidated Wastewater District		
State of LA Dept. of Transportation & Dev.		800
State of LA Sales Tax		143
Total Consolidated Wastewater District		<u>943</u>
TOTAL EXPENSE FUNDS		<u>\$ 260,943</u>
TOTAL DUE FROM OTHER GOVERNMENTS		<u>\$ 261,886</u>

Of the above balances due from other governments, \$260,650 is reported on Exhibit A as restricted assets in the enterprise funds.

NOTE 7. RESTRICTED ASSETS

A breakdown by account of the restricted and designated assets is as follows:

	Wastewater	Consolidated Wastewater District	Total
Contract Deposits	\$ -	\$ 343,733	\$ 343,733
Construction Fee	260,899	-	260,899
Revenue Bond Construction	265,000	-	265,000
Revenue Bond Refunding	1,800	14,900	16,700
Revenue Bond Reserve	40,000	1,056,000	1,096,000
Capital Additions & Contingencies	39,700	97,600	137,300
Total	<u>\$ 607,400</u>	<u>\$ 2,412,233</u>	<u>\$ 3,019,633</u>

NOTE 8. FIXED ASSETS

The changes in the general fixed asset account group are as follows:

	Balance at December 31, 1992	Additions	Deletions	Transfer Off from Other Funds	Balance at December 31, 1993
Land	\$ 1,444,000	\$ -	\$ -	\$ -	\$ 1,444,000
Buildings	51,450,000	-	(1,700,000)	-	49,750,000
Improvements other					
land/buildings	13,884,000	80,000	(260,000)	-	13,704,000
equipment	8,004,000	1,467,000	(28,000)	-	9,443,000
Construction in Progress	7,053,000	1,036,400	-	(1,400,000)	7,689,400
Total	<u>\$ 4,041,000</u>	<u>\$ 2,583,400</u>	<u>\$ (1,988,000)</u>	<u>\$ (1,400,000)</u>	<u>\$ 4,236,400</u>

PARRISH OF ST. CHARLES

Metairie, Louisiana

Notes to the Financial Statements (Continued)

December 31, 1993

NOTE 8. FIXED ASSETS - CONTINUED

The total \$1,454,079 transferred from construction in progress, has been reported as a contribution to the Wastewater fund and is recorded in the enterprise fund fixed assets.

Construction commitments are as follows:

	Project Authorization	Expended to December 31, 1993	Committed Financing	Required Financing
Parishwide Wastewater Construction	\$ 1,496,131	\$ 1,468,111	\$ 11,100	\$ -
Parishwide Sewerage & Construction Roads and Drainage Maintenance	942,000	939,461	2,539	-
- A Operation	190,137	220,769	31,421	-
Construction Parking Lot	224,000	177,148	46,852	-
Regional Library Construction	527,863	541,544	86,214	-
Total Construction Commitments	\$ 2,438,191	\$ 2,949,283	\$ 91,196	\$ -

A summary of enterprise fund property, plant, and equipment at December 31, 1993 follows:

	Estimated Useful Life in Years	Estimated Wastewater Funds		Total
		Wastewater	Committed Wastewater Funds	
Land		\$ 197,000	\$ 1,180,000	\$ 1,377,000
Buildings and Improvements	30-50	55,125,000	29,581,000	84,706,000
Equipment	5-10	1,113,654	1,580,000	2,693,654
Construction in Progress		115,213	594,299	709,512
		<u>168,538</u>	<u>2,349,299</u>	<u>2,517,837</u>
Less: Accumulated Depreciation		(1,076,896)	(8,890,179)	(9,967,075)
TOTAL		\$ 167,461,142	\$ 15,169,120	\$ 182,630,262

Interest capitalized for Wastewater construction during 1993 totaled \$146,133.

NOTE 9. INTERFUND ASSETS/LIABILITIES

Individual fund balances due from/to other funds at December 31, 1993 are as follows:

FUND	DUE FROM OTHER FUNDS		DUE TO OTHER FUNDS	
	GENERAL	WASTEWATER	GENERAL	WASTEWATER
GENERAL	\$ 1,261,100		\$ 60,000	
SPECIAL REVENUE FUNDS				
Communications District		7,000		14,174
Construction Roads/Drainage Maintenance & Operation		-		1,626
Sewerage (Sewer No. 1)		-		4,500
Public Transportation		-		3,074
Road and Drainage Maintenance & Operation		7,864		111,619
Road Lighting (Sewer No. 1)		-		13,104
Solid Waste Collection & Disposal		144,281		147,028
Wastewater Control		-		1,001

PARISH OF ST. CHARLES
 Metairie, Louisiana
 Notes to the Financial Statements (Continued)
 December 31, 1995

NOTE 9. DISBURSED ASSETS/LIABILITIES—CONTINUED

	1995 FUND COST FUND	1995 FUND COST FUND
Special Revenue Funds (Continued)		
Committee on Aging	-	477
Medical/Health Volunteer Program	-	2,462
Library Service District No. 1	-	76,216
Recreation/Maintenance & Operation	64,000	19,217
Job Training Partnership Act (JTA-92)	-	20,000
Contract-Cost	-	1,761
Total Special Revenue Funds	64,000	120,133
DEBT SERVICE FUNDS		
Grading Drainage Dist. No. 2 Bonding	-	474
Construction Bonding	-	816
Green-G. G. Bonding	-	398
P. I. 1976 Sales Tax Bonding	661	-
1976 P. I. Sales Tax Reserve	-	409
P. I. 1976 Sales Tax Reserve	-	409
Emergency Comm. System G. G. Bonding	-	409
Maryland Drive Waterworks Bonding	-	14
West N. B. Maryland Dr. Parking Bonding	-	14
P. I. 1976 Sales Tax Bonding	-	1,476
Tax Abatement Bonding	-	302
Waterworks Dist. No. 1 P. I. Bonding	-	911
Waterworks Dist. No. 2 P. I. Bonding	-	686
Total Debt Service Funds	661	5,702
CAPITAL PROJECTS FUNDS		
Public Works (Sales Tax)	-	14,716
Road and Drainage	-	1,186
Flow Line Assessment Maintenance	-	264
Total Capital Projects Funds	-	16,166
INTEREST FUNDS		
Waterworks Fund	188,700	126,617
Commutational Waterworks District	11,600	69,126
Total Interest Funds	200,300	195,743
TOTAL FROM COMBINED-BALANCE SHEET	\$ 1,248,764	\$ 1,743,788

NOTE 10. FAIR VALUE OF FINANCIAL INSTRUMENTS

The estimated fair values of the Parish's financial instruments of the Proprietary funds were as follows as of December 31, 1995:

	Carrying Amount	Estimated Fair Value
Assets		
Cash and cash equivalents	\$ 119,794	\$ 119,794
Investments held to maturity	6,813,341	6,813,481
Total	\$ 7,013,135	\$ 6,933,275
Liabilities		
Debts and notes payable	\$ 11,016,000	\$ 11,044,340

PARRIS OF ST. CHARLES

Hahnville, Louisiana

Notes to the Financial Statements (Continued)

December 31, 1995

NOTE 11. OPERATING LEASES

The Parish has various operating leases for various periods of time for right of ways, office space, and equipment rentals. The total cost for operating leases for 1995 was \$123,646. The minimum annual commitments under non-cancelable operating leases are as follows:

	Buildings	Other	Total
1996	\$ 82,668	\$ 4,809	\$ 87,477
1997	49,246	409	49,655
1998	37,944	409	38,353
1999	29,244	409	29,653
2000	13,000	409	13,409
TOTALS	<u>\$ 219,604</u>	<u>\$ 6,435</u>	<u>\$ 226,039</u>

NOTE 12. CAPITAL LEASES

The Parish is obligated under a lease accounted for as a capital lease. The leased asset and related obligation are accounted for in the general fixed assets account group and the general long-term debt account group, respectively. The asset under capital lease totaled \$17,881 at December 31, 1995. The following is a schedule of future minimum lease payments under the capital lease, together with the net present value of the future minimum lease payments as of December 31, 1995.

Year Ending December 31,	Future Minimum Lease Payments
1996	27,881
1997	27,881
1998	27,881
1999	2,525
Future minimum lease payments for all capital leases	<u>86,168</u>
Less: Amount representing interest at the Parish's incremental borrowing rate	<u>(68,311)</u>
Present value of future minimum lease payments	<u>\$ 17,857</u>

NOTE 13. LONG-TERM OBLIGATIONS

The following summaries of bond transactions, annual debt requirements, and bonds payable by individual issues are presented as of December 31, 1995.

Bonds payable are represented by the following individual issues:

PARISH OF ST. CHARLES

Hahnville, Louisiana

Notes to the Financial Statements (Continued)

December 31, 1995

NOTE 11. LONG-TERM OBLIGATIONS - (CONTINUED)

	Due at Maturity	Interest accrued	Interest Rate %	Maturity Date	Original Amount	Balance at Maturity
PUBLIC IMPROVEMENT BONDS						
Public Improvements - 1975	10,000.00	\$ 1,700,000	3.0	1/15/95	\$ 1,800,000	\$ 180,000
Issue 1974 Sale Tax Ref - 1981	10,000.00	4,200,000	4.5-5.1	1/15/95	4,400,000	1,000,000
Issue 1974 Sale Tax Ref - 1981	10,000.00	1,000,000	3.0-5	1/15/95	1,100,000	500,000
Issue 1974 Sale Tax Ref - 1981	10,000.00	1,000,000	3.0-5.0	1/15/95	1,100,000	500,000
South St. Water - 1980	10,000.00	1,000,000	4.0-5.0	1/15/95	1,100,000	500,000
South St. Water - 1980	10,000.00	1,000,000	4.0-5.0	1/15/95	1,100,000	500,000
Waterworks Dist. No. 2 - 1975	10,000.00	1,000,000	5.0	1/15/95	1,100,000	100,000
Waterworks Dist. No. 2 - 1977	10,000.00	1,075,000	5.0-5.5	1/15/95	1,100,000	100,000
TOTAL PUBLIC IMPROVEMENT BONDS					\$ 12,700,000	\$ 1,880,000
GENERAL OBLIGATION BONDS						
County Financing Dist. - 1987	10,000.00	\$ 1,000,000	3.0-3.4	1/15/97	\$ 1,100,000	\$ 1,100
Issue Ref - 1987	10,000.00	1,000,000	3.0-4	1/15/95	1,100,000	2,000,000
Commuting Dist. No. 1 - 1981	10,000.00	1,000,000	4.0-4	1/15/95	1,100,000	100,000
Iss. Refinance - 1981	10,000.00	1,000,000	4.0-5.0	1/15/95	1,100,000	1,000,000
TOTAL GENERAL OBLIGATION BONDS					\$ 4,200,000	\$ 3,100,000
REVENUE BONDS						
Carroll, W. W. Water - 1991	10,000.00	\$ 1,000,000	4.0-5.0	1/15/95	\$ 1,100,000	\$ 1,100,000
Issue Refinance Bonds - 1991	10,000.00	1,000,000	3.0	1/15/95	1,100,000	1,000,000
TOTAL REVENUE BONDS					\$ 2,200,000	\$ 2,100,000
ENTERPRISE OBLIGATIONS (ENTERPRISE FUNDS)						
Waterworks Certificate - 1988	10,000.00	\$ 100,000	8.0	1/15/95	\$ 100,000	\$ 100
Waterworks Certificate - 1988	10,000.00	1,000	8.0	1/15/95	1,000	100
TOTAL ENTERPRISE OBLIGATIONS (ENTERPRISE FUNDS)					\$ 200,000	\$ 200
TOTALS					\$ 19,100,000	\$ 3,080,000

Public improvement and general obligation bonds accounted for in the debt service funds are serviced through the collection of parish ad valorem taxes and sales taxes.

The outstanding general obligation bonds and the public improvement bonds for the Public Countenance and the two Waterworks Districts presented above totaled \$19,815,000. These bonds are secured by ad valorem tax levies. In accordance with Louisiana Revised Statute 19:562, the Parish is legally restricted from incurring long-term bonded debt in excess of ten percent of the assessed value of taxable property in the parish for any one purpose. As December 31, 1995, the statutory limit is \$49,381,211.

Certificates of Indebtedness and Parking and Waterworks Certificates accounted for in the debt service funds are serviced by revenues from operations and front end assessment fees.

The revenue bonds accounted for in the enterprise funds are serviced by revenues from operations.

The following is a summary of changes in long-term obligations of the Parish:

PARTIS OF ST. CHARLES
 Waterville, Louisiana
 Notes to the Financial Statements (Continued)
 December 31, 1995

NOTE 11. LONG-TERM DEBT (Continued)

	Public Improvement Bonds	General Obligation Bonds	Series B Waterworks Certificates	Total General Long-Term Obligations	Revenue Bonds	Total Bonds
Balance at Jan. 1, 1995	\$ 1,244,000	\$ 1,614,000	\$ 2,000	\$ 2,860,000	\$ 1,600,000	\$ 4,464,000
New Issues	-	-	-	-	1,600,000	1,600,000
Amortization	(107,000)	(870,000)	(77,000)	(1,054,000)	(870,000)	(1,924,000)
Balance at Dec. 31, 1995	\$ 1,137,000	\$ 744,000	\$ 2,000	\$ 1,883,000	\$ 1,730,000	\$ 3,613,000

Bonds payable totaling \$39,401,240 include \$30,000 of bonds payable within one year which is included in the payables from restricted assets for the enterprise funds on Exhibit A. Included in the January 1, 1995 balance of Revenue Bonds are SDC bonds payable totaling \$3,871,679 which was not previously included in this summary of changes.

The annual requirements to amortize all long-term obligations outstanding at December 31, 1995, including interest of \$17,684,793 are as follows:

Month	Public Improvement Bonds	General Obligation Bonds	Series B Waterworks Certificates	Total General Long-Term Obligations	Revenue Bonds	Total Bonds
1996	\$ 2,000,000	1,000,000	\$ 14,287	\$ 3,014,287	\$ 1,294,874	\$ 4,309,161
1997	2,000,000	1,000,000	-	3,000,000	1,200,000	4,200,000
1998	2,114,000	1,000,000	-	3,114,000	1,000,000	4,114,000
1999	2,000,000	1,000,000	-	3,000,000	1,000,000	4,000,000
2000	2,000,000	1,000,000	-	3,000,000	1,000,000	4,000,000
2001-2005	10,000,000	2,750,000	-	12,750,000	11,000,000	23,750,000
Total	\$ 11,000,000	\$ 6,750,000	\$ 14,287	\$ 17,764,287	\$ 5,494,874	\$ 23,259,161

The future payments of the Sewer Revenue Bonds dated 6/20/94 are based on the original estimate of the timing and amounts drawn down on the SDC revolving loan and contract completion date.

Prior Year Defalcation of Bond

In prior years, the Parish defalcated certain public improvement and revenue bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly the trust account assets and the liability for the defalcated bonds are not included in the Parish's financial statements. On December 31, 1995, \$1,860,000 of bonds defalcated are still outstanding.

Industrial Development and Pollution Control Bonds

The long-term obligation account group does not include any of the industrial revenue bonds issued by the Industrial Development Board of St. Charles Parish (a separate entity) or pollution control revenue bonds issued by the Parish. These obligations are payable solely from the income and revenues derived from sale or lease agreements with bonded companies and have no claim on revenues of the Parish.

PARISH OF ST. CHARLES

Bossierite, Louisiana

Notes to the Financial Statements (Continued)

December 31, 1995

NOTE 11. LONG-TERM OBLIGATIONS - CONTINUED

The following industrial revenue bonds issued by the Board do not bear the full faith and credit of the Parish, but are limited obligations of the Industrial Development Board.

On June 1, 1980, the Board issued \$4,350,000 of industrial revenue bonds for the account of the American Hospital Supply Corporation.

On June 1, 1980 the Board issued \$4,615,000 of industrial revenue bonds for the account of Mathias Beach, Incorporated.

On September 1, 1984, the Board issued \$2,400,000 of industrial revenue bonds for the account of KingFiber, Incorporated.

All of the above bonds are payable solely from the income and revenues of the individual companies under the terms of the agreements made with each company. The bonds are secured by mortgages and indentures of trust and are additionally secured by unconditional bond guarantee agreements.

DDQ Revolving Loan

On April 1, 1994, the Parish entered into a loan and pledge agreement with the Louisiana Department of Environmental Quality (DEQ) Loan No. C5-211827-01. The purpose of the loan is to pay a portion of the cost of constructing and acquiring extensions and improvements to the wastewater system of the Consolidated Wastewater and Wastewater Dist. No. 1. Under the terms of the agreement, the DEQ, through its Municipal Facilities Revolving Loan Fund, will loan the Parish an amount not to exceed \$4,500,000. As evidence of its obligation to pay principal and interest in connection with this loan, the Parish contemporaneously has issued and delivered the borrower bonds which are payable solely from revenues of the sewer system. Upon verification of the permanent loan amount by the Department of Environmental Quality, the bonds will be payable over a 20 year period and will bear an interest rate of 7.00 percent. As of December 31, 1995, the full amount of \$4,500,000 has been drawn down on the loan. This amount is recorded as a liability in the financial statements of the St. Charles Parish Wastewater enterprise fund. Under the terms of the agreement, the Parish is subject to compliance with certain provisions and covenants. As of this date, the Parish is in compliance with all significant provisions and covenants.

NOTE 12. PAYABLE FROM RESTRICTED ASSETS

A summary of enterprise funds' payable from restricted assets by accounts follows:

	Wastewater Fund	Consolidated Wastewater District	Total
Accounts payable	\$ 11	\$ -	\$ 11
Customer Deposits	-	100,000	100,000
Current liabilities of long-term debt	-	70,000	70,000
Contracts payable	200,588	-	200,588
Total	<u>\$ 200,599</u>	<u>\$ 170,000</u>	<u>\$ 370,599</u>

PARISH OF ST. CHARLES
 Hahnville, Louisiana
 Notes to the Financial Statements (Continued)
 December 31, 1995

NOTE 15. CONTRIBUTED CAPITAL

Contributed capital is amortized based on the depreciation recognized on that portion of assets acquired with such contributions. Contributed capital is amortized on a five to forty year straight line basis. Equipment is amortized over five to twelve years whereas plants and buildings are amortized over a ten to forty year period. This depreciation is added to the contributed capital account and is reflected as an adjustment to net income on Exhibit D.

A cumulative summary of enterprise fund contributed capital at December 31, 1995 follows:

	Wastewater Fund	Contributed Wastewater	Total
Federal Government	\$ 1,000,000	-	\$ 1,000,000
State of Louisiana	100,000	897,750	1,097,750
St. Charles Parish	10,000,000	2,760	10,002,760
Wastewater Districts		8,700,000	8,700,000
Contributions total of construction	1,110,000	1,770,510	2,880,510
	11,210,000	1,773,260	12,983,260
Less Depreciation	(8,890,000)	(2,041,000)	(10,931,000)
TOTAL	\$ 2,320,000	\$ 732,260	\$ 3,052,260

A cumulative summary of changes in the enterprise fund contributed capital at December 31, 1995 follows:

	Wastewater Fund	Contributed Wastewater	Total
Contributed Capital at beginning of year, reconciled at 6/30/95	\$ 10,550,000	\$ 9,807,500	\$ 20,357,500
St. Charles Parish	1,000,000	-	1,000,000
State of Louisiana/Department of Transportation & Development	-	110,000	110,000
LESS:			
Depreciation	(2,220,000)	(841,000)	(3,061,000)
Net sales of contributed assets disposed	-	(951,000)	(951,000)
Contributed Capital at end of year	\$ 9,330,000	\$ 9,875,500	\$ 19,205,500

NOTE 16. RESERVED AND DESIGNATED FUNDS BALANCES

The nature and purpose of the reserves of fund balances/designated earnings are as follows:

Retained earnings - Reserved for bond retirement

This represents the amount of retained earnings restricted to paying principal and interest of the Wastewater and Wastewater District enterprise funds.

Retained earnings - Other reserves

This represents the amount of retained earnings reserved for construction and improvements to the water and sewer systems.

Fund balances - Reserved for debt service

This represents the amount of fund balance available to pay the principal balances of the Parish's general long term obligations.

PARISH OF ST. CHARLES

Hahnville, Louisiana

Notes to the Financial Statements (Continued)

December 31, 1993

NOTE 14. RESERVE AND DESIGNATED-FUND BALANCES - CONTINUED:**Fund Balance - Other reserves**

This represents the amount of fund balance reserved for outstanding contracts.

Fund Balance - Designated

This represents a commitment of available resources for future years expenditures.

NOTE 15. PROPERTY TAXES

All valuations taxes are levied on real property as of November 15th of each year to finance the budget for the following year. The tax is due and becomes an enforceable lien on the property after being filed with the Louisiana Tax Commission by the St. Charles Parish Assessor's office (usually November 15th). The tax becomes delinquent on December 31st. Taxes are billed and collected by the St. Charles Parish Sheriff's office. All valuations taxes are recorded as revenue of the period for which levied, thus the 1994 property taxes which are being levied to finance the 1993 budget are recorded as revenue for the 1993 fiscal year. The 1993 tax levy, net of adjustments, is recorded as deferred revenue in the Parish's 1993 financial statements.

Property Taxes are levied each November 15 on the assessed value listed as of the prior January 1 for all real property, non-farmlike, and movable property located in the Parish. Assessed values are established by the St. Charles Parish Assessor's Office and the Louisiana Tax Commission at percentages of actual value, as specified by Louisiana law. An assessment of all property is required to be completed no less than every four years. The assessed value upon which the 1993 levies were based, was \$490,812,500 and the Homestead Exemption was \$65,640,119.

The following is a summary of the 1993 authorized and levied all valuations taxes:

Description	Authorized Millage	Levied Millage
Parishwide taxes		
Maintenance:		
General Fund	2.25	2.25
Intergovt Council	2.25	1.74
Public Library	2.00	2.00
Road Lighting District No. 1	0.75	0.75
Public Works	4.85	4.85
Council on Aging	1.00	1.00
Recreation	2.00	2.00
Fire Protection	1.40	1.40
Emergency 911 Program	0.50	0.50
Other Services:		
Public Works	NA	2.21
Public Courthouse	NA	0.80
Fire Protection	NA	0.83
Emergency 911	NA	0.25
District Taxes		
Maintenance:		
County Drainage District No. 2	4.85	4.85
Other Services:		
Waterworks District No. 1	NA	0.20
Waterworks District No. 2	NA	0.20
County Drainage District No. 2	NA	4.80

NOTE 18. SALES AND USE TAX

The Parish levies a one percent, one-half percent, three eighth percent, and one eighth percent sales and use tax. The Parish and the St. Charles Parish School Board have entered into an agreement in which the school board collects the Parish's sales and use taxes for a stipulated fee. The school board remits the proceeds of the sales and use taxes to the Parish on a monthly basis.

The one percent sales and use tax ordinance stipulates that the proceeds derived from the tax must be used for the purpose of constructing, acquiring, improving, operating and maintaining drains, drainage canals, pump and pumping plants, dikes and levees and related machinery and equipment; and opening, constructing, maintaining and improving roads, streets and bridges and purchasing machinery and equipment in connection therewith. The proceeds are subject to funding, negotiable bonds for any of the above described capital projects and providing for reserves in connection therewith.

The one-half percent and three eighth percent sales and use tax ordinances stipulate that the proceeds derived from the taxes may be used for any lawful public purpose and for funding of bonds for constructing, acquiring and improving capital improvements in the parish and providing for reserves in connection therewith. The one eighth-percent sales and use tax is to be used for fire protection in the parish, including but not limited to constructing, maintaining and operating the parish's fire protection facilities and for funding bonds for the purpose of acquiring buildings, machinery and equipment for the parish and for funding appropriate reserve requirements.

NOTE 19. RISK MANAGEMENT

The Parish is exposed to various risks of loss related to loss theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The Parish purchases commercial insurance for claims in excess of a retained risk of \$25,000 per occurrence with an aggregate of \$100,000 annually for property, employee, automobile and general liability coverage. To account for and finance its retained risk of loss, the Parish established a "Liability Insurance Losses Payable" account within the General Fund. All Funds of the Parish, except for construction and debt service funds, participate in the account and make payments to it based on management's estimates of the amounts needed to pay prior and current year claims. The Parish has recorded claims of \$112,000 in the general long term debt account group. This amount represents the retained risk of outstanding claims at December 31, 1993.

NOTE 20. COMMITMENTS AND CONTINGENCIES

LITIGATION

On June 7, 1983, a judgment in the amount of \$192,571, plus interest and costs was rendered against St. Charles Parish-Parish District No. 2. As of December 31, 1993, interest on the judgment has accumulated to approximately \$1.3 million. The total amount of the judgment plus interest is reflected as a liability in the general long term debt account group as claims payable. Currently, the District does not have any funds appropriated to cover this debt.

The Parish is a defendant in a number of claims and lawsuits resulting principally from personal injury, property damage, and construction claims. These claims are outside of the insurance coverage illustrated in Note 19. The Parish Attorney has reviewed these claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome to the Parish and to arrive at an estimate, if any, of the amount or range of potential loss to the Parish. As a result of such review, the various claims and lawsuits have been categorized into "probable", "reasonably possible", and "remote" contingencies, as defined in National Council on Governmental

PARISH OF ST. CHARLES

Hahnville, Louisiana

Notes to the Financial Statements (Continued)

December 31, 1993

NOTE 20. COMMITMENTS AND CONTINGENCIES - CONTINUED

Accounting Statement 4 for Claims and Judgments. Loss contingencies amounting to \$71,000 categorized as "probable" have been accrued as liabilities of the general long-term-debt account group as claims payable. The Parish's "reasonably possible" loss contingencies at December 31, 1993 for which an amount of liability can be estimated is \$18,000.

The Parish is also a defendant in various lawsuits for which the Parish Attorney has indicated that estimates of potential losses are unavailable. In the opinion of management, the ultimate liabilities, if any, resulting from these lawsuits will not have a material adverse effect on the Parish's operations or financial condition.

FEDERALLY ASSISTED PROGRAMS

The Parish receives significant assistance from numerous federal and state governmental agencies in the form of grants. The administration of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements. The programs are audited in accordance with the Single Audit Act of 1984 and also subject to further examination by the grantor agency.

The food stamp program is operated by the Parish under an agreement with the Louisiana Department of Health and Human Resources. Under this program, the Parish 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 follows:

Balance at Dec. 1, 1993	\$	1,021,870
Food Stamps Received		3,820,000
Food Stamps Disbursed		(3,890,000)
Balance at Dec. 31, 1993	\$	<u>1,051,870</u>

NOTE 21. SEGMENT INFORMATION - ENTERPRISE FUNDS

Segment information for the Parish's Enterprise Funds is as follows:

	Waterworks	Consolidated Utilities	Total
	\$	\$	\$
Operating Revenue	1,444,000	1,464,111	2,908,111
Operating Expenses			
Depreciation	1,441,700	866,870	2,308,570
All Other	1,170,488	3,078,814	4,249,302
Operating Income (Loss)	(247,188)	691,431	444,243
Non-Operating Revenue (Expenses)			
Interest	111,704	221,626	333,330
All Other	-	(788,870)	(788,870)
Net Income (Loss)	(135,484)	903,187	767,703
Depreciation Allocated to Consolidated Capital	1,799,607	298,814	2,098,421
Income (Loss) Transferred to General Fundings	1,074,400	694,186	1,768,586
Property Acquired	1,541,288	1,121,000	2,662,288
Total Assets	47,844,118	27,888,176	75,732,294
Long-Term Liabilities, net	8,890,000	8,490,000	17,380,000
Consolidated Capital	28,663,118	8,497,200	37,160,318
Total Fund Equity	40,013,118	19,587,200	59,600,318

NOTE 22. DEFERRED COMPENSATION PLAN

The Parish 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, death, or unforeseen emergency.

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

It is the opinion of the Parish's legal counsel 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.

NOTE 23. POST RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The Parish provides certain health care and life insurance benefits for its natural employees and elected officials. Any elected parish official that has served a minimum of seven and one-half years in office and was an active member of the parish's health insurance program for at least three consecutive years prior to leaving office is eligible to continue receiving health insurance benefits upon retirement or separation. The election to carry health insurance must be made at the time of retirement or separation. At age 65, retirees coverage continues as a Medicare supplement, if retiree is Medicare eligible. The Parish pays retirees with a minimum of 28 years service the same percentage as active employees. Retirees with 10 to 19 years of service pay 75% and the Parish pays 25% of the premium. Expenditures of \$26,080 were recognized for post retirement health care in 1998. Retired employees paid premiums of \$1,000 for post retirement health care in 1998. Substantially all of the Parish employees become eligible for these benefits if they reach normal retirement age while working for the Parish. These benefits are provided through an insurance company. There were nine participants in the Parish's post retirement benefits program at December 31, 1998.

NOTE 24. PENSIONS

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

All permanent employees working at least 28 hours per week and who are paid weekly or in part from Parish funds, and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, or at after age 55 with 25 years of creditable service, or at any age with at least 30 years of creditable service, are entitled to a retirement benefit, payable monthly for life, equal to 7 per cent of their final average salary for each year of creditable service. However,

PARISH OF ST. CHARLES

Fisherville, Louisiana

Notes to the Financial Statements (Continued)

December 31, 1995

NOTE 16. PENSION CONTINUED

For those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 percent of final average salary for each year of service credited after the vesting date. Final average salary is the employee's average salary over the 30 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated previously, and do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefits accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include one fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:283, the employee contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The following provides certain disclosures for the Parish and the retirement system:

Year Ended December 31, 1994		
PARISH	PLAN A	
	Parish	Amount
Total interest paid		\$ 10,517,444
Total interest paid covered payroll		5,854,771
Contributions		
Required by statute:		
Employee	0.50%	\$ 963,952
Employer	0.50%	945,380
Total	<u>1.00%</u>	<u>\$ 1,909,332</u>
Actual:		
Employee	0.50%	\$ 910,900
Employer	0.50%	945,380
Total	<u>1.00%</u>	<u>\$ 1,856,280</u>
Actuarially required:		
Employee	0.50%	\$ 900,833
Employer	1.05%	1,055,149
Total	<u>1.55%</u>	<u>\$ 1,955,982</u>
Percent of employer's actuarially required contributions to all participating employers:	4.68%	
Year Ended December 31, 1994		
RE RETIREMENT SYSTEM		PLAN A
Net assets	\$	591,607,364
Parish benefit obligation		(621,838,596)
Unfunded portion benefit obligation	\$	<u>(30,231,232)</u>

PARRIS OF ST. CHARLES
 Baton Rouge, Louisiana
 Notes to the Financial Statements (Continued)
 December 31, 1995

NOTE 24. PENSION - CONTINUED

The pension benefit obligation is presented as of December 31, 1994, because the December 31, 1995 information is not available. The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess program made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employees. The System does not make separate measurements of assets and pension benefit obligations for individual employees.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's December 31, 1994, comprehensive annual financial report. The Parish does not guarantee the benefits granted by the System.

NOTE 25. PERIOD ADJUSTMENTS

In 1995, the Parish completed a physical inventory and implemented changes in depreciable lives for category fixed assets. The Parish also modified the treatment of depreciation expense for controlled assets in the Consolidated Waterworks fund to be consistent with that of the Wastewater Fund.

The effect of the above changes on retained earnings, contributed capital, and fixed assets at January 1, 1995 is summarized below:

	Wastewater Fund	Consolidated Waterworks	Total
Contributed Capital			
Balance as previously reported	\$ 38,911,509	\$ 11,875,841	\$ 50,787,350
First period adjustments	2,154,470	(1,988,419)	166,051
Balance as revised	\$ 41,065,979	\$ 9,887,422	\$ 50,953,401
Retained Earnings			
Balance as previously reported	\$ 2,128,738	\$ 1,078,982	\$ 3,207,720
First period adjustments	880,700	1,466,783	2,347,483
Balance as revised	\$ 3,009,438	\$ 2,545,765	\$ 5,555,203
Fixed Assets, net of accumulated depreciation			
Balance as previously reported	\$ 42,475,020	\$ 22,738,081	\$ 65,213,101
Wastewater adjustments	7,885,084	(233,888)	7,651,196
Balance as revised	\$ 50,360,104	\$ 22,504,193	\$ 72,864,297

NOTE 26. SUBSEQUENT EVENTS

The Council adopted ordinance number 95-12-6 dated December 18, 1995 providing for the issuance and sale of revenue bonds (also limited revenue) five hundred dollars (\$50,000,000) of Public Improvements Sales Tax Bonds, Series 95-1996, for the purpose of refunding outstanding series 92-1988 and 97-1990 bond series and providing new money in the amount of \$11,060,411.82 for drainage capital improvements. The bond closing was January 29, 1996.

PARISH OF ST. CHARLES

Hahnville, Louisiana

Notes to the Financial Statements (Continued)

December 31, 1995

NOTE 16. SUBSEQUENT EVENTS—CONTINUED

The Council adopted ordinance number 96-1-4 dated January 23, 1996, which approves and authorizes the execution of an Intergovernmental Agreement with Sunset Drainage District (the District), which provides for an operating subsidy to the District for the fiscal year 1996. The agreement was executed on February 13, 1996. The Parish agreed to subsidize the District \$ 190,800 for the fiscal year 1996.

The Council adopted ordinance number 96-4-3 dated April 1, 1996 which approves and authorizes the execution of an agreement with a contractor for soil remediation services at the parish courthouse. The agreement was executed on March 7, 1996. The contract price total \$500,000.

The ten (10) year industrial tax exemption contract granted to Entergy Corp. by the Louisiana Department of Economic Development for the reconstruction of the Waterford III Nuclear Power Plant expired December 31, 1995. These contracts amounting to approximately \$1,500,000,000 will be placed on the 1996 tax roll at an estimated assessed value of \$ 80,500,000.

NOTE 17. AVAILABILITY OF SEPARATE FINANCIAL REPORTS

Separate audited financial reports containing additional information required by the revenue bond indentures and more detailed information regarding operational results are available from the Parish for the following discretely presented component units.

Fund	Fiscal Year End	Auditor
Governmental Funds		
St. Charles Parish Income	December 31, 1995	Klein & Koenig
St. Charles Parish Park System	June 30, 1995	Segal & Company
Sanitary Drainage District of St. Charles Parish	December 31, 1995	Klein & Koenig
Proprietary Fund		
St. Charles Parish Hospital		
Service Center	July 31, 1995	Vivian A. Meulin, Jr.

NOTE 18. SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNITS

Financial reporting standards require footnote disclosure on discretely presented component units considering both the unit's significance relative to the total discretely presented component units and the nature and significance of the unit's relationship to the primary government (the Parish). As such, the following disclosures are presented.

A. DEPOSITS AND INVESTMENTS

The Component Unit's deposits are categorized below to give an indication of the level of risk assumed by the Component Units at their respective year ends. The categories are described as follows:

- Category 1 Insured or collateralized with securities held by the Component Unit or its agent in the Component Unit's name.

PARRIS OF ST. CHARLES
 Baton Rouge, Louisiana
 Notes to the Financial Statements (Continued)
 December 31, 1995

NOTE 26. SELECTED INVESTMENTS FOR DISCLOSURE PRESENTED COMPONENT UNITS - CONTINUED

- Category 2 Collateralized with securities held by the pledging financial institution's trust department or agent in the Component Unit's name.
- Category 3 Uncollateralized.

The year-end bank balances and carrying amount for the Component Units are as follows:

	Category		Total Bank Balance	Total Carrying Amount
	1	2		
St. Charles Parish Treasurer	\$ 262,141	\$ -	\$ 262,141	\$ 262,141
St. Charles Parish Clerk of Court	262,126	-	262,126	262,126
St. Charles Parish Hospital Service District	628,175	-	628,175	628,175
Source Savings District of St. Charles Parish	62,501	-	62,501	62,501
	<u>\$ 1,185,043</u>	<u>\$ -</u>	<u>\$ 1,185,043</u>	<u>\$ 1,185,043</u>

Of the \$1,185,043 included in the St. Charles Parish Hospital Service District's cash and cash equivalents, \$1,099,964 is time deposits with maturities of three months or less and is included and categorized below with investments.

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

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1219 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Component Unit that the fiscal agent failed to pay deposited funds upon demand.

Investments at year end are categorized below to give an indication of the level of risk assumed by the Component Units. The categories of credit risk are as follows:

- Category 1 Insured or collateralized with securities held by the Component Unit or its agent in the Component Unit's name.
- Category 2 Uninsured and uncollateralized, with securities held by the counterparty's trust department or agent in the Component Unit's name.
- Category 3 Uninsured and uncollateralized, with securities held by the counterparty, or by its trust department or agent but not in the Component Unit's name.

The year-end investment balances and carrying amount for the Component Units are as follows:

PURSE OF ST. CHARLES

Habersville, Louisiana

Notes to the Financial Statements (Continued)

December 31, 1999

NOTE 26. SELECTED DISCLOSURES FOR FINANCIAL STATEMENT COMPONENTS UNITS - (CONTINUED)

	Category			Total Category Amount	Total Market Value
	1	2	3		
St. Charles Parish Hospital	\$ -	\$ 111,440	\$ -	\$ 111,440	\$ 89,440
St. Charles Parish Hospital Service District	\$ 1,179,484	-	-	\$ 1,179,484	\$ 1,179,484
Starr Strategic District of St. Charles Parish	-	-	\$ 121,000	\$ 121,000	\$ 121,000
	<u>\$ 1,179,484</u>	<u>\$ 111,440</u>	<u>\$ 121,000</u>	<u>\$ 1,411,924</u>	<u>\$ 1,210,924</u>
1. Local cooperation agency fund					
St. Charles Parish Hospital				\$ 1,600	\$ 1,600
Total investment				<u>\$ 1,413,524</u>	<u>\$ 1,212,524</u>

B. TRU FROM MEDICARE AND MEDICAID

Approximately 40% of the St. Charles Parish Hospital Service District's gross patient revenue was generated as a provider of patient care under Medicare and other government sponsored programs. Normal billings for services to covered patients are included in gross revenues and provisions are made to reflect such billings to estimated final settlements which are based on costs of rendering services to program beneficiaries.

Determination of such costs requires interpretation of applicable laws and regulations and the application of relatively complex cost accounting techniques.

Provision for estimated settlements under these programs have been recorded at \$240,570 in Due from Medicare and Medicaid.

C. LONG-TERM OBLIGATIONS

Changes in long-term obligations of the Component Units are as follows:

	Starr Strategic Hospital Service District	Starr Strategic Hospital Service District	Total
Balance at Aug. 1, 1998	\$ 10,000,000	\$ 20,000,000	\$ 30,000,000
Additions	-	10,000,000	10,000,000
Less payments	(88,000,000)	(88,000,000)	(176,000,000)
Balance at July 31, 1999	<u>(78,000,000)</u>	<u>(68,000,000)</u>	<u>(146,000,000)</u>
Less current obligation	(16,000,000)	(88,000,000)	(104,000,000)
Long term obligation	<u>\$ 62,000,000</u>	<u>\$ 20,000,000</u>	<u>\$ 82,000,000</u>

DEBTS PAYABLE

Component Unit bonds payable are represented by the following individual issues of the Hospital Service District, at fiscal year ending July 31, 1999:

PARISH OF ST. CHARLES
Hahnville, Louisiana
Notes to the Financial Statements (Continued)
December 31, 1993

NOTE 26. SELECTED MEASURES FOR DISCREETLY PRESENTED COMPONENT PARTS—(CONTINUED)

	Year of Issuance	Principal and Interest	Interest Rate %	Maturity Date	Principal Outstanding	Interest to Maturity
Public Improvement Bonds						
Hospital 1974	6 1/2%	\$ 1,000,000	3.0-3.0	10-99	\$ 400,000	\$ 40,741
General Obligation Bonds:						
Hospital 1995A	11 1/8%	\$ 1,475,000	4.07-8.1	09-09	\$ 1,415,000	\$ 341,071
Hospital 1995B	10 1/8%	100,000	3.5-4.1	09-09	75,000	154,111
Hospital 1976	9 1/2%	1,400,000	3.7	09-09	11,000	4,200
Hospital 1982A	8 1/8%	4,000,000	4.0-12	09-09	4,000,000	1,000,000
Hospital 1982B	8 1/8%	1,200,000	4.4-5	09-09	1,075,000	431,661
Total General Obligation Bonds					\$ 1,480,000	\$ 1,528,603
Certificates of Indebtedness						
Hospital 1991	7 1/8%	\$ 2,000,000	7.25	09-09	\$ 1,700,000	\$ 344,007
Hospital 1992	7 1/8%	1,000,000	8.75	09-09	870,000	204,150
Total Certificates of Indebtedness					\$ 2,570,000	\$ 548,157
TOTAL					\$ 10,000,000	\$ 4,284,781

The annual payments to amortize the Hospital Service District long-term obligations outstanding, including interest of \$4,216,795, are as follows:

Hospital Service	
(Based on July 31)	
1994	\$ 1,429,000
1997	1,400,438
1998	1,410,000
1999	1,410,338
2000	1,411,611
2001-2007	1,381,394
100,000.0	\$ 8,453,781

NOTES PAYABLE

Notes payable of \$234,410 for the St. Charles Parish Hospital Service District consist of the following:

One First National Bank of St. Charles Parish note in the amount of \$24,200, secured by a mortgage on equipment, which has a carrying value of \$17,711 and is payable in one final principal and interest payment due March 1, 1996.

Two First National Bank of St. Charles Parish notes totaling \$70,000 are secured by mortgages on equipment, which has a carrying value of \$70,000 and are payable in annual principal payments of \$11,541 due on March 1 of each year with final payments due on March 1, 1998. Regular semi-annual interest payments of all accrued interest are due on September 1, 1995 and all subsequent interest payments are due on the same day of each half year thereafter.

PARISH OF ST. CHARLES

Bakerville, Louisiana

Notes to the Financial Statements (Continued)

December 31, 1993

NOTE 14. SELECTED DISCLOSURES FOR FINANCIALLY INTERESTED COMPONENT UNITS - CONTINUED

Hibernia Bank (formerly American State) note in the amount of \$750,000, secured by a mortgage on equipment, which has a carrying value of \$397,836 and is payable in sixty (60) payments of \$12,072.15, with the final payment due May 5, 1998.

Maturities of long-term notes payable in each of the next three years are as follows:

1996	\$ 96,413
1997	\$ 74,748
1998	\$ 85,179

B. Pensions**1. St. Charles Parish Assessor**

Substantially all employees of the St. Charles Parish Assessor's office are members of the Louisiana Assessors Retirement System (System), a multiple-employer (cost sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All full-time employees who are under the age of 60 at the time of original employment and are not drawing retirement benefits from any other public retirement system in Louisiana are required to participate in the System. Employees who retire at or after age 55 with at least 10 years of credited service or at or after age 58 with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 7 percent of their final average salary for each year of credited service, not to exceed 180 percent of their final average salary. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 10 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefits accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Plan members are required by state statute to contribute 1.0 percent of their annual covered salary and the St. Charles Parish Assessor is required to contribute at an actuarially determined rate. The rate was 6.0 percent of covered payroll from January 1, 1995 to September 30, 1993, and 5.0 percent of covered payroll from October 31, 1993 to December 31, 1993. Contributions to the System also include one-fourth of one percent of the taxes shown to be collected by the tax rolls of each parish, plus revenue sharing funds appropriated by the legislature. The contribution requirements of plan members and the St. Charles Parish Assessor are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:183, the employee contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The St. Charles Parish Assessor's contributions to the System for the years ended December 31, 1991, 1992 and 1993, were \$2,126, \$23,494, and \$31,803, respectively, equal to the required contributions for each year.

2. St. Charles Parish Clerk of Court

Substantially all employees of the St. Charles Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund (System), a multiple-employer (cost sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

NOTE 14. SELECTED DISCLOSURES FOR SOCIETELY TRUSTEED COMPONENT FUNDS—(CONTINUED)

Contributions of participating clerks are pooled within the system to fund accrued benefits, with contribution rates approved by the Louisiana Legislature. The Clerk's total payroll was \$313,621 which includes \$1,058 of accrued benefits. The payroll for the Clerk's employees covered by the retirement system was \$314,836.

Generally, all regular employees earning a minimum of \$200 per month and who are under the age of 60 are eligible to participate in the system. Benefits end with 11 years of service. An employee age 55, employees are entitled to annual benefits equal to 3 percent of their highest paid 3 year average salary for each year of credited service. Vested employees may retire at age 55 with a minimum of 12 years of credited service. The system also provides death and disability benefits. Benefits are established by state statute.

In addition to a portion of the Parish's ad valorem and state revenue sharing that are remitted to the system (which constitute major funding of the system), covered employees are required by state statute to contribute 8.25 percent of gross salary, to which the Clerk of Court adds a 18.25 percent contribution as an employee's match. The contributions for the year ended June 30, 1993 were \$87,500 of which \$41,486 was contributed by employees and \$55,099 was contributed by the Clerk of Court.

The Clerk of Court's actuarially-determined contribution requirement has not been individually calculated. However, the overall contribution rate for each plan to which has been determined to be approximately as follows:

Annual contribution required:	\$8.34 million
Annual contributions for year-end 6/30/94:	\$6.56 million
Clerk's percent of actual contributions:	1.49 percent

The pension benefit obligation is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going concern basis, assess program risks in accumulating sufficient assets to pay benefits when due, and make comparisons among PERA and employers. The System does not make separate measurements of assets and pension benefit obligations for individual participating Clerks of Court. The pension benefit obligation and contributions are presented as of December 31, 1994, because the December 31, 1993, information is not available. The pension cost at June 30, 1994 for the system as a whole, determined through an actuarial valuation performed as of that date, was \$123,406,918. The System's net assets available for benefits as that date (valued at market) were \$76,772,648, leaving an unfunded pension cost of \$46,634,269. The Clerk of Court does not guarantee the benefits granted by the System.

Ten year historical trend data is not readily available on the system.

Employees of the Clerk's office are also covered under the Federal Insurance Contributions Act (Social Security). The Clerk makes the required contributions to the fund and is not responsible for the benefits.

PARISH OF ST. CHARLES

Mahoudis, Louisiana

Notes to the Financial Statements (Continued)

December 31, 1993

NOTE 28. SELECTED MISCELLANEOUS FOR DISCLOSURE PRESENTED COMPREHENSIVE NOTES - CONTINUED

J. Sunset Drainage District of St. Charles Parish

All employees of Sunset Drainage District of St. Charles Parish contribute to the Department of the Treasury, Division of Social Security. Contributions to the system are made by both employees and Sunset Drainage District as a percentage of salaries. For the year ended December 31, 1993, Sunset Drainage District contributed \$3,700 (7.63% of salaries) to the system as its share of the contributions. Other than the annual contributions required by the system and recorded as expenditures annually, Sunset Drainage District does not guarantee any of the benefits granted by the retirement system.

K. St. Charles Hospital Service District

The St. Charles Hospital Service District makes quarterly contributions on behalf of its employees in the Parishal Employees Retirement System of Louisiana. Total Hospital contributions were \$52,142 in 1993.

L. INVESTMENT IN ST. CHARLES HEALTH VENTURES

St. Charles Hospital Service District No. 2 became a partner with Dr. E. Ward Suddeth in a partnership known as St. Charles Health Ventures on August 4, 1986. St. Charles Health Ventures purchased land and a building known as the Dentech Clinic for \$195,000 on August 4, 1988. The land and building was purchased with \$23,000 cash and a \$176,000 promissory note, bearing an interest rate of 8% per annum and payable in 120 months. The note is secured by act of sale and mortgage.

In addition, St. Charles Health Ventures purchased the medical practice, equipment, movable property, contracts and goodwill of Dr. Mylon K. Gaupp, Dentech Clinic, a Professional Medical Corporation, for \$33,000 payable by promissory note bearing an interest rate of 8% per annum, payable in 120 months, which is secured by act of sale and chattel mortgage.

At July 31, 1986 the Hospital Service District had paid a deposit of \$23,000 towards the purchase of the Dentech Clinic. The terms of the partnership agreement with Dr. E. Ward Suddeth calls for the Hospital Service District to make all principal and interest payments on the promissory notes described above. Beginning August 5, 1987 Dr. Suddeth will repay the Hospital Service District one-half of all principal and interest payments on the promissory notes.

On January 6, 1989, Raj & Jay, Inc. purchased the assets of St. Charles Health Ventures and agreed to assume all debts and liabilities previously borne by St. Charles Health Ventures. St. Charles Hospital released Dr. E. Ward Suddeth from any obligation that existed between the Hospital and Dr. Suddeth. The Hospital continues to be responsible to make all principal and interest payments on the promissory notes to Dr. Mylon K. Gaupp. In consideration Raj & Jay, Inc. executed a promissory note to be paid to St. Charles Hospital in the amount of \$294,590 payable in monthly installments of \$2,130, including principal and interest, through August 1, 1996.



Parish of St. Charles
General Fund
Balance Sheet
December 31, 1998

Assets	
Cash	\$ 458,000
Investments	2,129,882
Receivables, net of allowances for estimated uncollectibles	2,492,279
Due from other funds	1,267,089
Due from other governments	120,129
Inventory	7,680
Prepaid items	279,814
Other assets	1,144
Total assets	<u>\$ 7,136,015</u>
 Liabilities and fund equity	
Liabilities:	
Gift certificates	\$ 1,262,827
Accounts payable	244,278
Contract payable	28,120
Due to other funds	62,883
Due to other governments	41,885
Other liabilities	635,599
Unbonded revenues - ad valorem tax	1,428,065
Total liabilities	<u>4,093,617</u>
 Fund equity:	
Fund balance	28,777
Fund balance - reserved	2,814,241
Fund balance - unreserved	2,907,000
Total fund equity	<u>2,939,718</u>
Total liabilities and fund equity	<u>\$ 7,136,015</u>

State of H. Charles
General Fund
Detail Schedule of Expenses - Comparative Budget
For the year ended December 31, 1993

Category:	Budget	Actual	Variance Favorable (Unfavorable)
Taxes:			
Ad valorem taxes	\$ 1,704,440	\$ 1,709,870	\$ 5,430
General sales tax (1.5%)	1,900,000	2,029,250	129,250
General sales tax (1.85%)	900,000	918,480	18,480
General sales tax (2.85%)	1,400,000	1,460,370	60,370
Alcoholic beverage tax	47,500	50,700	3,200
Algebra expansion agreement	390,770	390,770	-
Cable TV franchise fee	211,000	207,700	4,300
Total	6,053,710	7,157,260	1,103,550
License and permits:			
Alcoholic beverage - low volume	6,200	6,000	(200)
Alcoholic beverage - high volume	9,800	9,800	0
Licenses - occupational general	155,000	206,092	1,092
Licenses - insurance	218,700	209,490	3,700
Licenses - traps	600	1,024	1,224
Licenses - taxi cabs	650	700	50
Total	628,950	633,306	4,356
Intergovernmental:			
Federal grants:			
Fuel stamp	11,000	10,700	4,700
Project Independence-Transportation	11,400	11,400	0
Civil defense	11,000	10,980	3,980
Emergency Food & Shelter program	12,400	6,462	(15,938)
Land lease	5,000	5,000	-
LEISAP/Water/soil	11,200	20,211	4,911
OSBO-Administration	49,547	48,124	1,423
OSBO-Program activities	49,600	70,111	4,611
Commutables	1,000	1,043	43
Summer food service program	27,270	27,420	150
Energy assistance	62,900	62,900	-
Family day care	2,800	3,048	248
Health & safety related grant	32,500	-	(32,500)
Environmental Protection Agency	18,750	18,750	-
Total	586,967	487,017	(99,950)
State grants:			
Highway fund 62	50,000	50,000	-
24 Hour insurance rebate	70,400	70,404	4
Dept. of Natural Resources	20,000	20,000	0
Economic Development Enterprise (1st)	11,000	11,151	6,151
Medicaid buy-in	6,000	7,882	1,882
Project Independence-Transportation	31,100	31,419	319
Total	201,500	201,656	156
State shared:			
Insurance fee	200,000	200,000	0
State equity fund	62,000	61,500	1,500

(Continued)

Part of St. Charles
General Fund
Detail Schedule of Revenues Compared to Budget
For the year ended December 31, 1993

	Budget	Actual	Variance (Over/Under)
State shared (continued):			
Tobacco tax	\$ 47,400	\$ 47,894	\$ 494
Video poker	70,000	70,000	2,000
Total	<u>117,400</u>	<u>117,894</u>	<u>4,494</u>
State payment in lieu of taxes	<u>74,100</u>	<u>74,000</u>	<u>-</u>
Local grants:			
Conservation of natural resources	112	902	800
Fees, charges & commissions for services:			
General government:			
Courts costs, fees, charges	11,000	14,899	(3,899)
Filing & subscription fees	110,000	110,000	291
Fees of maps & publications	700	1,061	361
Indemnification to courts	1,000	2,080	(880)
Motor vehicle transaction fee	8,000	9,000	1,000
Drains license reimbursement fee	700	700	-
Total	<u>121,400</u>	<u>127,840</u>	<u>6,441</u>
Public works:			
Road & grave-digging charges	4,000	4,004	344
Road & grave-digging - no toll	8,000	9,111	(880)
Total	<u>12,000</u>	<u>13,115</u>	<u>1,115</u>
Health and welfare:			
Accred. rental	3,000	3,000	300
Finance society adoption fees	400	1,080	1,680
Institutional charges	4,000	5,000	2,600
Contract	2,000	3,000	100
Total	<u>13,400</u>	<u>16,080</u>	<u>4,880</u>
Fees and royalties:			
Court fees	5,004	5,414	-
Witness fees - depositions	300	314	60
Inventory fees	2,800	3,072	1,072
Total	<u>8,104</u>	<u>8,800</u>	<u>1,112</u>
Uses of money and property:			
Interest earnings	364,000	441,000	77,000
Boys-child safety grants	0	0	-
Royalties	24,071	21,000	4,000
Royalties - Treasure withheld	11,904	11,900	-
Total	<u>400,975</u>	<u>473,900</u>	<u>73,925</u>
Miscellaneous revenues:			
Gifts & donations	47,500	48,000	1,500
Dividends - interest	23,497	24,000	602
Income tax/property reimbursements	7,144	6,079	500
Total	<u>78,141</u>	<u>78,079</u>	<u>2,502</u>
Total revenues	<u>\$ 3,728,331</u>	<u>\$ 3,921,408</u>	<u>\$ 1,480,007</u>

State of St. Charles
General Fund
(Small Schedule of Expenditures Compared to Budget)
For the year ended December 31, 1999

	Budget	Actual	Variance (Favorable)
General Government			
Legislative			
Public Counsel			
Personal services	\$ 283,023	\$ 278,273	\$ 4,750
Operating services	47,130	38,333	8,797
Materials and supplies	15,815	21,263	-5,448
Travel and other charges	42,966	29,978	12,988
Capital outlay	38,526	37,371	1,155
Total	<u>467,460</u>	<u>373,828</u>	<u>93,632</u>
Ordinance and Proceedings			
Operating services	34,000	27,433	6,567
Public Information			
Operating services	18,423	19,388	-965
Materials and supplies	1,250	891	1,359
Capital outlay	500	-	500
Intergovernmental	600	588	12
Total	<u>21,173</u>	<u>20,867</u>	<u>306</u>
Police Jury Administration			
Operating services	10,980	10,267	713
Judicial			
District Court			
Personal services	173,155	185,735	(12,580)
Operating services	78,663	58,642	20,021
Materials and supplies	23,300	15,470	7,830
Travel and other charges	36,400	48,663	-12,263
Capital outlay	17,246	12,616	4,630
Intergovernmental	18,000	15,268	2,732
Total	<u>366,764</u>	<u>336,294</u>	<u>30,470</u>
Grand Jury			
Materials and supplies	3,600	5,287	-1,687
Travel and other charges	12,000	7,863	4,137
Total	<u>15,600</u>	<u>13,150</u>	<u>2,450</u>
County Attorney			
Personal services	472,096	413,096	59,000
Operating services	11,913	10,629	1,284
Materials and supplies	-	383	383
Travel and other charges	10,000	10,281	-281
Total	<u>494,009</u>	<u>434,389</u>	<u>59,620</u>
Board of County Commissioners			
Personal services	63,838	62,071	1,767
Operating services	732	729	3
Travel and other charges	3,380	1,862	1,518
Total	<u>67,950</u>	<u>64,662</u>	<u>3,288</u>

(Continued)

State of St. Charles
General Fund
Small Schedule of Expenditures Compared to Budget
For the year ended December 31, 1993

	Budget	Actual	Variance (Favorable Unfavorable)
Executive:			
State President:			
Personal services	\$ 200,700	\$ 201,548	\$ 1,752
Operating services	8,413	7,417	1,796
Materials and supplies	3,287	4,111	1,111
Travel and other charges	81,898	3,899	2,119
Capital outlay	3,625	3,625	-
Total	<u>295,923</u>	<u>319,600</u>	<u>4,807</u>
Education:			
Regents of Higher:			
Personal services	57,178	56,477	498
Operating services	5,786	3,111	1,921
Materials and supplies	488	-	488
Travel and other charges	798	400	198
Capital outlay	-	121	(121)
Total	<u>64,250</u>	<u>60,109</u>	<u>1,798</u>
Highways:			
Operating services	3,788	107	3,681
Travel and other charges	26,898	-	26,898
Total	<u>30,686</u>	<u>107</u>	<u>29,579</u>
Financial and Administration:			
Treasurer:			
Personal services	414,218	408,183	6,037
Operating services	88,223	15,198	1,361
Materials and supplies	9,768	7,044	1,709
Travel and other charges	3,188	3,106	1,764
Capital outlay	3,000	787	4,213
Total	<u>518,407</u>	<u>434,318</u>	<u>17,084</u>
Planning:			
Personal services	18,166	177,794	3,982
Operating services	11,822	10,317	1,118
Materials and supplies	8,888	8,178	818
Travel and other charges	3,417	2,175	102
Capital outlay	3,186	1,165	1,661
Total	<u>45,479</u>	<u>209,531</u>	<u>7,671</u>
Personnel:			
Personal services	311,791	310,707	1,088
Operating services	10,428	7,298	3,080
Materials and supplies	4,800	5,005	1,603
Travel and other charges	3,800	2,510	1,088
Capital outlay	13,085	3,128	9,957
Total	<u>343,904</u>	<u>338,648</u>	<u>5,256</u>

Parish of St. Charles
 General Fund
 Detail Schedule of Expenditures Compared to Budget
 For the year ended December 31, 1995

	Budget	Actual	Variance Favorable (Unfavorable)
Legal:			
Personnel services	\$ 34,490	\$ 35,455	\$ 1,034
Operating services	49,379	48,224	1,153
Material and supplies	1,400	1,248	152
Taxes and other charges	2,830	2,349	501
Total	<u>88,100</u>	<u>87,276</u>	<u>1,041</u>
Taxation-Attorney:			
Intergovernmental	101	-	101
Taxation-Collector:			
Intergovernmental	111,000	124,396	13,396
Indirect Cost Plan:			
Intergovernmental	(10,000)	(17,750)	7,750
Other General Administration:			
Planning and Coding:			
Personnel services	221,790	217,132	4,658
Operating services	29,618	28,640	1,000
Materials and supplies	28,578	30,699	(2,099)
Taxes and other charges	29,758	28,666	1,092
Capital outlay	27,819	28,122	(303)
Total	<u>408,563</u>	<u>408,259</u>	<u>304</u>
Council Zone Management:			
Personnel services	38,970	37,298	1,672
Operating services	11,870	10,680	4,780
Materials and supplies	2,960	1,229	1,731
Taxes and other charges	1,830	1,209	641
Capital outlay	800	8,038	(6,238)
Grants	2,800	2,800	-
Total	<u>60,230</u>	<u>60,754</u>	<u>(524)</u>
Data Processing:			
Operating services	64,150	71,073	7,171
Material and supplies	14,290	15,480	1,190
Taxes and other charges	5,000	893	4,107
Capital outlay	40,150	40,000	150
Total	<u>123,590</u>	<u>127,446</u>	<u>(3,856)</u>
Research and Investigations:			
Operating services	112,500	101,491	40,009
Cable TV:			
Operating services	2,600	746	1,854
Taxes and other charges	500	-	500
Total	<u>3,100</u>	<u>746</u>	<u>2,354</u>

(Continued)

Parish of St. Charles
General Fund
Detail Schedule of Expenditures Compared to Budget
For the year ended December 31, 1993

	Budget	Actual	Variance Favorable (Unfavorable)
General Government Buildings			
Personal services	\$ 107,818	\$ 111,117	\$ 3,299
Operating services	480,506	348,841	131,665
Materials and supplies	46,799	32,891	13,908
Travel and other charges	358	-	358
Capital outlay	18,900	21,845	2,945
Total	<u>654,381</u>	<u>514,694</u>	<u>139,687</u>
Recreation System Contributions			
Intergovernmental	68,488	68,440	-
Retired Employees Insurance			
Personal services	3,988	3,315	673
Risk Management			
Personal services	25,041	18,644	6,397
Operating services	2,398	1,876	622
Materials and supplies	1,800	1,304	496
Travel and other charges	608	-	608
Capital outlay	708	740	-
Total	<u>33,355</u>	<u>22,564</u>	<u>10,791</u>
Public Administration			
Personal services	18,180	18,542	362
Operating services	2,388	1,688	600
Materials and supplies	818	514	304
Travel and other charges	3,888	2,971	897
Capital outlay	-	-	-
Total	<u>25,064</u>	<u>23,715</u>	<u>1,349</u>
Total General Government	<u>4,788,819</u>	<u>4,762,847</u>	<u>25,972</u>
Public Safety			
Sheriff			
Operating services	281,488	248,600	32,888
Materials and supplies	75,716	68,112	7,604
Travel and other charges	18,888	11,115	7,773
Capital outlay	18,888	4,999	13,889
Intergovernmental	140,888	141,889	99
Total	<u>535,868</u>	<u>474,715</u>	<u>61,153</u>
City Protection			
Travel and other charges	-	-	-
Intergovernmental	678,488	681,115	2,627
Total	<u>678,488</u>	<u>681,115</u>	<u>2,627</u>
Parish Office			
Operating services	121,684	104,943	16,741
Travel and other charges	-	-	-
Total	<u>121,684</u>	<u>104,943</u>	<u>16,741</u>

City of St. Charles
General Fund
Detail Schedule of Expenditures Compared to Budget
For the year ended December 31, 2009

	Budget	Actual	Variance Favorable (Unfavorable)
Emergency Preparedness			
Personnel services	\$ 134,300	\$ 128,211	\$ 6,089
Operating services	1,343	1,202	141
Materials and supplies	950	340	610
Total	<u>136,593</u>	<u>130,000</u>	<u>6,593</u>
Emergency Preparedness Self-Help:			
Personnel services	15,815	25,217	9,402
Operating services	17,200	29,594	12,394
Materials and supplies	11,800	38,211	26,411
Travel and other charges	2,100	6,587	4,487
Capital outlay	48,800	21,712	27,088
Intergovernmental	10,000	17,443	7,443
Total	<u>115,715</u>	<u>148,764</u>	<u>33,049</u>
Fire 24 Hour Coverage			
Personnel services	140,400	141,839	1,439
Operating services	1,800	1,897	97
Materials and supplies	2,800	85	1,915
Travel and other charges	2,000	2,800	800
Total	<u>147,000</u>	<u>146,621</u>	<u>379</u>
Motor Vehicle			
Personnel services	10,700	10,400	300
Operating services	900	140	760
Total	<u>11,600</u>	<u>10,540</u>	<u>1,060</u>
Total Public Safety	<u>2,190,411</u>	<u>2,009,428</u>	<u>180,983</u>
Public Works			
Debt(s):			
Intergovernmental	111,000	102,000	9,000
Waste Control:			
Personnel services	80,200	86,213	6,013
Operating services	12,400	9,214	3,186
Materials and supplies	5,600	3,403	2,197
Travel and other charges	1,600	937	663
Total	<u>100,800</u>	<u>102,817</u>	<u>2,017</u>
Total Public Works	<u>212,800</u>	<u>212,817</u>	<u>17</u>
Health and Welfare			
Health Unit			
Operating services	40,000	37,000	3,000
Materials and supplies	1,000	144	856
Travel and other charges	33	10	23
Capital outlay	4,000	2,800	1,200
Intergovernmental	20,000	20,000	-
Total	<u>65,033</u>	<u>52,814</u>	<u>12,219</u>

(Continued)

Faculty of St. Charles
General Fund
(Actual Schedule of Expenditures Compared to Budget)

For the year ended December 31, 1993

	Budget	Actual	Variance Favorable Disadvantage
Career:			
Personal services	\$ 52,508	\$ 51,687	\$ 821
Operating services	42,748	53,889	9,141
Materials and supplies	288	288	0
Travel and other charges	888	155	733
Total	97,432	106,019	8,587
Annual Contract:			
Personal services	133,639	135,759	2,120
Operating services	38,894	50,790	11,896
Materials and supplies	13,933	28,876	14,943
Travel and other charges	48	43	5
Capital outlay	23,629	24,834	1,205
Total	210,143	250,292	40,149
Food Storage:			
Personal services	58,585	59,814	1,229
Operating services	58,858	38,741	20,117
Materials and supplies	1,888	1,750	138
Travel and other charges	3,827	3,643	184
Total	123,158	103,948	19,210
Health & Safety Rehabilitation:			
Operating services	18,895	18,895	-
Community Action:			
Personal services	138,548	134,754	3,794
Operating services	26,111	25,768	343
Materials and supplies	4,308	4,768	460
Travel and other charges	11,390	9,902	1,488
Capital outlay	34,672	28,709	6,963
Total	215,029	203,907	11,122
Energy Assistance:			
Personal services	1,240	8,884	7,644
Operating services	18,475	28,438	9,963
Total	19,715	37,322	17,607
Senior Feeding Program:			
Personal services	18,758	21,130	2,372
Operating services	1,890	1,687	203
Materials and supplies	18,208	11,288	6,920
Travel and other charges	382	382	0
Total	39,238	34,587	4,651
COBC Administration:			
Personal services	43,636	40,341	3,295
Operating services	881	882	1

(Continued)

Parish of St. Charles
General Fund
Detail Schedule of Expenditures Compared to Budget
For the year ended December 31, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
CHHS - Administration (Continental)			
Materials and supplies	\$ 768	\$ 1,220	(\$452)
Travel and other charges	1,088	888	200
Total	<u>\$2,856</u>	<u>\$2,108</u>	<u>\$748</u>
CHHS - Program Support			
Personnel services	43,888	48,544	(\$4,656)
Operating services	468	445	23
Materials and supplies	2,889	1,658	1,231
Travel and other charges	1,788	999	789
Total	<u>\$50,033</u>	<u>\$52,646</u>	<u>(\$2,613)</u>
LEISAP - Weatherization / EOE			
Personnel services	8,728	9,517	(\$789)
Materials and supplies	7,881	7,824	59
Travel and other charges	2,888	1,821	1,067
Total	<u>\$19,497</u>	<u>\$19,162</u>	<u>\$335</u>
HEHA:			
Operating services	\$2,895	\$2,895	-
Commodity Distribution:			
Personnel services	550	788	(\$238)
Operating services	1,422	998	424
Materials and supplies	480	120	360
Total	<u>\$2,452</u>	<u>\$1,906</u>	<u>\$546</u>
Family Day Care:			
Personnel services	9,900	9,888	12
Operating services	344	360	(\$16)
Materials and supplies	2,227	2,227	-
Total	<u>\$12,471</u>	<u>\$12,475</u>	<u>(\$4)</u>
Home Program:			
Personnel services	20,640	20,683	(\$43)
Operating services	22,647	26,222	(\$3,575)
Materials and supplies	800	262	538
Travel and other charges	1,150	388	762
Total	<u>\$25,237</u>	<u>\$27,555</u>	<u>(\$2,318)</u>
Total Health and Welfare	<u>\$122,883</u>	<u>\$122,487</u>	<u>\$396</u>
Culture and Recreation:			
Civil Center:			
Operating services	\$2,500	\$2,182	\$318
Total Culture and Recreation	<u>\$2,500</u>	<u>\$2,182</u>	<u>\$318</u>

(Continued)

Table 3
(Continued)

Parish of St. Charles
General Fund
Detail Schedule of Expenditures Comparative Budget
For the year ended December 31, 1993

	Budget	Actual	Variance Favorable Disadvantage
Economic Development & Assistance			
Public Firm Agent			
Personal services	\$ 27,750	\$ 26,107	\$ 1,643
Operating services	23,217	21,259	1,958
Materials and supplies	1,870	1,650	220
Traavel and other charges	200	-	200
Capital outlay	-	1,490	(1,490)
Intergovernmental	200	200	-
Total	53,237	50,706	2,531
Economic Development			
Personal services	13,115	10,768	2,347
Operating services	174,990	180,883	(5,893)
Materials and supplies	4,829	3,038	1,791
Traavel and other charges	13,000	9,000	4,000
Capital outlay	1,559	3,559	(2,000)
Intergovernmental	43,600	48,371	(4,771)
Total	240,093	255,512	(15,419)
Volunteer Service Office			
Personal services	3,000	3,000	-
Public Housing			
Personal services	3,000	3,000	-
Project Independence Transportation			
Personal services	14,700	14,018	682
Operating services	27,200	21,470	5,730
Materials and supplies	3,600	1,818	1,782
Traavel and other charges	-	500	(500)
Total	45,500	41,806	3,694
Work Training			
Other charges	-	-	-
Intergovernmental	-	-	-
Total	-	-	-
Total Economic Development & Assistance	445,489	449,292	(3,803)
Other Services			
Other Services			
Travel charges	10,800	11,767	(967)
Total Other Services	10,800	11,767	(967)
Total Expenditures	\$ 3,311,381	\$ 3,099,801	\$ 211,580

Parish of St. Charles
General Fund
Detail Schedule of Other - Revenue and Uses
Compared to Budget
For the year ended December 31, 1995

Exhibit 4

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Other financing sources (uses)			
Proceeds from sale of assets	<u>\$ 111</u>	<u>\$ 114</u>	<u>\$ -</u>
Competition for loss of assets	<u>1,441</u>	<u>1,492</u>	<u>-</u>
Operating transfers to:			
ICPSP, I. Sales Tax Revenue	93,614	92,431	(1,183)
Clinical Court Fund	-	196	196
Total operating transfers to	<u>93,614</u>	<u>92,627</u>	<u>(1,007)</u>
Operating transfers out:			
Road & Drainage Capital Project Fund	(150,000)	(150,000)	-
Public Hlth, Sales Tax, Capital Project Fund	(50,000)	(50,000)	-
Road and Drainage M & O	(500,000)	(500,000)	-
Retired Senior Volunteer Program	(28,196)	(28,196)	-
Recreation Int & O	(100,000)	(100,000)	-
Total operating transfers out	<u>(1,328,196)</u>	<u>(1,328,196)</u>	<u>-</u>
Interest and amortization	<u>205,000</u>	<u>220,000</u>	<u>15,000</u>
Total other financing sources (uses)	<u>\$ (102,600)</u>	<u>\$ (100,723)</u>	<u>\$ 18,877</u>



SPECIAL REVENUE FUNDS

COMMUNICATIONS DISTRICT FUND

The St. Charles Parish Communications District Fund is dedicated for the purpose of establishing, maintaining and operating a 911 emergency telephone system for St. Charles Parish. Financing is provided for by an emergency telephone service charge not to exceed five percent (5%) of the highest tariff rate for local telephone service supplied within the Parish.

EMERGENCY CONTINGENCY FUND

The Emergency Contingency Fund was established by Parish of St. Charles Ordinance No. 89-53 for the purpose of which it is to accumulate a maximum of \$1,000,000 which may only be expended by the Parish for public emergencies or budget deficits. Financing is provided by appropriations from the General Fund amounting to \$200,000 annually and interest earnings.

FIRE PROTECTION FUND

The Fire Protection Fund is dedicated for the purpose of acquiring, constructing, improving, maintaining and/or operating fire protection facilities and equipment in and for St. Charles Parish. Financing is provided primarily by ad valorem taxes and interest earnings.

GOVERNMENTAL BUILDINGS MAINTENANCE & OPERATIONS FUND

The Governmental Buildings Maintenance and Operations Fund is dedicated for the purpose of improving, maintaining and/or operating public buildings of the parish and acquiring, constructing, improving, maintaining and/or operating a 911 emergency telephone system, including the payment of necessary dispatch personnel.

GRAVITY DRAINAGE DISTRICT NO. 2 FUND

St. Charles Parish Gravity Drainage District No. 2 was created on June 23, 1978 under Revised Statute 38:0714. The district was established to drain land by gravity flow in the Niveau area. Gravity Drainage District No. 2 funds are dedicated to operating and maintaining the drainage facilities within the district boundaries. Financing is provided primarily by ad valorem taxation and state revenue sharing funds.

PARISH TRANSPORTATION FUND

The Parish Transportation Fund accounts for the construction, maintenance and operation of parish roads and drainage, and assists in the cost of providing public transit. Financing is provided by the State Parish Transportation Fund. In addition, the fund receives miscellaneous revenues from interest earnings.

ROAD AND DRAINAGE MAINTENANCE & OPERATION FUND

The Road and Drainage Maintenance and Operation Fund is dedicated for the purpose of constructing, acquiring, improving, operating and maintaining drains, drainage canals, pumps and pumping plants, dikes and levees and related machinery and equipment and opening, constructing, maintaining and improving roads, streets and bridges and purchasing road machinery and equipment within St. Charles Parish. Major financing is provided by ad valorem taxes and state revenue sharing funds and interest earnings.

ROAD LIGHTING DISTRICT NO. 1 FUND

The Road Lighting Fund accounts for the maintenance and operation of street lighting within the boundaries of District No. 1. Financing is provided by a specific ad valorem tax and state revenue sharing funds. In addition, the fund receives miscellaneous revenues from fees and interest earnings.

SOLID WASTE COLLECTION & DISPOSAL FUND

The Solid Waste Collection and Disposal Fund accounts for the collection and disposal of solid waste in the parish. Financing is provided by a parishwide user charge dedicated for collection and disposal of solid waste.

MOSQUITO CONTROL FUND

The Mosquito Control Fund is dedicated for the purpose of abatement, control, eradication and study of mosquitoes and other arthropods and all activity incidental thereto. Financing is provided by ad valorem taxes and interest earnings.

COUNCIL ON AGING FUND

The Council on Aging Fund is dedicated for the purpose of paying the cost of programs administered by the Council on Aging. Financing is provided by ad valorem taxes and interest earnings.

RETIRED SENIOR VOLUNTEER PROGRAM FUND

The Retired Senior Volunteer Program Fund accounts for the financial activities of the program operating under the authority of Title II, Part 4, Section 201 of the Domestic Volunteer Service Act of 1973. Financing is provided by Federal, State, Local and United Way Grant funds.

St. CHARLES PARISH LIBRARY SERVICE DISTRICT NO. 1 FUND

The Library was established by a parish ordinance on November 9, 1948, under the provisions of Louisiana Revised Statute 25:211. The Library is governed by a five member board of control, appointed by the St. Charles Parish Council. Libraries are located in Luling, Evergreen, Hahnville and Proctor, and a bookmobile serves the entire parish. Funding is provided from ad valorem taxes, state aid, state grants and book fines. Expenditures are restricted to library services.

RECREATION MAINTENANCE & OPERATION FUND

The Recreation Maintenance and Operation Fund is dedicated to the maintenance, operation, construction and acquisition of recreation facilities in St. Charles Parish. Major financing is provided by ad valorem taxes, recreation user fees and interest earnings.

JOB TRAINING PARTNERSHIP ACT 504-32 FUND

St. Charles Parish is the grant recipient and administrative entity for the Job Training Partnership Act local service-delivery area No. 32 which encompasses the Parishes of St. Charles, St. John The Baptist and St. James. The Job Training Partnership Act was established by Public Law 97-350 on October 13, 1982. Funding is provided by grants from the United States Department of Labor through the Louisiana Department of Labor.

CRIMINAL COURT FUND

The Criminal Court Fund was established under Section 271.11 of Title 33 of the Louisiana Revised Statutes of 1985, which provides that fines and forfeitures imposed by district courts and district attorneys' conviction fees in criminal cases be transferred to the parish treasurer and deposited into a special "Criminal Court Fund" account, to be used for the expenses of the criminal court of the parish. Expenditures are made from the fund on motion of the district attorney and approval of the district judges. The statute also requires that one-half of the fund balance remaining in the Criminal Court Fund at December 31 of each year be transferred to the parish General Fund.

Parish of St. Charles
Special Revenue Funds
Combining Balance Sheet
December 31, 1991

	Communica- tion District	Emergency Contingency	Fire Protection	Cemete- rials Buildings Maintenance & Operations
Assets				
Cash	\$ 8,122	\$ 1,426	\$ 3,497	\$ 1,408
Investments	489,800	1,294,576	86,667	1,052
Receivables, net of allowances for estimated uncollectibles:				
Ad valorem taxes	-	-	664,889	200,670
Sales taxes	-	-	-	-
Accounts	-	-	-	-
Other	19,898	3,408	-	-
Due from other funds	3,291	-	-	-
Due from other governments	-	-	-	-
Prepaid fees	4,291	-	-	-
Deposits and other assets	-	-	-	-
Total assets	\$ 526,434	\$ 1,300,006	\$ 755,053	\$ 1,153,128
Liabilities and fund equity				
Liabilities:				
Accounts payable	\$ 18,918	\$ 20	\$ 31	\$ 28
Contracts payable	-	-	-	-
Due to other funds	14,174	-	-	3,408
Due to other governments	-	-	13,420	-
Deposits payable	-	-	-	-
Retirement/vouchers - Ad valorem taxes	-	-	664,889	200,670
Total liabilities	\$ 33,092	\$ 20	\$ 77,640	\$ 311,126
Fund equity:				
Reserved	-	-	-	-
Designated	-	-	-	-
Unreserved	493,342	1,279,786	-	-
Total fund equity	\$ 493,342	\$ 1,279,786	\$ -	\$ -
Total liabilities and fund equity	\$ 526,434	\$ 1,300,006	\$ 777,640	\$ 311,126

Exhibit 2

County Expend District No. 2	Public Transportation	Road and Drainage Maintenance & Operations	Road Lighting District No. 1	Solid Waste Collection & Disposal	Monthly Control	Council on Aging
\$ 2,000 50,000	\$ 42,042 534,666	\$ 395,438 4,900,181	\$ 3,000 95,504	\$ 2,144 92,826	\$ 12,711 872,129	\$ 1,880 2,268
110,824	-	2,844,144	78,208	-	679,629	415,340
-	-	900,000	-	-	-	-
-	11	21,717	-	-	-	-
-	1,190	18,751	1,488	150,648	6,731	-
-	-	7,447	-	144,111	-	-
-	-	203,009	-	-	-	-
-	-	-	-	-	-	-
-	-	1,122	-	-	-	-
<u>\$ 142,848</u>	<u>\$ 534,809</u>	<u>\$ 8,799,891</u>	<u>\$ 1,600,200</u>	<u>\$ 251,899</u>	<u>\$ 1,600,819</u>	<u>\$ 418,628</u>
\$ 507	\$ -	\$ 371,822	\$ 40,070	\$ 22	\$ 37,044	\$ 20
-	229,626	268,886	-	-	-	-
4,550	5,071	271,119	10,096	447,824	3,211	400
-	-	41,186	-	-	-	6,779
-	-	12,400	30,488	-	-	-
137,080	-	2,338,444	712,818	-	679,629	415,340
<u>142,137</u>	<u>234,697</u>	<u>3,441,871</u>	<u>803,302</u>	<u>447,846</u>	<u>682,840</u>	<u>418,628</u>
-	71,040	393,139	-	-	-	-
-	-	49,631	-	-	-	-
31,655	274,071	4,713,382	808,182	344,144	779,451	-
<u>31,655</u>	<u>274,111</u>	<u>5,138,640</u>	<u>808,182</u>	<u>344,144</u>	<u>779,451</u>	<u>-</u>
<u>\$ 173,842</u>	<u>\$ 528,209</u>	<u>\$ 8,799,891</u>	<u>\$ 1,600,200</u>	<u>\$ 251,899</u>	<u>\$ 1,600,819</u>	<u>\$ 418,628</u>

(Continued)

Parish of St. Charles
Special Revenue Funds
Combining Balance Sheet
December 31, 1993

	Regional Center Volunteer Program	Library Service Exhibit No. 1	Recreation Maintenance & Operations	Job Training Partnership, Inc. 933-33
Assets				
Cash	\$ 4,029	\$ 63,111	\$ 4,763	\$ 4,179
Investments	26,763	3,099,030	333	-
Receivables, net of allowance for estimated uncollectibles	-	-	-	-
Ad subscriptions	-	1,211,198	836,611	-
Taps taxes	-	-	-	-
Accounts	-	-	-	-
Office	-	1,607	80	240
Due from other funds	-	-	69,000	-
Due from other governments	1,150	-	-	15,460
Prepaid fees	-	-	100	1,024
Deposits and other assets	-	-	175	1,410
Total assets	\$ 32,942	\$ 3,400,000	\$ 896,010	\$ 22,313
Liabilities and fund equity				
Liabilities				
Accounts payable	\$ 971	\$ 1,613	\$ 11,764	\$ 788
Contracts payable	-	41,497	-	-
Due to other funds	3,401	76,710	24,341	21,056
Due to other governments	-	-	-	-
Deposits payable	-	-	-	-
Deferred revenues - Ad subscription	-	1,314,080	830,640	-
Total liabilities	\$ 4,372	\$ 1,832,900	\$ 366,745	\$ 22,844
Fund equity				
Residual	-	-	-	-
Equipped	-	-	-	-
Unreserved	28,570	3,567,100	529,265	-
Total fund equity	\$ 28,570	\$ 3,567,100	\$ 529,265	\$ -
Total liabilities and fund equity	\$ 32,942	\$ 3,400,000	\$ 896,010	\$ 22,844

Exhibit 1
 (continued)

	Criminal Court	Total
\$	5,280	\$ 561,441
	-	11,111,686
	-	1,433,831
	-	900,000
	-	21,733
	1,248	268,968
	-	271,439
	-	145,981
	-	8,131
	-	1,188
<u>\$</u>	<u>6,528</u>	<u>\$ 18,737,341</u>
\$	6,643	\$ 276,284
	-	609,007
	1,761	280,282
	-	78,002
	-	60,888
	-	1,590,719
<u>\$</u>	<u>8,404</u>	<u>\$ 1,795,182</u>
	-	665,119
	-	49,618
	196	8,871,141
<u>\$</u>	<u>8,600</u>	<u>\$ 11,360,040</u>
<u>\$</u>	<u>8,540</u>	<u>\$ 20,737,341</u>

Florida of St. Charles
Special Revenue Funds
Comparative Statement of Revenues, Expenditures and
Changes in Fund Balances
For the year ended December 31, 1983

	<u>Funds With Annual Budgets</u>			
	<u>Commercia- lism, District</u>	<u>Emergency Contingency</u>	<u>Fire Protection</u>	<u>Governmental Buildings Maintenance & Operation</u>
Revenues:				
Ad valorem tax	\$ -	\$ -	\$ 611,666	\$ 196,511
Other tax	-	-	-	-
Intergovernmental revenues:				
Federal funds:				
Federal grants	-	-	-	-
State funds:				
State grants	-	-	-	-
State payment in lieu of taxes	-	-	-	-
Local grants	-	-	-	-
Fees, charges and commissions	218,129	-	-	-
Fees and royalties	-	-	-	-
Use of money and property	19,536	78,629	2,114	8,682
Miscellaneous	-	-	-	-
Total revenues	237,665	78,629	613,780	205,193
Expenditures:				
General government	-	-	-	-
Public safety	171,889	38	618,900	7,828
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Economic development & assistance	-	-	-	-
Total expenditures	171,889	38	618,900	7,828
Excess (deficiency) of revenues over funds' expenditures	66,776	40,591	-	197,365
Other financing sources (uses):				
Proceeds from sale of assets	-	-	-	-
Disposition for loss of assets	-	-	-	-
Interest cost allocation	(7,654)	-	-	(143)
Operating transfers in	796,017	-	-	-
Operating transfers out	-	-	-	(196,682)
Total other financing sources (uses)	788,363	-	-	(196,825)
Excess (deficiency) of revenues and other sources over funds' expenditures and other uses	45,655	40,591	-	-
Fund balance beginning of year	455,540	1,148,100	-	-
Fund equity end of year	\$ 501,195	\$ 1,188,791	\$ -	\$ -

Fiscal Year Annual Budget (Continued)

Entity Design District No. 2	Fiscal Transportation	Road and Drainage Maintenance & Operation	Road Lighting District No. 1	Solid Waste Collection & Disposal	Municipal Control	Council on Aging
\$ 108,408	\$ -	\$ 3,341,643	\$ 460,907	\$ -	\$ 460,286	\$ 146,170
-	-	5,411,877	-	-	-	-
-	-	898,055	-	-	-	-
-	490,200	171,080	-	-	-	-
3,482	-	44,050	7,810	-	-	-
-	-	91,780	-	-	-	-
-	-	6,780	-	1,711,088	-	-
-	-	-	-	-	-	-
6,840	27,800	211,711	64,274	6,600	76,717	1,140
-	-	-	-	-	-	-
<u>108,408</u>	<u>508,000</u>	<u>4,124,344</u>	<u>525,181</u>	<u>1,717,688</u>	<u>437,003</u>	<u>147,310</u>
-	-	-	-	-	-	-
-	-	1,124,045	-	-	-	-
178,264	778,207	5,171,911	604,428	1,478,608	-	-
-	-	-	-	-	324,746	180,886
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>178,264</u>	<u>778,207</u>	<u>6,295,957</u>	<u>604,428</u>	<u>1,478,608</u>	<u>324,746</u>	<u>180,886</u>
<u>(28,856)</u>	<u>(270,207)</u>	<u>(71,613)</u>	<u>99,698</u>	<u>41,066</u>	<u>(81,743)</u>	<u>415</u>
-	-	94,144	-	-	-	-
-	-	-	3,182	-	-	-
(2,829)	-	-	(3,899)	-	(2,948)	1819
-	-	981,941	-	-	-	-
-	-	-	-	-	-	-
<u>(2,829)</u>	<u>-</u>	<u>989,091</u>	<u>(697)</u>	<u>-</u>	<u>(2,948)</u>	<u>1819</u>
31,009	(281,401)	811,074	99,780	41,066	(84,603)	-
61,880	604,257	4,826,881	724,400	201,243	1,801,108	-
<u>\$ 11,005</u>	<u>\$ 146,114</u>	<u>\$ 5,637,955</u>	<u>\$ 824,170</u>	<u>\$ 242,309</u>	<u>\$ 993,605</u>	<u>\$ -</u>

(Continued)

State of Michigan
Special Revenue Funds
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
For the year ended December 31, 1993

Funds With Annual Budgets (Continued)

	Retail Sales Volume Program	Library Service District No. 1	Recreation Maintenance R. Operation	Job Training Partnership Act 505-11
Revenues:				
All sources less refunds	\$ -	\$ 1,068,713	\$ 178,238	\$ -
Intergovernmental receipts				
Federal funds	39,388	-	-	1,026,811
State funds	18,679	-	9,578	29,818
State grants	-	65,984	-	-
State payments in lieu of taxes	-	-	-	-
Local grants	18,780	-	-	-
Fees, charges and commissions	-	71,964	187,444	-
Fines and forfeitures	-	1,886	-	-
Loss of money and property	1,022	364,179	17,968	-
Miscellaneous	253	-	68,288	-
Total revenues	79,222	1,434,826	283,838	1,056,629
Expenditures:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	181,311	-	-	-
Culture and recreation	-	9,881,311	1,251,889	-
Economic development & assistance	-	-	-	1,044,689
Total expenditures	181,311	9,891,111	1,251,889	1,044,689
Excess (deficiency) of revenues over (under) expenditures	(21,089)	(8,456,285)	(968,051)	-
Other financing sources (uses):				
Proceeds from sale of assets	-	-	158	-
Compensation for loss of assets	-	-	-	-
Interest and allocation	-	(41,811)	-	-
Operating transfers in	28,196	-	118,895	-
Operating transfers out	-	-	-	-
Total other financing sources (uses)	28,196	(41,811)	119,053	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	1,097	(83,111)	4,852	-
Fund balance (beginning of year)	18,814	1,331,263	28,836	-
Fund equity end of year	\$ 21,281	\$ 1,248,152	\$ 34,691	\$ -

		<u>Fund With-</u> <u>and Budget</u>	
Total Funds With Account			
Budget	Committed/Cont.	Totals	
\$ 4,918,607	\$ -	\$ 4,918,607	
3,423,877	-	3,423,877	
1,964,207	-	1,964,207	
123,132	-	123,132	
123,137	-	123,137	
114,240	-	114,240	
2,084,175	15,776	2,069,049	
7,064	495,794	495,831	
780,240	417	780,657	
40,851	-	40,851	
<u>16,191,741</u>	<u>471,942</u>	<u>16,631,701</u>	
-	440,420	440,420	
1,041,901	21,502	1,063,403	
11,442,479	-	11,442,479	
1,221,941	-	1,221,941	
2,136,436	-	2,136,436	
2,036,669	-	2,036,669	
<u>30,101,141</u>	<u>461,922</u>	<u>30,598,711</u>	
<u>(770,801)</u>	<u>(171,142)</u>	<u>(970,743)</u>	
91,361	1,430	92,791	
7,361	-	7,361	
(64,881)	-	(64,880)	
1,117,467	-	1,117,467	
(196,629)	(196)	(196,290)	
<u>876,629</u>	<u>1,234</u>	<u>880,663</u>	
(70,776)	(10,888)	(81,664)	
<u>11,661,879</u>	<u>66,064</u>	<u>11,677,923</u>	
<u>\$ 11,586,862</u>	<u>\$ 199</u>	<u>\$ 11,586,899</u>	

City of St. Charles
 Annual Budget Special Revenue Funds
 Combining Schedule of Revenues, Expenditures
 and Changes in Fund Balances - Budget and Actual
 For the year ended September 30, 2009

	Total all Funds		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues			
Ad valorem tax	\$ 6,009,831	\$ 6,918,000	\$ 908,169
State tax	4,288,888	3,433,877	(854,911)
Intergovernmental revenues:			
Federal funds:			
Federal grants	3,180,700	2,964,337	(216,363)
State funds:			
State grants	494,881	321,382	(173,499)
State payments in lieu of taxes	709,053	321,837	(387,216)
Local grants	97,313	114,259	16,946
Fees, charges and commissions	2,623,838	2,644,178	20,340
Fines and forfeitures	2,288	7,056	4,768
Gain of stocks and property	548,613	580,280	31,667
Miscellaneous	41,280	40,883	(397)
Total revenues	<u>17,097,442</u>	<u>17,149,783</u>	<u>52,341</u>
Expenditures			
Personnel services	6,996,333	6,641,490	354,843
Operating services	6,323,840	6,115,815	208,025
Material and supplies	1,788,717	1,884,890	(96,173)
Taxes and other charges	123,803	150,528	(26,725)
State services	23,880	30,227	(6,347)
Capital outlay	1,144,544	4,858,895	(3,714,351)
Intergovernmental	1,719,718	1,760,810	(41,092)
Total expenditures	<u>18,029,835</u>	<u>18,352,755</u>	<u>(322,920)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 1,067,607</u>	<u>(202,972)</u>	<u>1,270,579</u>
Other financing sources (uses):			
Proceeds from sale of assets	61,303	61,303	-
Compensation for loss of assets	7,404	7,404	-
Interest cost allocation	(104,000)	(98,880)	5,120
Operating transfers in	1,054,295	1,117,267	(62,972)
Operating transfers out	(745,894)	(736,608)	(9,286)
Total other financing sources (uses)	<u>372,108</u>	<u>350,486</u>	<u>21,622</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>\$ 1,439,715</u>	<u>(72,486)</u>	<u>1,512,201</u>
Fund balance beginning of year	11,661,839	11,661,839	-
Fund equity end of year	<u>\$ 13,101,554</u>	<u>\$ 11,589,353</u>	<u>\$ 1,512,201</u>

(Continued)

Polish of St. Charles
 Annually Budgeted Special Revenue Funds
 Combining Schedule of Revenues, Expenditures
 and Changes in Fund Balances - Budget and Actual
 For the year ended December 31, 1991

Exhibit P
 (Continued)

	Communications Service Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
All other than tax	\$ -	\$ -	\$ -
Sales tax	-	-	-
Intergovernmental revenues:			
Federal funds			
Federal grants	-	-	-
State funds			
State grants	-	-	-
State payment in lieu of taxes	-	-	-
Local grants	-	-	-
Fees, charges and commissions	207,889	208,129	2,240
Fines and forfeitures	-	-	-
Loss of inventory and property	66,884	68,926	2,042
Miscellaneous	-	-	-
Total revenues	<u>274,773</u>	<u>277,055</u>	<u>2,282</u>
Expenditures:			
Personnel services	-	-	-
Operating services	184,390	185,496	(1,106)
Materials and supplies	6,600	18,683	(12,083)
Travel and other charges	6,300	6,192	108
Debt service	23,900	28,027	(4,127)
Capital outlay	14,660	22,471	(7,811)
Intergovernmental	140,000	184,988	(44,988)
Total expenditures	<u>385,950</u>	<u>445,863</u>	<u>(60,913)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(111,177)</u>	<u>(168,808)</u>	<u>(57,631)</u>
Other financing sources (uses):			
Proceeds from sale of assets	-	-	-
Compensation for loss of assets	-	-	-
Indefinite cost allocation	18,500	17,824	676
Operating transfers in	191,805	196,049	4,244
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>210,305</u>	<u>213,873</u>	<u>3,568</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>99,128</u>	<u>145,065</u>	<u>(45,937)</u>
Fund balance beginning of year	<u>455,240</u>	<u>431,240</u>	<u>24,000</u>
Fund equity end of year	<u>\$ 554,368</u>	<u>\$ 576,305</u>	<u>\$ (22,063)</u>

(Continued)

State of St. Charles
Annually Budgeted Special Revenue Funds
Continuing Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
For the year ended December 31, 1989

Exhibit 7
(Continued)

	Emergency Contingency Fund		
	Budget	Actual	Variance (Favorable (Unfavorable))
Revenues:			
Ad valorem tax	\$ -	\$ -	\$ -
Sales tax	-	-	-
Intergovernmental revenues:			
Federal funds:			
Federal grants	-	-	-
State funds:			
State grants	-	-	-
State payment in lieu of taxes	-	-	-
Local grants	-	-	-
Fees, charges and commissions	-	-	-
Fines and forfeitures	-	-	-
Gifts of money and property	62,888	78,429	15,541
Miscellaneous	-	-	-
Total revenues	<u>62,888</u>	<u>78,429</u>	<u>15,541</u>
Expenditures:			
Personal services	-	-	-
Operating services	31	38	7
Material and supplies	-	-	-
Traffic and other charges	-	-	-
Debt service	-	-	-
Capital outlay	-	-	-
Intergovernmental	-	-	-
Total expenditures	<u>31</u>	<u>38</u>	<u>7</u>
Excess (deficiency) of revenues over (under) expenditures	<u>64,925</u>	<u>78,391</u>	<u>13,466</u>
Other financing sources (uses):			
Proceeds from sale of assets	-	-	-
Compensation for loss of assets	-	-	-
Federal and other allocations	-	-	-
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources (uses) expenditures and other uses	<u>64,925</u>	<u>78,391</u>	<u>13,466</u>
Fund balance beginning of year	<u>1,168,189</u>	<u>1,168,189</u>	<u>-</u>
Fund equity end of year	<u>\$ 1,233,114</u>	<u>\$ 1,246,580</u>	<u>\$ 13,466</u>

(Continued)

Funds of St. Charles
Annually Budgeted Special Revenue Funds
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
For the year ended December 31, 1995

Exhibit 7
(Continued)

	Fire Protection Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Ad valorem tax	\$ 43,683	\$ 402,596	\$ 446
Salaries	-	-	-
Intergovernmental revenue:			
Federal funds			
Federal grants	-	-	-
State funds			
State grants	-	-	-
State (amount in fiscal year)	-	-	-
Local grants	-	-	-
Fees, charges and commissions	-	-	-
Fines and forfeitures	-	-	-
Sale of money and property	2,170	2,134	36
Miscellaneous	-	-	-
Total revenues	<u>\$43,683</u>	<u>\$404,730</u>	<u>\$482</u>
Expenditures:			
Personal services	-	-	-
Operating services	185	56	129
Material and supplies	-	-	-
Travel and other charges	-	-	-
Debt service	-	-	-
Capital outlay	-	-	-
Intergovernmental	62,947	629,868	(667)
Total expenditures	<u>\$63,132</u>	<u>\$290,424</u>	<u>(385)</u>
Excess (deficiency) of revenues over funded expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources/(uses)			
Proceeds from sale of assets	-	-	-
Compensation for loss of assets	-	-	-
Initial cost allocations	-	-	-
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources/(uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over funded expenditures and other uses	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund equity end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

Town of St. Charles
 Annually Budgeted Special Revenue Funds
 Combining Schedule of Revenues, Expenditures
 and Changes in Fund Balance - Budget and Actual
 For the year ended December 31, 1993

Exhibit T
 (Continued)

	<u>Environmental Buildings, Maintenance & Operation Fund</u>		
	Budget	Actual	Variance Favorable (Disfavorable)
Revenues:			
a) vehicles fee	\$ 194,287	\$ 194,311	\$ 24
Sales tax	-	-	-
Intergovernmental revenues:			
Federal funds:			
Federal grants	-	-	-
State funds:			
State grants	-	-	-
State payments in lieu of taxes	-	-	-
Local grants	-	-	-
Fees, charges and commissions	-	-	-
Fines and forfeitures	-	-	-
Use of money and property	6,987	6,682	1,305
Miscellaneous	-	-	-
Total revenues	<u>201,274</u>	<u>201,093</u>	<u>1,181</u>
Expenditures:			
Personal services	-	-	-
Operating services	99	99	99
Material and supplies	-	-	-
Travel and other charges	-	-	-
Debt service	-	-	-
Capital outlay	-	-	-
Intergovernmental	1,061	4,973	39
Total expenditures	<u>1,160</u>	<u>5,071</u>	<u>39</u>
Excess (deficiency) of revenues over (under) expenditures	<u>199,114</u>	<u>196,022</u>	<u>3,092</u>
Other financing sources (uses):			
Proceeds from sale of assets	-	-	-
Compensation for loss of assets	-	-	-
Indirect cost allocation	(1,800)	(147)	1,653
Operating transfers in	-	-	-
Operating transfers out	(190,591)	(190,009)	(1,479)
Total other financing sources (uses)	<u>(192,391)</u>	<u>(190,156)</u>	<u>(1,075)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	-	-	-
Fund balance beginning of year	-	-	-
Fund equity end of year	<u>0</u>	<u>0</u>	<u>0</u>

(Continued)

Parish of St. Charles
Annually Budgeted Special Revenue Funds
Containing Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
For the year ended December 31, 1993

Exhibit 7
(Continued)

	Covington Drainage District No. 2 Fund		
	Budget	Actual	Variance Favorable Disadvantage
Revenues			
Ad valorem tax	\$ 109,000	\$ 109,000	\$ (0)
State tax	-	-	-
Intergovernmental revenues			
Federal funds			
Federal grants	-	-	-
State funds			
State grants	-	-	-
State payments in lieu of taxes	3,683	3,683	-
Local grants	-	-	-
Fees, charges and commissions	-	-	-
Fines and forfeitures	-	-	-
Loss of money and property	3,000	3,000	400
Miscellaneous	-	-	-
Total revenues	<u>115,713</u>	<u>119,766</u>	<u>4,053</u>
Expenditures:			
Special services	154,000	151,647	2,353
Operating services	24,000	23,943	57
Material and supplies	2,100	-	2,100
Travel and other charges	100	-	100
Rents	-	-	-
Capital outlay	-	-	-
Intergovernmental	4,900	4,960	(60)
Total expenditures	<u>186,100</u>	<u>181,550</u>	<u>4,550</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(70,387)</u>	<u>(61,784)</u>	<u>8,603</u>
Other financing sources (uses)			
Proceeds from sale of assets	-	-	-
Compensation for loss of assets	-	-	-
Interest cost allocation	(1,500)	(1,820)	(320)
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>(1,500)</u>	<u>(1,820)</u>	<u>(320)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>(71,887)</u>	<u>(63,604)</u>	<u>8,283</u>
Fund balance beginning of year	<u>63,500</u>	<u>63,500</u>	<u>-</u>
Fund equity end of year	<u>\$ (8,387)</u>	<u>\$ (1,104)</u>	<u>\$ 7,283</u>

(Continued)

Parish of St. Charles
Annually Budgeted Special Revenue Funds
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
For the year ended December 31, 1995

Exhibit T
(Continued)

	Parish Transportation Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues			
Aid refunds on	\$ -	\$ -	\$ -
Inflation	-	-	-
Intergovernmental revenues:			
Federal funds:			
Federal grants	-	-	-
State funds:			
State grants	441,000	490,259	50,259
State payments in lieu of taxes	-	-	-
Local grants	-	-	-
Fees, charges and commissions	-	-	-
Fines and forfeitures	-	-	-
Fees of money and property	23,000	27,828	4,828
Miscellaneous	-	-	-
Total revenues	<u>464,000</u>	<u>518,087</u>	<u>54,087</u>
Expenditures:			
Personal services	-	-	-
Operating services	20	(80)	20
Material and supplies	-	-	-
Travel and other charges	-	-	-
Debt service	-	-	-
Capital outlay	891,800	778,000	113,800
Intergovernmental	-	-	-
Total expenditures	<u>891,800</u>	<u>778,020</u>	<u>113,820</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(427,800)</u>	<u>(259,933)</u>	<u>178,203</u>
Other financing sources (uses):			
Proceeds from sale of assets	-	-	-
Compositions for loss of assets	-	-	-
Indirect cost allocations	(4,000)	-	4,000
Operating transfers-in	-	-	-
Operating transfers-out	-	-	-
Total other financing sources (uses)	<u>(4,000)</u>	<u>-</u>	<u>4,000</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>(431,800)</u>	<u>(259,933)</u>	<u>178,203</u>
Fund balance beginning of year	<u>684,271</u>	<u>684,271</u>	<u>-</u>
Fund equity end of year	<u>\$ 252,471</u>	<u>\$ 424,338</u>	<u>\$ 171,867</u>

(Continued)

Parish of St. Charles
 Annually Budgeted Special Revenue Funds
 Containing Schedule of Revenues, Expenditures
 and Changes in Fund Balances - Budget and Actual
 For the year ended December 31, 1995

Exhibit 7
 (Continued)

	Road and Drainage Maintenance & Operation Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
All sales tax	\$ 2,029,898	\$ 2,765,649	\$ 735,751
Netting	4,988,888	5,403,871	414,983
Intergovernmental revenues			
Federal funds			
Federal grants	968,888	898,876	(69,912)
State funds			
State grants	-	173,880	173,880
State payment in lieu of taxes	44,626	44,626	-
Local grants	78,813	93,339	14,526
Fees, charges and commissions	6,438	6,738	299
Fines and forfeitures	-	-	-
Use of money and property	256,688	333,311	76,623
Miscellaneous	-	-	-
Total revenues	<u>3,780,902</u>	<u>4,478,334</u>	<u>697,432</u>
Expenditures:			
Personnel services	3,498,908	3,311,946	186,962
Operating services	2,383,397	1,968,832	414,565
Material and supplies	1,754,150	1,180,990	573,160
Taxes and other charges	74,888	66,611	8,277
Debt service	-	-	-
Capital outlay	1,409,848	1,297,168	112,680
Intergovernmental	488,182	418,087	70,095
Total expenditures	<u>10,499,373</u>	<u>9,183,634</u>	<u>1,315,739</u>
Excess (deficiency) of revenues and other sources over (under) expenditures			
	<u>(6,718,471)</u>	<u>(4,705,300)</u>	<u>2,013,171</u>
Other financing sources (uses):			
Proceeds from sale of assets	15,145	15,145	-
Compositions for loss of assets	-	-	-
Interest cost allocation	-	-	-
Operating transfers in	578,578	582,892	4,314
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>593,723</u>	<u>588,037</u>	<u>5,686</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses			
	<u>(6,124,748)</u>	<u>(4,117,263)</u>	<u>2,007,485</u>
Fund balance beginning of year	6,876,382	6,876,382	-
Fund equity end of year	<u>\$ 7,751,634</u>	<u>\$ 2,759,119</u>	<u>\$ 5,000,000</u>

(Continued)

State of St. Charles
Annually Budgeted Special Revenue Funds
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
For the year ended December 31, 1993

Exhibit 1
 (Continued)

	Road Lighting (Special No. 1 Fund)		
	Budget	Actual	Variance Favorable (unfavorable)
Revenues			
Ad valorem tax	\$ 661,287	\$ 661,887	\$ 600
Sales tax	-	-	-
Intergovernmental revenues:			
Federal funds:			
Federal grants	-	-	-
State funds:			
State grants	-	-	-
State payment in lieu of taxes	7,812	7,812	-
Local grants	-	-	-
Fees, charges and contributions	-	-	-
Fines and forfeitures	-	-	-
Use of money and property	93,000	64,974	28,026
Miscellaneous	-	-	-
Total revenues	<u>754,087</u>	<u>734,663</u>	<u>19,424</u>
Expenditures			
Personnel services	12,985	12,379	606
Operating services	671,845	586,407	85,438
Miscellaneous supplies	18,000	7,697	10,303
Travel and other charges	-	-	-
Debt service	-	-	-
Capital outlay	45,000	1,715	43,285
Intergovernmental	24,000	33,470	9,470
Total expenditures	<u>770,830</u>	<u>634,668</u>	<u>136,162</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(20,743)</u>	<u>99,995</u>	<u>120,738</u>
Other financing sources (uses):			
Proceeds from sale of assets	-	-	-
Compensation for loss of assets	7,881	7,882	1
Interest cost allocation	(52,988)	(8,009)	4,489
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>(45,107)</u>	<u>(802)</u>	<u>4,490</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>(65,850)</u>	<u>99,193</u>	<u>165,043</u>
Fund balance beginning of year	<u>51,431</u>	<u>70,493</u>	<u>19,062</u>
Fund equity end of year	<u>\$ 1,674,841</u>	<u>\$ 1,839,379</u>	<u>\$ 164,538</u>

(Continued)

State of SC Charter
Annually Budgeted Special Revenue Funds
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budgetary Actual
For the year ended December 31, 1995

	Solid Waste Collection & Disposal Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Ad valorem tax	\$ -	\$ -	\$ -
State tax	-	-	-
Intergovernmental revenues:			
Federal funds:			
Federal grants	-	-	-
State funds:			
State grants	-	-	-
State payments in lieu of taxes	-	-	-
Local grants	-	-	-
Fees, charges and contributions	1,000,000	1,705,968	705,968
Fees and Reimburs	-	-	-
Use of money and property	4,000	3,697	3,697
Miscellaneous	-	-	-
Total revenues	<u>1,008,000</u>	<u>1,713,665</u>	<u>705,665</u>
Expenditures:			
Personnel services	21,417	13,680	7,737
Operating services	1,632,455	1,636,804	4,349
Material and supplies	100	-	100
Traavel and other charges	8,100	8,185	85
Debt service	-	-	-
Capital outlay	-	-	-
Intergovernmental	18,000	17,650	350
Total expenditures	<u>1,780,072</u>	<u>1,876,319</u>	<u>99,247</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(772,072)</u>	<u>45,086</u>	<u>45,086</u>
Other financing sources (uses):			
Proceeds from sale of assets	-	-	-
Compositions for loss of assets	-	-	-
Interest and allocation	(15,000)	-	15,000
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>(15,000)</u>	<u>-</u>	<u>15,000</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>(787,072)</u>	<u>45,086</u>	<u>45,086</u>
Fund balance beginning of year	<u>500,240</u>	<u>500,240</u>	<u>-</u>
Fund equity end of year	<u>\$ 113,168</u>	<u>\$ 545,326</u>	<u>\$ 432,158</u>

(Continued)

Parish of St. Charles
 Annually Budgeted Special Revenue Funds
 Containing Schedule of Revenues, Expenditures
 and Changes in Fund Balances - Budget and Actual
 for the year ended December 31, 1999

Exhibit F
 (Continued)

	Mississippi-Covered Fund		Variance Favorable (Disfavorable)
	Budget	Actual	
Revenues:			
Ad valorem tax	\$ 601,612	\$ 602,286	\$ 674
Sales tax	-	-	-
Intergovernmental revenues			
Federal funds			
Federal grants	-	-	-
State funds			
State grants	-	-	-
State payment in lieu of taxes	-	-	-
Local grants	-	-	-
Fees, charges and commissions	-	-	-
Fines and forfeitures	-	-	-
Use of money and property	41,000	50,717	9,717
Miscellaneous	-	-	-
Total revenues	<u>642,612</u>	<u>653,003</u>	<u>10,391</u>
Expenditures:			
Personal services	11,868	11,500	(368)
Operating services	488,188	479,798	(8,390)
Material and supplies	100	-	100
Travel and other charges	-	-	-
Debt service	-	-	-
Capital outlay	188,000	200,287	12,287
Intergovernmental	21,827	21,827	-
Total expenditures	<u>690,083</u>	<u>693,792</u>	<u>3,709</u>
Funds (deficiency) of revenues and (excess) expenditures	<u>(47,471)</u>	<u>(40,789)</u>	<u>6,682</u>
Other financing sources (uses):			
Proceeds from sale of assets	-	-	-
Compensation for loss of state	-	-	-
Indirect cost allocation	(11,000)	(7,949)	3,051
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>(11,000)</u>	<u>(7,949)</u>	<u>3,051</u>
Funds (deficiency) of revenues and other financing (with) (without) expenditures and other uses	<u>(58,471)</u>	<u>(48,738)</u>	<u>9,733</u>
Fund balance beginning of year	<u>1,011,118</u>	<u>1,011,118</u>	<u>-</u>
Fund equity end of year	<u>\$ 952,647</u>	<u>\$ 962,380</u>	<u>\$ 9,733</u>

(Continued)

Funds of the County
Annually Budgeted Special Revenue Funds
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budgetary Account
For the year ended December 31, 1990

	Control on Aging Fund		Variance (Favorable (Unfavorable))
	Budget	Actual	
Revenues:			
Ad valorem tax	\$ 388,741	\$ 389,072	\$ 421
Other tax	-	-	-
Intergovernmental revenues:			
Federal funds:			
Federal grants	-	-	-
State funds:			
State grants	-	-	-
State payments in lieu of taxes	-	-	-
Local grants	-	-	-
Fees, charges and commissions	-	-	-
Fines and forfeitures	-	-	-
Gifts of money and property	1,182	1,149	41
Miscellaneous	-	-	-
Total revenues	<u>389,923</u>	<u>390,221</u>	<u>418</u>
Expenditures:			
Personal services	-	-	-
Operating materials	1,271	1,088	183
Materials and supplies	11	12	2
Travel and other charges	-	-	-
Debt service	-	-	-
Capital outlay	-	-	-
Intergovernmental	346,187	348,761	(2,574)
Total expenditures	<u>357,469</u>	<u>358,861</u>	<u>(2,392)</u>
Excess (deficiency) of revenues over current expenditures	<u>1,000</u>	<u>411</u>	<u>(1,560)</u>
Other financing events (net):			
Proceeds from sale of assets	-	-	-
Contribution for loss of assets	-	-	-
Interest not allocated	(2,000)	(1,111)	1,889
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing events (net)	<u>(2,000)</u>	<u>(1,111)</u>	<u>1,889</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	-	-	-
Fund balance beginning of year	-	-	-
Fund equity end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

Parish of St. Charles
 Annually Budgeted Special Revenue Funds
 Combining Schedule of Revenues, Expenditures
 and Changes in Fund Balances - Budget and Actual
 For the year ended December 31, 1992

Exhibit 7
 (Continued)

	Retired/Issue Volunteer Program Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Ad valorem tax	\$ -	\$ -	\$ -
Gifts tax	-	-	-
Intergovernmental revenues:			
Federal funds:			
Medical grants	29,500	29,500	-
State funds:			
State grants	16,629	16,629	-
State payment in lieu of taxes	-	-	-
Local grants	18,500	18,500	-
Fees, charges and contributions	-	-	-
Fines and forfeitures	-	-	-
Gifts of money and property	250	2,382	1,072
Miscellaneous	600	383	(47)
Total revenues	<u>11,079</u>	<u>96,094</u>	<u>1,072</u>
Expenditures:			
Personal services	11,542	11,199	1,083
Operating services	8,112	7,092	260
Material and supplies	1,410	1,448	(18)
Travel and other charges	14,675	12,185	1,490
Gifts services	-	-	-
Capital outlay	4,019	4,007	2
Intergovernmental	-	-	-
Total expenditures	<u>39,758</u>	<u>46,131</u>	<u>4,337</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(28,679)</u>	<u>(12,005)</u>	<u>1,763</u>
Other financing sources (uses):			
Proceeds from sale of assets	-	-	-
Compensation for loss of assets	-	-	-
Indirect cost allocation	-	-	-
Operating transfers in	28,180	28,196	(994)
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>28,180</u>	<u>28,196</u>	<u>(994)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>(1,579)</u>	<u>1,189</u>	<u>4,757</u>
Fund balance beginning of year	<u>19,814</u>	<u>19,814</u>	<u>-</u>
Fund equity end of year	<u>\$ 18,235</u>	<u>\$ 21,003</u>	<u>\$ 4,767</u>

(Continued)

County of St. Charles
Annually Budgeted Special Revenue Funds
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
For the year ended December 31, 1995

	Library Service District No. 1 Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Ad valorem tax	\$ 1,144,000	\$ 1,144,793	\$ 793
Sales tax	-	-	-
Intergovernmental revenues:			
Federal funds:			
Federal grants	-	-	-
State funds:			
State grants	-	-	-
State payment in lieu of taxes	55,000	55,984	984
Local grants	-	-	-
Fees, charges and commissions	12,000	17,984	5,984
Fines and forfeitures	2,500	7,800	4,300
Use of money and property	40,000	164,179	124,179
Miscellaneous	300	-	(300)
Total revenues	<u>1,233,800</u>	<u>1,474,630</u>	<u>240,830</u>
Expenditures:			
Personnel services	799,800	828,885	29,085
Operating services	106,100	176,138	70,038
Material and supplies	42,500	24,433	(18,067)
Traavel and other charges	3,000	4,040	1,040
Gifts service	-	-	-
Capital outlay	1,214,000	1,038,290	(175,710)
Intergovernmental	40,000	41,838	1,838
Total expenditures	<u>2,005,400</u>	<u>1,883,571</u>	<u>(121,829)</u>
Excess (deficiency) of revenues over current expenditures	<u>(771,600)</u>	<u>(408,941)</u>	<u>(362,641)</u>
Other financing sources (uses):			
Proceeds from sale of assets	-	-	-
Compositions for loss of assets	-	-	-
Industry cost allocation	(44,000)	(41,832)	2,168
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>(44,000)</u>	<u>(41,832)</u>	<u>2,168</u>
Excess (deficiency) of revenues and other sources over current expenditures and other uses	<u>(815,600)</u>	<u>(450,773)</u>	<u>(364,827)</u>
Fund balance beginning of year	<u>1,511,365</u>	<u>1,511,365</u>	<u>-</u>
Fund equity end of year	<u>\$ 695,765</u>	<u>\$ 1,060,592</u>	<u>\$ 364,827</u>

(Continued)

Parish of St. Charles
 Annually Budgeted Special Revenue Funds
 (Containing Schedule of Revenues, Expenditures,
 and Changes in Fund Balances - Budget and Actual
 For the year ended December 31, 1995)

Exhibit 7
 (Continued)

	Job Training Partnership Act (JTA-03) Fund		
	Budget	Actual	Variance (Favorable Unfavorable)
Revenues:			
Ad valorem tax	\$ -	\$ -	\$ -
Sales tax	-	-	-
Intergovernmental revenues:			
Federal funds:			
Federal grants	2,894,400	2,826,800	(67,600)
State funds:			
State grants	28,800	28,800	-
State payment in-lieu-of taxes	-	-	-
Local grants	-	-	-
Fees, charges and contributions	-	-	-
Fines and forfeitures	-	-	-
Gains of money and property	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>3,023,200</u>	<u>2,855,600</u>	<u>(167,600)</u>
Expenditures:			
Personnel services	1,889,000	1,499,768	\$9,544
Operating services	170,800	180,994	(29,894)
Material and supplies	188,800	186,327	2,500
Taxes and other charges	25,500	25,000	(3,600)
Debt service	-	-	-
Capital outlay	28,600	30,400	(5,770)
Intergovernmental	-	-	-
Total expenditures	<u>2,322,200</u>	<u>2,026,469</u>	<u>\$6,000</u>
Excess/(deficiency) of revenues over (under) expenditures	-	-	-
Other financing sources (uses):			
Proceeds from sale of assets	-	-	-
Compensation for loss of assets	-	-	-
Subsidy cost allocation	-	-	-
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess/(deficiency) of revenues and other sources over (under) expenditures and other uses	-	-	-
Fund balance beginning of year	-	-	-
Fund equity end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DEBT SERVICE FUNDS

GRANITE DRAINAGE DISTRICT NO. 2 BOND SINKING FUND

The Granite Drainage District No. 2 Bond Sinking Fund accounts for the retirement of one issue of General Obligation Refunding Bonds, Series 1990, in the amount of \$480,000 dated June 1, 1992. Financing is provided by a specific ad valorem tax. In addition, the fund receives revenue from interest earnings.

COURTHOUSE BOND SINKING FUND

The Courthouse Bond Sinking Fund accounts for the payment of one issue of Public Improvement Bonds dated March 1, 1971, for \$1,750,000. Financing is provided by a specific ad valorem tax and interest earnings.

ONE HALF PERCENT PUBLIC IMPROVEMENT SALES TAX BOND SINKING FUND

The One Half Percent Public Improvement Sales Tax Bond Sinking Fund accounts for the retirement of unrefunded Series 1985 sales tax bonds dated December 1, 1985, \$1,400,000 Series 1988 sales tax bonds dated March 1, 1988, \$5,600,000 Series 1990 sales tax refunding bonds dated July 1, 1992 and \$4,200,000 Series 1990 sales tax refunding bonds dated November 1, 1993. Financing is provided by a one half percent parish sales tax.

SEWER GENERAL OBLIGATION BOND SINKING FUND

The Sewer General Obligation Bond Sinking Fund accounts for the retirement of General Obligation Sewer Bonds, Series 1984, dated May 1, 1984 unrefunded and Series 1984 A, dated November 1, 1984 and General Obligation Sewer Refunding Bonds, Series 1992. Financing is provided by a specific ad valorem tax and interest earnings.

PUBLIC IMPROVEMENT THREE EIGHTHS PERCENT SALES TAX BOND SINKING FUND

The Public Improvement Three Eighths Percent Sales Tax Bond Sinking Fund accounts for the retirement of a partially refunded \$1,000,000 original issue of sales tax bonds Series 1983, dated April 1, 1983 and \$7,205,000 of original issue sales tax bonds Series 1991, dated June 1, 1991. Financing is provided by a three eighths percent parish sales tax.

ONE HALF PERCENT PUBLIC IMPROVEMENT SALES TAX BOND RESERVE FUND

The One Half Percent Public Improvement Sales Tax Bond Reserve Fund was established pursuant to ordinances authorizing the issuance of One Half Percent Public Improvement Sales Tax Bonds. Monies in this fund will be used in the event sufficient sales tax revenues are not available for retirement of bonds in the One Half Percent Public Improvement Sales Tax Bond Sinking Fund.

PUBLIC IMPROVEMENT THREE EIGHTHS PERCENT SALES TAX BOND RESERVE FUND

Pursuant to ordinances authorizing the issuance of Three Eighths Percent Public Improvement Sales Tax Bonds, the Public Improvement Three Eighths Percent Sales Tax Bond Reserve Fund was established. Monies in this fund will be used in the event sufficient sales tax revenues are not available for retirement of bonds in the Public Improvement Three Eighths Percent Sales Tax Bond Sinking Fund.

EMERGENCY 911 COMMUNICATION SYSTEM GENERAL OBLIGATION BOND SINKING FUND

The Emergency 911 Communication System General Obligation Bond Sinking Fund accounts for the retirement of General Obligation Bonds, Series 1990, dated May 1, 1992. Financing is provided by a specific ad valorem tax and interest earnings.

MARYLAND DRIVE WATERWORKS BOND-SINKING FUND

The Maryland Drive Waterworks Bond Sinking Fund accounts for the retirement of waterworks certificates, series 1986, in the amount of \$70,838.40 dated November 1, 1986. Financing is provided by front load assessment fees levied against the properties improved.

WALK STREET AND MARYLAND DRIVE PAVING BOND-SINKING FUND

The Walk Street and Maryland Drive Paving Bond Sinking Fund accounts for the retirement of paving certificates, series 1986, in the original amount of \$218,520 dated November 1, 1986. Financing is provided by front load assessment fees levied against the properties improved.

PUBLIC IMPROVEMENT ONE PERCENT SALES TAX BOND-SINKING FUND

The Public Improvement One Percent Sales Tax Bond Sinking Fund accounts for the retirement of \$1,000,000 of Public Improvement Series 511 1988 Bonds dated December 1, 1988 and \$8,990,000 Public Improvement Series 511 1988 Bonds dated August 1, 1988. Financing is provided by a one percent parish sales tax.

PUBLIC IMPROVEMENT ONE PERCENT SALES TAX BOND RESERVE FUND

The Public Improvement One Percent Sales Tax Bond Reserve Fund was established pursuant to resolutions authorizing the issuance of one percent Public Improvement Sales Tax Bonds for the purpose of paying the debt service on one percent Public Improvement Sales Tax Bonds in the event sufficient one percent sales tax revenues are not available for the retirement of bonds in the Public Improvement One Percent Sales Tax Bond Sinking Fund.

FIRE PROTECTION BOND-SINKING FUND

The Fire Protection Sinking Fund accounts for the retirement of General Obligation Bonds in the amount of \$5,000,000, dated March 1, 1990. Financing is provided by a specific ad valorem tax and interest earnings.

WATERWORKS DISTRICT NO. 1 PUBLIC IMPROVEMENT BOND-SINKING FUND

The Waterworks District No. 1 Public Improvement Bond Sinking Fund accounts for the retirement of \$3,475,000 of Public Improvement Bonds dated June 1, 1977. Financing is provided by an ad valorem tax millage levied within the boundaries of Waterworks District No. 1.

WATERWORKS DISTRICT NO. 2 PUBLIC IMPROVEMENT BOND-SINKING FUND

The Waterworks District No. 2 Public Improvement Bond Sinking Fund accounts for the retirement of \$700,000 of Public Improvement Bonds dated June 1, 1969 and \$1,000,000 of Public Improvement Bonds dated May 1, 1973. Financing is provided by an ad valorem tax millage levied within the boundaries of Waterworks District No. 2.

Parish of St. Charles
Debt Service Fund
Combining Balance Sheet
December 31, 1991

	County Drainage Dist. 761,7 Slaking	Covington Slaking	62% P. L. Sales Tax Slaking	Sewer (S.D.) Slaking
Assets				
Cash	\$ 1,533	\$ 1,796	\$ 2,189	\$ 2,076
Investments	83,133	277,674	250,298	768,888
Receivables, net of allowances for estimated uncollectibles:				
All revenues taxes	68,831	248,296	-	1,182,194
Special assessments	-	-	-	-
Other	-	1,283	-	12,501
Due from other funds	-	-	-	-
Total assets	\$ 173,497	\$ 529,049	\$ 252,487	\$ 1,963,573
Liabilities and fund equity				
Liabilities:				
Accounts payable	\$ 22	\$ 25	\$ -	\$ 22
Due to other funds	474	856	-	188
Deferred revenues - all revenues	88,833	248,296	-	1,182,194
Total liabilities	\$ 89,529	\$ 257,177	\$ -	\$ 1,182,404
Fund equity:				
Reserve for debt service	83,133	277,674	252,487	768,888
Total liabilities and fund equity	\$ 172,662	\$ 534,851	\$ 252,487	\$ 1,951,716

P. I. 500% Sales Tax Sinking	50% P. I. Sales Tax Revenue	P. I. 500% Sales Tax Revenue	Emerg. 911 Community System C.O. Sinking	Maryland Drive Waterworks Sinking	Wash. Co. Maryland Dr. Emerg. Sinking	P. I. 7% Sales Tax Sinking
\$ 2,163 115,478	\$ 3,708 1,485,289	\$ 3,139 1,462,805	\$ 1,718 21,163	\$ 1,569 11,339	\$ 1,834 48,679	\$ 1,326 164,794
-	-	-	126,659	-	-	-
-	-	-	-	100	4,571	-
219	662	656	-	28	117	466
66	-	-	-	-	-	-
<u>\$ 118,327</u>	<u>\$ 1,486,551</u>	<u>\$ 1,463,461</u>	<u>\$ 131,821</u>	<u>\$ 11,467</u>	<u>\$ 53,267</u>	<u>\$ 165,260</u>
\$ 44	\$ -	\$ -	\$ 13	\$ 21	\$ 31	\$ 48
-	669	662	666	14	14	-
-	-	-	126,480	768	4,571	-
<u>44</u>	<u>669</u>	<u>662</u>	<u>127,159</u>	<u>782</u>	<u>4,596</u>	<u>48</u>
118,371	1,487,220	1,464,123	21,416	12,149	52,863	165,308
<u>\$ 118,371</u>	<u>\$ 1,487,889</u>	<u>\$ 1,463,485</u>	<u>\$ 143,337</u>	<u>\$ 13,627</u>	<u>\$ 57,463</u>	<u>\$ 165,752</u>

(Continued)



ST. CHARLES PARISH

Where There's More to Life

Period of St. Charles
Debt Service Funds
Combining Balance Sheet
December 31, 2000

	W. L. 175 (State) Tax Revenue	Fed Funding	Waterworks Dist. No. 1 F. Funding	Waterworks Dist. No. 2 F. Funding	Total
Assets					
Cash	\$ 2,311	\$ 1,879	\$ 1,941	\$ 1,731	\$ 7,862
Investments	1,396,693	21,941	427,230	67,669	1,913,533
Receivables, net of allowance for estimated uncollectibles					
- all waterworks users	-	344,735	281,238	82,197	708,169
Special assessments	-	-	-	-	2,231
Other	1,400	-	1,181	-	2,581
Due from other funds	-	-	-	-	601
Total assets	\$ 1,399,404	\$ 368,555	\$ 710,399	\$ 111,597	\$ 2,589,955
Liabilities and fund equity					
Liabilities					
Accounts payable	\$ -	\$ 25	\$ 28	\$ 25	\$ 78
Due to other funds	1,476	500	911	486	3,373
Deferred revenues - all waterworks	-	344,735	281,238	82,197	2,313,433
Total liabilities	1,476	344,760	362,477	111,708	2,313,433
Fund equity:					
Reserved for debt service	1,399,888	33,288	429,619	68,298	1,931,093
Total liabilities and fund equity	\$ 1,392,078	\$ 388,048	\$ 711,592	\$ 111,997	\$ 2,604,715

Parish of St. Charles
Debt Service Funds
Combining Statement of Revenue, Expenditures and
Changes in Fund Balances
For the year ended December 31, 1995

	Covity Severage Dist. No. 1 Bonding	Courtless Bonding	ICFMA P. 1 Sales Tax Bonding	Brow-Grub Bonding
Revenues:				
All revenue taxes	\$ 88,489	\$ 100,128	\$ -	\$ 1,145,594
Sales taxes	-	-	1,026,680	-
Fees of money & property	5,126	16,868	29,879	56,814
Other revenues	-	-	-	-
Total revenues	<u>93,615</u>	<u>217,026</u>	<u>1,056,559</u>	<u>1,202,408</u>
Expenditures:				
General government				
Financial administration	2,670	8,568	-	40,428
Debt service:				
Principal	95,888	248,888	275,888	640,888
Interest & bank charges	13,127	38,170	840,145	440,729
Total expenditures	<u>111,785</u>	<u>285,726</u>	<u>1,116,033</u>	<u>1,121,945</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(18,170)</u>	<u>(68,700)</u>	<u>(159,474)</u>	<u>(8,537)</u>
Other financing sources (uses):				
Refund of bond cost	-	-	31,245	-
Budget cost allocation	(179)	(354)	-	(199)
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Total other financing sources (uses)	<u>(179)</u>	<u>(354)</u>	<u>31,245</u>	<u>(199)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>(18,349)</u>	<u>(70,054)</u>	<u>-128,229</u>	<u>(9,736)</u>
Fund balance beginning of year	109,849	215,454	231,219	714,247
Fund balance end of year	<u>\$ 91,499</u>	<u>\$ 145,399</u>	<u>\$ 102,990</u>	<u>\$ 704,511</u>

Exhibit 9

P. I. 50% Sales Tax Sinking	5% P. I. Sales Tax Reverts	P. I. 50% Sales Tax Reverts	Emerg. 911 Commenc. System S-01 Sinking	Mayland Drive Waterworks Sinking	Waltz 11.8 Maryland De. Funding Sinking	P. I. 1% Sales Tax Sinking
\$	\$	\$	\$	\$	\$	\$
578,314	-	-	112,734	-	-	-
26,983	82,431	82,299	2,788	794	3,029	1,897,021
-	-	-	-	1,589	4,419	49,438
<u>605,297</u>	<u>82,431</u>	<u>82,299</u>	<u>115,522</u>	<u>2,383</u>	<u>7,448</u>	<u>1,946,541</u>
-	-	-	6,844	-	-	-
595,888	-	-	68,688	6,076	8,870	1,585,888
664,871	-	-	65,862	1,229	2,888	598,888
<u>1,260,759</u>	<u>-</u>	<u>-</u>	<u>134,550</u>	<u>7,305</u>	<u>11,758</u>	<u>1,684,776</u>
(62,478)	82,431	82,299	(14,892)	(1,613)	(1,188)	5,941
-	-	-	-	-	-	-
82,299	-	-	(888)	-	-	-
-	(82,431)	(82,299)	-	-	-	-
<u>82,299</u>	<u>(82,431)</u>	<u>(82,299)</u>	<u>(888)</u>	<u>-</u>	<u>-</u>	<u>-</u>
(112)	-	-	(14,892)	(1,613)	(1,188)	5,941
<u>112,688</u>	<u>1,488,960</u>	<u>1,488,989</u>	<u>26,162</u>	<u>16,596</u>	<u>24,884</u>	<u>162,772</u>
<u>\$ 112,688</u>	<u>\$ 1,488,960</u>	<u>\$ 1,488,989</u>	<u>\$ 26,162</u>	<u>\$ 16,596</u>	<u>\$ 24,884</u>	<u>\$ 162,772</u>

(Continued)

Entity of St. Charles
Water Service Funds
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
For the year ended December 31, 1993

	P. S. 154 Sales Tax Revenues	Fire Protection Funding	Wastewater Dist. No. 1 P. Funding	Wastewater Dist. No. 2 P. Funding	Total
Revenues:					
All (related) taxes	\$ -	\$ 261,267	\$ 266,799	\$ 61,299	\$ 1,159,662
Subsidies	-	-	-	-	4,193,829
Use of money & property	62,921	6,978	36,648	4,288	158,688
Other revenues	-	-	-	-	1,926
Total revenues	<u>62,921</u>	<u>268,245</u>	<u>293,438</u>	<u>65,578</u>	<u>4,797,287</u>
Expenditures:					
General government					
Financial administration	-	1,244	9,337	2,824	76,872
Water service:					
Principal	-	182,000	203,000	73,000	4,028,248
Interest & bond charges	-	171,438	88,953	61,883	2,760,274
Total expenditures	<u>-</u>	<u>354,682</u>	<u>291,983</u>	<u>137,707</u>	<u>6,873,497</u>
Change (deficiency) of revenues over (under) expenditures	<u>62,921</u>	<u>(114,654)</u>	<u>(12,182)</u>	<u>(72,129)</u>	<u>(80,038)</u>
Other financing sources (uses):					
Refund of bond cost	-	-	-	-	31,944
Indirect cost allocation	-	(502)	(911)	(188)	(48,997)
Operating transfers in	-	-	-	-	62,299
Operating transfers out	(62,299)	-	-	-	(27,168)
Total other financing sources (uses)	<u>(62,299)</u>	<u>(502)</u>	<u>(911)</u>	<u>(188)</u>	<u>(17,022)</u>
Change (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>-</u>	<u>(115,656)</u>	<u>(13,093)</u>	<u>(72,317)</u>	<u>(197,060)</u>
Fund balance (beginning of year)	<u>1,369,888</u>	<u>176,264</u>	<u>662,488</u>	<u>76,286</u>	<u>4,148,608</u>
Fund balance end of year	<u>\$ 1,369,888</u>	<u>\$ 59,208</u>	<u>\$ 629,408</u>	<u>\$ 69,286</u>	<u>\$ 4,141,554</u>

County of St. Charles
Debt Service Funds
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
For the year ended December 31, 1997

	Total All Funds		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
All revenue items	\$ 2,076,743	\$ 2,138,603	\$ 61,860
Subsidies	4,754,896	4,793,851	(3,855)
Users of money & property	438,893	438,668	22,225
Other revenues	4,712	5,085	3,373
Total revenues	7,273,244	7,375,607	10,363
Expenditures:			
General government			
Financial administration	76,501	75,971	530
Debt service			
Principal	4,038,348	4,038,348	-
Interest & bank charges	2,746,748	2,748,279	(1,531)
Total expenditures	6,861,597	6,862,598	(1,001)
Excess (deficiency) of revenues over (under) expenditures			
	(58,353)	(26,995)	31,358
Other financing sources (uses):			
Rebate of bond cost	31,045	31,045	-
Interest cost allocation	14,809	14,019	790
Operating transfers in	41,222	42,209	(987)
Operating transfers out	(226,218)	(222,641)	3,577
Total other financing sources (uses)	(149,142)	(135,378)	13,764
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses			
	(276,771)	(170,963)	105,808
Fund balance beginning of year			
	6,545,000	6,545,000	-
Fund balance end of year			
	\$ 6,268,229	\$ 6,374,037	\$ 105,808

(Continued)

City of St. Charles
Debt Service Funds
Comparing Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
For the year ended December 31, 2003

	County Drainage Dist. No. 2 Billing		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Ad valorem taxes	\$ 80,506	\$ 80,479	\$ (27)
State grant	-	-	-
Gifts of money & property	4,500	5,100	600
Other revenues	-	-	-
Total revenues	<u>85,006</u>	<u>85,579</u>	<u>573</u>
Expenditures:			
General government:			
Financial administration	2,670	2,670	-
Debt service:			
Principal	88,000	88,000	-
Interest & bank charges	14,152	14,187	35
Total expenditures	<u>104,822</u>	<u>104,857</u>	<u>35</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(19,816)</u>	<u>(19,278)</u>	<u>538</u>
Other financing sources (uses):			
Rebate of bond cost	-	-	-
Interest rate allocation	(500)	(474)	26
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>(500)</u>	<u>(474)</u>	<u>26</u>
Excess (deficiency) of revenues and other resources over (under) expenditures and other uses	<u>(20,316)</u>	<u>(20,752)</u>	<u>436</u>
Fund balance beginning of year	<u>106,840</u>	<u>106,840</u>	<u>-</u>
Fund balance end of year	<u>\$ 86,524</u>	<u>\$ 86,088</u>	<u>\$ 436</u>

(Continued)

Parish of St. Charles
Debt Service Fund
Continuing Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
For the year ended December 31, 1995

	Comprehensive Statement		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Ad valorem taxes	\$ 211,270	\$ 211,111	\$ 159
Sales taxes	-	-	-
Use of money & property	11,000	11,441	1,441
Other revenues	-	-	-
Total revenues	<u>222,270</u>	<u>222,552</u>	<u>2,282</u>
Expenditures:			
General government			
Financial administration	6,400	6,548	148
Debt service			
Principal	200,000	200,000	-
Interest & bank charges	18,487	18,572	85
Total expenditures	<u>224,887</u>	<u>225,120</u>	<u>233</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(\$2,617)</u>	<u>(\$2,568)</u>	<u>49</u>
Other financing sources (uses):			
Refund of bond use	-	-	-
Refund of asset allocation	(631)	(630)	69
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>(631)</u>	<u>(630)</u>	<u>69</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>(\$3,248)</u>	<u>(\$3,098)</u>	<u>1,501</u>
Fund balance beginning of year	<u>315,434</u>	<u>315,434</u>	<u>-</u>
Fund balance end of year	<u>\$ 312,186</u>	<u>\$ 312,336</u>	<u>\$ 1,501</u>

(Continued)

Public of the Charles
State Service Funds
Comparing Schedule of Revenues, Expenditures,
and Changes in Fund Balances - Budget and Actual
For the year ended December 31, 1999

	1999 P. I. Sales Tax Sinking		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Ad valorem taxes	\$ -	\$ -	\$ -
Sales taxes	1,546,000	1,026,880	(519)
Use of money & property	27,900	29,870	1,971
Other revenues	-	?	?
Total revenues	<u>1,573,900</u>	<u>1,056,750</u>	<u>1,971</u>
Expenditures:			
General government:			
Financial administration	-	-	-
State services:			
Principal	515,000	515,000	-
Interest & bank charges	810,443	810,443	100
Total expenditures	<u>1,325,443</u>	<u>1,325,443</u>	<u>100</u>
Excess (deficiency) of revenues over funded expenditures	<u>(11,881)</u>	<u>(28,693)</u>	<u>1,671</u>
Other financing sources (uses):			
Refund of bond cost	31,946	31,946	11
Interest cost allocation	-	-	-
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>31,946</u>	<u>31,946</u>	<u>11</u>
Excess (deficiency) of revenues and other sources over funded expenditures and other uses	<u>465</u>	<u>2,483</u>	<u>2,018</u>
Fund balance beginning of year	<u>311,210</u>	<u>299,210</u>	<u>-</u>
Fund balance end of year	<u>\$ 311,675</u>	<u>\$ 301,693</u>	<u>\$ 2,018</u>

(Continued)

Public of St. Charles
Debt Service Funds
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
For the year ended December 31, 1995

	Revenue (D. - Banking)		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Ad valorem taxes	\$ 1,064,109	\$ 1,165,594	\$ 1,015
Sales taxes	-	-	-
Use of money & property	50,000	54,434	4,434
Other sources	-	-	-
Total revenues	<u>1,114,109</u>	<u>1,219,998</u>	<u>1,049</u>
Expenditures:			
General government:			
Financial administration	41,583	41,430	153
Debt service:			
Principal	643,000	643,000	-
Interest & bank charges	487,767	487,130	637
Total expenditures	<u>1,176,350</u>	<u>1,171,560</u>	<u>4,790</u>
Excess (deficiency) of revenues over (under) expenditures	<u>57,759</u>	<u>48,438</u>	<u>9,321</u>
Other financing sources (uses):			
Hybrid of bond use	-	-	-
Incentive pay allocation	(1,400)	(1,700)	1,300
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>(1,400)</u>	<u>(1,700)</u>	<u>1,300</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>56,359</u>	<u>46,738</u>	<u>9,621</u>
Fund balance beginning of year	<u>768,287</u>	<u>768,287</u>	<u>-</u>
Fund balance end of year	<u>\$ 824,646</u>	<u>\$ 814,976</u>	<u>\$ 9,670</u>

(Continued)

City of St. Charles
Debt Service Funds
Comparing Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
For the year ended December 31, 1999

	F. 1 10% Sales Tax Sinking		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Ad valorem taxes	\$ -	\$ -	\$ -
Sales taxes	911,158	930,114	(1,956)
Taxes of money & property	11,888	30,903	19,015
Other revenues	-	-	-
Total revenues	<u>923,046</u>	<u>961,017</u>	<u>37,971</u>
Expenditures			
General government:			
Financial administration	-	-	-
Debt service:			
Principal	890,000	890,000	-
Interest & bank charges	464,821	464,821	(0)
Total expenditures	<u>1,354,821</u>	<u>1,354,821</u>	<u>(0)</u>
Excess (deficiency) of revenues over current expenditures	<u>568,225</u>	<u>606,196</u>	<u>37,971</u>
Other financing sources (uses):			
Refund of bond cost	-	-	-
Bond cost allocation	-	-	-
Operating transfers in	41,201	41,209	8
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>41,201</u>	<u>41,209</u>	<u>8</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>(2,000)</u>	<u>(315)</u>	<u>1,685</u>
Fund balance/beginning of year	<u>118,000</u>	<u>118,000</u>	<u>-</u>
Fund balance-end of year	<u>\$ 115,999</u>	<u>\$ 117,685</u>	<u>\$ 1,686</u>

(Continued)

Parish of St. Charles
Edu. Service Funds
Continuing Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
For the year ended December 31, 1990

	1990 P. L. (edu. Ser. Funds)		
	Budget	Actual	Variance (Favorable (Unfavorable))
Revenues:			
All sources total	\$ -	\$ -	\$ -
Sales taxes	-	-	-
Use of money & property	81,414	81,414	(1,240)
Other revenues	-	-	-
Total revenues	<u>81,414</u>	<u>81,414</u>	<u>(1,240)</u>
Expenditures:			
General government:			
Financial administration	-	-	-
Edu. services:			
Principal	-	-	-
Interest & bond charges	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>81,414</u>	<u>81,414</u>	<u>(1,240)</u>
Other financing sources (uses):			
Refund of bond cost	-	-	-
Interest-cost allocation	-	-	-
Operating transfers in	-	-	-
Operating transfers out	(82,674)	(82,674)	1,244
Total other financing sources (uses)	<u>(82,674)</u>	<u>(82,674)</u>	<u>1,244</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance beginning of year	<u>1,408,968</u>	<u>1,408,968</u>	<u>-</u>
Fund balance end of year	<u>\$ 1,408,968</u>	<u>\$ 1,408,968</u>	<u>\$ -</u>

(Continued)

Parish of St. Charles
State Service Funds
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
For the year ended December 31, 1996

	F. Y. 1996-1997 (in Dollars)		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
All rights fees	\$ -	\$ -	\$ -
Rent fees	-	-	-
Use of money in property	61,211	61,299	1,077
Other revenues	-	-	-
Total revenues	<u>61,211</u>	<u>62,299</u>	<u>1,077</u>
Expenditures:			
General government:			
Financial administration	-	-	-
State services:			
Principal	-	-	-
Interest & bank charges	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Change (deficiency) of revenues over (under) expenditures	<u>61,211</u>	<u>62,299</u>	<u>1,077</u>
Other financing sources (uses):			
Rebate of bond cost	-	-	-
Interest and allocation	-	-	-
Operating transfers in	-	-	-
Operating transfers out	(61,211)	(62,299)	(1,077)
Total other financing sources (uses)	<u>(61,211)</u>	<u>(62,299)</u>	<u>(1,077)</u>
Change (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance beginning of year	<u>1,064,799</u>	<u>1,064,799</u>	<u>-</u>
Fund balance end of year	<u>\$ 1,064,799</u>	<u>\$ 1,064,799</u>	<u>\$ -</u>

(Continued)

Parish of St. Charles
 DWB Service Funds
 Continuing Schedule of Revenues, Expenditures
 and Changes in Fund Balances - Budget and Actual
 For the year ended December 31, 1995

	Emergency, Wildfire, Community Services, Civil, Parking		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Ad valorem taxes	\$ 111,400	\$ 113,734	\$ 2,334
State fees	-	-	-
Use of money & property	2,590	2,700	110
Other revenues	-	-	-
Total revenues	<u>114,000</u>	<u>117,434</u>	<u>3,434</u>
Expenditures:			
General government			
Financial administration	4,000	4,044	44
Field service			
Principal	60,000	60,000	-
Interest & bond charges	65,000	65,000	00
Total expenditures	<u>129,000</u>	<u>129,044</u>	<u>44</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(14,000)</u>	<u>(11,610)</u>	<u>2,390</u>
Other financing sources (uses):			
Refund of bond cost	-	-	-
Indirect cost allocation	(400)	(400)	100
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>(400)</u>	<u>(400)</u>	<u>100</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>(14,400)</u>	<u>(12,010)</u>	<u>2,390</u>
Fund balance beginning of year	<u>36,340</u>	<u>36,340</u>	<u>-</u>
Fund balance end of year	<u>\$ 21,940</u>	<u>\$ 24,330</u>	<u>\$ 2,390</u>

(Continued)

Parish of St. Charles
Debt Service Funds
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
For the year ended December 31, 1999

	Maryland Drive Waterworks Sinking		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Ad valorem taxes	\$ -	\$ -	\$ -
Sales taxes	-	-	-
Use of money & property	640	704	154
Other revenues	1,061	1,500	439
Total revenues	<u>1,701</u>	<u>2,204</u>	<u>503</u>
Expenditures:			
General government			
Financial administration	-	-	-
Debt service:			
Principal	4,195	4,195	-
Interest & bond charges	1,388	1,078	310
Total expenditures	<u>5,583</u>	<u>5,273</u>	<u>310</u>
Excess(deficiency) of revenues over (under) expenditures	<u>(3,882)</u>	<u>(3,069)</u>	<u>813</u>
Other financing sources (uses):			
Refund of total cost	-	-	-
Indirect cost allocation	-	-	-
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>(3,882)</u>	<u>(3,069)</u>	<u>813</u>
Fund balance beginning of year	<u>16,384</u>	<u>16,384</u>	<u>-</u>
Fund balance end of year	<u>\$ 12,502</u>	<u>\$ 13,315</u>	<u>\$ 813</u>

(Continued)

Parish of St. Charles
Debt Service Funds
Containing Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
For the year ended December 31, 1995

	Waldorf & Maryland Co. Paring Billing		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Ad valorem taxes	\$ -	\$ -	\$ -
Sales taxes	-	-	-
Fees of money & property	2,434	1,000	600
Other revenue	3,669	4,810	761
Total revenues	<u>6,103</u>	<u>5,810</u>	<u>1,301</u>
Expenditures			
General government:			
Financial administration	-	-	-
Police services:			
Principal	8,852	8,800	-
Interest & bank charges	2,134	2,086	48
Total expenditures	<u>10,986</u>	<u>10,886</u>	<u>48</u>
Excess (deficiency) of revenues over (under) expenditures	<u>14,913</u>	<u>(5,076)</u>	<u>1,405</u>
Other financing sources (uses):			
Refund of bond cost	-	-	-
Budgetary cost allocation	-	-	-
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>(4,923)</u>	<u>(5,076)</u>	<u>1,413</u>
Fund balance beginning of year	<u>34,084</u>	<u>34,084</u>	<u>-</u>
Fund balance end of year	<u>\$ 49,061</u>	<u>\$ 50,576</u>	<u>\$ 1,413</u>

(Continued)

Parish of St. Charles
State Service Funds
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
For the year ended December 31, 1999

	F. I. F. To Date To 1999		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Ad valorem taxes	\$ -	\$ -	\$ -
Severance	1,891,333	1,891,333	-
Use of money & property	41,368	49,400	8,032
Other revenue	-	-	-
Total revenues	<u>1,932,701</u>	<u>1,940,733</u>	<u>8,032</u>
Expenditures:			
General government			
Financial administration	-	-	-
IRM services			
Principal	1,391,000	1,391,000	-
Interest & bank charges	208,233	208,000	233
Total expenditures	<u>1,599,233</u>	<u>1,599,000</u>	<u>233</u>
Excess (deficiency) of revenues over (under) expenditures	<u>333,468</u>	<u>341,733</u>	<u>8,265</u>
Other financing sources (uses):			
Refund of bond issue	-	-	-
Indirect cost allocation	-	-	-
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>333,468</u>	<u>341,733</u>	<u>8,265</u>
Fund balance beginning of year	<u>162,772</u>	<u>162,772</u>	<u>-</u>
Fund balance end of year	<u>\$ 496,936</u>	<u>\$ 496,733</u>	<u>\$ 2,000</u>

(Continued)

Parish of St. Charles
 Debt Service Funds
 Combining Schedule of Revenues, Expenditures
 and Changes in Fund Balances - Budget and Actual
 For the year ended December 31, 1998

	P.L. 1% Sales Tax Revenue		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Ad valorem taxes	\$ -	\$ -	\$ -
Notes taxes	-	-	-
Uses of money & property	78,178	82,894	4,716
Other revenue	-	-	-
Total revenues	<u>78,178</u>	<u>82,894</u>	<u>4,716</u>
Expenditures:			
General government			
Financial administration	-	-	-
Debt service			
Principal	-	-	-
Interest & bank charges	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>78,178</u>	<u>82,894</u>	<u>4,716</u>
Other financing sources (uses)			
Refund of bond cost	-	-	-
Interest and allocations	-	-	-
Operating transfers in	-	-	-
Operating transfers out	(74,178)	(82,894)	(8,716)
Total other financing sources (uses)	<u>(74,178)</u>	<u>(82,894)</u>	<u>(8,716)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance beginning of year	<u>1,089,000</u>	<u>1,089,000</u>	<u>-</u>
Fund balance end of year	<u>\$ 1,089,000</u>	<u>\$ 1,089,000</u>	<u>\$ -</u>

(Continued)

City of St. Charles
Debt Service Funds
Comparing Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
For the year ended December 31, 1995

	Fiscal Year-to-Date Ending		Various Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
All other revenues	\$ 263,889	\$ 263,207	\$ 682
Sales taxes	-	-	-
Lease of money & property	4,444	4,974	444
Other revenues	-	-	-
Total revenues	<u>268,333</u>	<u>273,181</u>	<u>4,848</u>
Expenditures:			
General government			
Financial administration	7,288	7,202	86
Debt service			
Principal	150,000	150,000	-
Interest & bank charges	177,607	177,608	1
Total expenditures	<u>234,895</u>	<u>234,810</u>	<u>85</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(24,876)</u>	<u>(24,893)</u>	<u>17</u>
Other financing sources (uses):			
Refunded bond use	-	-	-
Bond use allocation	(600)	(502)	98
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>(600)</u>	<u>(502)</u>	<u>98</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>(25,476)</u>	<u>(25,393)</u>	<u>83</u>
Fund balance/ beginning of year	<u>178,268</u>	<u>178,268</u>	<u>-</u>
Fund balance/ end of year	<u>\$ 152,792</u>	<u>\$ 152,875</u>	<u>\$ 883</u>

(Continued)

Fund of the Charities
 Debt Service Fund
 Combining Schedule of Revenues, Expenditures
 and Changes in Fund Balances - Budget and Actual
 For the year ended December 31, 1995

	Waterworks Dist. No. 1 P. I. Billing		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Ad valorem taxes	\$ 360,362	\$ 360,360	\$ 20
Rates fees	-	-	-
Uses of money & property	28,440	30,660	2,220
Other revenue	-	-	-
Total revenues	<u>388,802</u>	<u>391,020</u>	<u>2,218</u>
Expenditures:			
General government			
Financial administration	9,405	9,387	18
Debt service			
Principal	360,000	360,000	-
Interest & bank charges	189,826	198,795	8,969
Total expenditures	<u>559,231</u>	<u>568,182</u>	<u>8,951</u>
Excess (deficiency) of revenues over funded expenditures	<u>(170,429)</u>	<u>(177,162)</u>	<u>6,733</u>
Other financing sources (used):			
Refund of bond cost	-	-	-
Indefinite fund allocation	(320)	(911)	(591)
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (used)	<u>(320)</u>	<u>(911)</u>	<u>(591)</u>
Excess (deficiency) of revenues and other sources over funded expenditures and other uses	<u>(170,749)</u>	<u>(178,073)</u>	<u>7,324</u>
Fund balance beginning of year	<u>462,480</u>	<u>462,480</u>	<u>-</u>
Fund balance end of year	<u>\$ 291,731</u>	<u>\$ 284,407</u>	<u>\$ 7,324</u>

(Continued)

Parish of St. Charles
 Debt Service Funds
 Combining Schedule of Revenues, Expenditures
 and Changes in Fund Balances - Budget and Actual
 For the year ended December 31, 1999

	Waterworks (Dist. No. 2 P. I. Billing)		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Ad valorem taxes	\$ 41,044	\$ 41,300	\$ 254
Rates taxes	-	-	-
Uses of money - A property	3,800	4,344	544
Other revenues	-	-	-
Total revenues	<u>44,844</u>	<u>45,644</u>	<u>800</u>
Expenditures:			
General government			
Financial administration	2,849	2,821	18
Debt service			
Principal	74,000	74,000	-
Interest & bank charges	17,528	15,382	2,146
Total expenditures	<u>94,377</u>	<u>92,203</u>	<u>2,174</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(49,533)</u>	<u>(46,559)</u>	<u>2,974</u>
Other financing sources (uses):			
Refund of bond cost	-	-	-
Interest cost allocation	(488)	(488)	18
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>(488)</u>	<u>(488)</u>	<u>18</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>(50,021)</u>	<u>(47,047)</u>	<u>2,974</u>
Fund balance beginning of year	<u>76,206</u>	<u>76,206</u>	<u>-</u>
Fund balance end of year	<u>\$ 26,185</u>	<u>\$ 29,159</u>	<u>\$ 3,974</u>

CAPITAL PROJECTS FUNDS

EMERGENCY 911 COMMUNICATIONS FACILITY CONSTRUCTION FUND

The Emergency 911 Communications Facility Construction Fund accounts for the cost of acquiring, constructing and improving public buildings, acquiring sites and furnishings, therefore including a new central communications facility. Financing is provided primarily by proceeds from the sale of general obligation of revenue tax bonds and interest earnings.

PUBLIC IMPROVEMENT SALES TAX CONSTRUCTION FUND

The Public Improvement Sales Tax Construction Fund accounts for the construction cost of parish drainage and sewerage facilities. Financing is provided primarily by proceeds from the sale of sales tax revenue bonds, sales tax revenues, interest earnings and sewer connection charges.

ROAD AND DRAINAGE CONSTRUCTION FUND

The Road and Drainage Construction Fund accounts for the construction cost of parish road and drainage facilities. Financing is provided primarily by proceeds from the sale of one percent sales tax bonds, one percent sales tax revenues and interest earnings.

RECREATIONAL FACILITIES CONSTRUCTION FUND

The Recreational Facilities Construction Fund accounts for the construction cost of acquiring, land and improving and developing parish recreational facilities. Financing is provided by recreation fees as set forth in the parish subdivision regulation ordinance.

FRONT FOOT ASSESSMENT MAINTENANCE FUND

The Front Foot Assessment Maintenance Fund accounts for the maintenance and repair of public improvements funded through various front foot assessment programs in the parish.

Fund of No. 1245
Capital Project Funds
Combining Balance Sheet
December 31, 1993

	Fund, 911			
	Community Facility	Public Imp- ment Tax	Road and Drainage	Recreational Facilities
Assets				
Cash	\$ -	\$ 7,442	\$ 89,733	\$ 1,779
Investment	-	857,409	18,638	158,489
Reserve(s), set of allowances for estimated uncollectibles	-	3,000	3,000	-
Deposits and other assets	-	585	-	-
Total assets	<u>\$ -</u>	<u>\$ 948,441</u>	<u>\$ 111,371</u>	<u>\$ 159,268</u>
Liabilities and fund equity				
Liabilities:				
Accounts payable	\$ -	\$ 14,000	\$ 817	\$ 31
Contracts payable	-	33,271	85,768	-
Due to other funds	-	91,558	2,306	-
Total liabilities	<u>-</u>	<u>\$ 138,829</u>	<u>\$ 88,891</u>	<u>\$ 31</u>
Fund equity:				
Reserved for capital improvements	-	44,624	-	-
Unreserved - unexpended	-	661,708	11,479	159,237
Total fund equity	<u>-</u>	<u>\$ 706,332</u>	<u>\$ 11,479</u>	<u>\$ 159,237</u>
Total liabilities and fund equity	<u>\$ -</u>	<u>\$ 845,161</u>	<u>\$ 100,370</u>	<u>\$ 159,268</u>

Exhibit 11

First Floor Accessories Maintenance		Total	
\$	2,000	\$	10,000
	170,200		1,600,770
	1,400		7,620
	-		500
<u>\$</u>	<u>173,600</u>	<u>\$</u>	<u>1,609,790</u>
\$	10	\$	10,000
	-		111,680
	240		51,510
<u>\$</u>	<u>240</u>	<u>\$</u>	<u>173,210</u>
	-		44,620
	173,610		1,433,170
<u>\$</u>	<u>173,610</u>	<u>\$</u>	<u>1,400,790</u>
<u>\$</u>	<u>171,940</u>	<u>\$</u>	<u>1,600,740</u>

Parish of St. Charles
Capital Project Funds
Comparative Statement of Revenues, Expenditures and
Changes in Fund Balances
For the year ended December 31, 1992

	Energy, Mill Commons Facility	Public Imps. Sales Tax	Road and Drainage	Recreational Facilities
Revenues				
Fees, charges & commissions	\$ -	\$ 30,644	\$ -	\$ 28,139
Use of money & property	(1,852)	30,739	21,410	8,141
Total revenues	<u>2,879</u>	<u>61,383</u>	<u>21,410</u>	<u>36,280</u>
Expenditures				
Public safety	1,311	-	-	-
Public works	-	388,171	821,566	-
Culture & recreation	-	-	-	17,889
Total expenditures	<u>1,311</u>	<u>388,171</u>	<u>821,566</u>	<u>17,889</u>
Excess (deficiency) of revenues over funds' expenditures	<u>(832)</u>	<u>(326,788)</u>	<u>(800,156)</u>	<u>18,391</u>
Other financing sources (uses)				
Reimbursements	-	108	-	-
Indirect costs allocation	-	-	-	-
Operating transfers in	-	58,888	158,888	-
Total other financing sources (uses)	<u>-</u>	<u>159,096</u>	<u>158,888</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over funds' expenditures and other uses	<u>(832)</u>	<u>(167,692)</u>	<u>(641,268)</u>	<u>18,391</u>
Fund balance beginning of year	<u>494</u>	<u>376,189</u>	<u>663,708</u>	<u>122,165</u>
Fund balance end of year	<u>\$ -</u>	<u>\$ 208,497</u>	<u>\$ 22,440</u>	<u>\$ 140,556</u>

Table 10

Fixed Cost Assignment: Maintenance)	Total)
\$ -	\$ 86,793
<u>20,111</u>	<u>106,904</u>
<u>20,111</u>	<u>287,274</u>
-	3,333
11	1,128,134
-	17,883
<u>11</u>	<u>1,146,000</u>
<u>30,024</u>	<u>(248,683)</u>
-	178
(266)	(266)
-	198,888
<u>(266)</u>	<u>198,888</u>
38,318	(748,711)
<u>140,337</u>	<u>2,111,806</u>
<u>\$ 175,655</u>	<u>\$ 1,466,795</u>

Parish of St. Charles
 Capital Project Funds
 Combining Schedule of Revenues, Expenditures,
 and Changes in Fund Balances - Budget and Actual
 For the year ended December 31, 1995

Exhibit 13

	Total All Funds		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Fees, charges and contributions	\$ 79,208	\$ 88,793	\$ 9,585
Use of money and property	136,114	139,886	3,772
Total revenues	<u>215,322</u>	<u>228,679</u>	<u>13,357</u>
Expenditures:			
Capital outlay	1,079,823	1,109,288	(29,465)
Total expenditures	<u>1,079,823</u>	<u>1,109,288</u>	<u>(29,465)</u>
Excess (deficiency) of revenues over fund(s) expenditures	<u>(864,501)</u>	<u>(880,609)</u>	<u>(16,108)</u>
Other financing sources (uses):			
Reimbursment	184	156	-
Interest cost allocation	(800)	(284)	516
Operating transfers in	500,000	500,000	-
Total other financing sources (uses)	<u>199,384</u>	<u>199,872</u>	<u>488</u>
Excess (deficiency) of revenues and other financing sources (uses) expenditures and other uses	<u>(665,117)</u>	<u>(680,737)</u>	<u>(15,620)</u>
Fund balance beginning of year	2,215,088	2,215,088	-
Fund equity end of year	<u>\$ 1,549,971</u>	<u>\$ 1,534,351</u>	<u>\$ (15,620)</u>

(continued)

Parish of St. Charles
 Capital Project Funds
 Combining Schedule of Revenues, Expenditures
 and Changes in Fund Balances – Budget and Actual
 For the year ended December 31, 1997

Exhibit 10
 (Continued)

	Emergency Communications Facility Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Fees, charges and contributions	\$ -	\$ -	\$ -
Use of money and property	2,899	2,899	-
Total revenues	<u>2,899</u>	<u>2,899</u>	<u>-</u>
Expenditures:			
Capital outlay	3,325	3,325	-
Total expenditures	<u>3,325</u>	<u>3,325</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(444)</u>	<u>(444)</u>	<u>-</u>
Other financing sources/(uses):			
Reimbursements	-	-	-
Indirect cost allocation	-	-	-
Operating transfers in	-	-	-
Total other financing sources/(uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other resources over (under) expenditures and other uses	<u>(444)</u>	<u>(444)</u>	<u>-</u>
Fund balance beginning of year	<u>444</u>	<u>444</u>	<u>-</u>
Fund equity end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

Parish of St. Charles
 Capital Project Funds
 Combining Schedule of Revenues, Expenditures
 and Changes in Fund Balances - Budget and Actual
 For the year ended December 31, 2002

Exhibit 11
 (Continued)

	Public Imp. - Sales Tax Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fees, charges and commissions	\$ 24,400	\$ 20,650	\$ 3,750
Use of money and property	42,611	60,708	1,894
Total revenues	67,011	81,358	14,347
Expenditures			
Capital outlay	287,236	300,317	(13,081)
Total expenditures	287,236	300,317	(13,081)
Excess (deficiency) of revenues			
over (under) expenditures	(220,225)	(118,959)	9,266
Other financing sources (uses):			
Reimbursements	156	156	-
Debtful card utilization	-	-	-
Operating transfers in	50,000	50,000	-
Total other financing	50,156	50,156	-
Excess (deficiency) of revenues			
and other financing over (under)	(170,069)	(68,803)	9,463
Fund balance beginning of year			
	\$ 0	\$ 0	-
Fund equity end of year	\$ (68,803)	\$ (59,340)	\$ 9,463

(Continued)

Parish of St. Charles
Capital Project Funds
Continuing Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
For the year ended December 31, 1993

Exhibit D
(Continued)

	Road and Drainage Fund		Variance (Favorable Disadvantage)
	Budget	Actual	
Revenues:			
Fees, charges and commissions	\$ -	\$ -	\$ -
Loss of money and property	11,000	27,680	1,491
Total revenues	<u>11,000</u>	<u>27,680</u>	<u>1,491</u>
Expenditures:			
Capital outlay	745,000	807,766	(68,766)
Total expenditures	<u>745,000</u>	<u>807,766</u>	<u>(68,766)</u>
Excess (deficiency) of revenues over (under) expenditures:	<u>(734,000)</u>	<u>(800,076)</u>	<u>(66,276)</u>
Other financing sources (uses):			
Reimbursements	-	-	-
Refunds (net allocation)	-	-	-
Operating transfers in	150,000	150,000	-
Total other financing sources (uses)	<u>150,000</u>	<u>150,000</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses:	<u>(584,000)</u>	<u>(650,076)</u>	<u>(66,276)</u>
Fund balance beginning of year	603,780	660,750	-
Fund equity end of year	<u>\$ 19,780</u>	<u>\$ 11,674</u>	<u>\$ (68,276)</u>

(Continued)

Funds of St. Charles
Capital Project Funds
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
For the year ended December 31, 1995

Exhibit 10
(Continued)

	Recreational Facilities Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fees, charges and commissions	\$ 80,138	\$ 58,028	\$ -
Less of money and property	6,600	8,341	1,541
Total revenues	\$ 73,538	\$ 49,687	\$ 2,400
Expenditures:			
Capital outlay	19,750	17,880	1,541
Total expenditures	\$ 19,750	\$ 17,880	\$ 1,541
Funds (deficiency) of revenues over (under) expenditures	\$ 53,788	\$ 31,807	\$ 2,400
Other financing sources (uses):			
Bonds/notes	-	-	-
Interest cost allocation	-	-	-
Operating transfers in	-	-	-
Total other financing sources (uses)	-	-	-
Funds (deficiency) of revenues and other sources over (under) expenditures and other uses	\$ 53,788	\$ 31,807	\$ 2,400
Fund balance beginning of year	170,760	128,760	-
Fund equity end of year	\$ 224,578	\$ 160,567	\$ 2,400

(Continued)

Parish of St. Charles
 Capital Project Fund
 Combining Schedule of Revenues, Expenditures
 and Changes in Fund Balances - Budget and Actual
 For the year ended December 31, 1999

Exhibit II
 (Continued)

	Fund (Fund Accounting Maintenance)		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fees, charges and contributions	\$ -	\$ -	\$ -
Use of money and property	16,000	16,000	-
Total revenues	16,000	16,000	-
Expenditures:			
Capital outlay	100	50	49
Total expenditures	100	50	49
Excess (deficiency) of revenues over (under) expenditures	15,900	15,950	4,050
Other financing sources (uses):			
Reimbursements	-	-	-
Indirect cost allocation	(500)	(500)	-
Operating transfers in	-	-	-
Total other financing sources (uses)	(500)	(500)	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	15,400	15,450	4,950
Fund balance beginning of year	\$4,371	\$4,319	-
Fund equity end of year	\$ 18,771	\$ 18,869	\$ 4,900



ENTERPRISE FUNDS

ST. CHARLES PARISH WASTEWATER FUND

On January 7, 1981, in accordance with the provisions of the St. Charles Parish Home Rule Charter, the Parish of St. Charles established the St. Charles Parish Wastewater Fund. The system provides wastewater services to the residents of the parish. All activities necessary to provide such service are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service. The major source of funding is fees charged for services. The billing and collections are done by the Consolidated Waterworks and Wastewater District No. 1.

On June 25, 1987, in accordance with the provisions of Sub part A, Part 1 of Chapter 9, Title 33 of the Louisiana Revised Statutes, the St. Charles Parish Police Jury created Sewerage District No. 1 (abbreviated as Nove, Louisiana). On November 28, 1988 the Parish of St. Charles adopted Ordinance No. 88-11-13 amending an intergovernmental agreement between the Parish and Sewerage District No. 1 to provide for the transfer to the Parish all moneys in any fund and/or account and any accounts receivable held in connection with the District wastewater system for use by the Parish in connection with the administration, operation and maintenance of the Parish system, which encompasses the District wastewater system. Said transfer took place on January 1, 1989.

On June 18, 1989, in accordance with the provisions of Sub part A, Part 1 of Chapter 9, Title 33 of the Louisiana Revised Statutes, the St. Charles Parish Police Jury created Sewerage District No. 3 (abbreviated as Laing, Louisiana). On December 28, 1989 the Parish of St. Charles adopted Ordinance No.89-11-14 amending an intergovernmental agreement between the Parish and Sewerage District No. 3 to provide for the transfer to the Parish all moneys in any fund and/or account and any accounts receivable held in connection with the District wastewater system for use by the Parish in connection with the administration, operation and maintenance of the Parish system, which includes the District wastewater system. Said transfer took place on January 1, 1989.

CONSOLIDATED WATERWORKS DISTRICT NO. 1

On March 4, 1991, in accordance with the provisions of Chapters 20 and 25A of Title 33 of the Louisiana Revised Statutes of 1998, as amended, the Consolidated Waterworks and Wastewater District No. 1 was created by Ordinance No. 91-3-2. The District consolidated Waterworks Districts Nos. 1 and 2 and their waterworks systems and provides for the inclusion of the sewerage utility within the District so that the District may operate, maintain and administer said systems as a combined waterworks system and sewerage system within its boundaries. All activities necessary to provide such service are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, billing and collections. The major source of funding is fees charged for services.

County of St. Charles
 Enterprise Funds
 Combining Balance Sheet
 December 31, 1995

	Wastewater Fund	Consolidated Wastewater District	Totals
Assets			
Current assets:			
Cash	\$ 53,788	\$ 402,289	\$ 456,077
Investments	2,193,188	1,354,673	3,547,861
Receivables, net of allowance for estimated uncollectibles:			
Accounts	1,887	994,587	996,474
Other	277,263	47,899	325,162
Due from other funds	288,258	57,669	345,927
Due from other governments	-	1,115	1,115
Inventory	-	89,258	89,258
Prepaid tax	8,008	16,954	24,962
Utility deposits	485	-	485
Restricted assets:			
Cash	7,064	14,869	21,933
Investments	411,834	1,546,776	1,958,610
Due from other governments	380,687	-	380,687
Other receivables	794	640	1,434
Deferred bond issuance costs	-	288,416	288,416
Property, plant and equipment (Net of accumulated depreciation)			
Land	324,204	188,911	513,115
Plant and equipment	43,180,021	21,044,764	64,224,785
Construction in progress	114,121	944,239	1,058,360
Total assets	\$ 47,954,131	\$ 27,888,718	\$ 75,842,849

(Continued)

Exhibit 14
(Continued)

Public of the Chesapeake
Interstate Funds
Combining Balance Sheet
December 31, 1993

	Waterside Fund	Consolidated Waterside Company	Total
Liabilities and fund equity			
Current liabilities:			
Accounts payable	\$ 38,267	\$ 8,869	\$ 47,136
Contract payable	9,391	77,887	87,278
Other payables and amounts due to other funds	34,897	83,646	118,543
	<u>82,555</u>	<u>170,362</u>	<u>252,917</u>
Payable from restricted assets:			
Deposits	-	281,994	281,994
Contract obligations on long-term debt	-	78,000	78,000
Accounts payable	71	-	71
Contract payable	268,781	-	268,781
Long-term liabilities:			
Revenue bonds payable	-	18,668,000	18,668,000
FDIC revolving loan	6,388,000	-	6,388,000
Total liabilities	<u>\$ 7,764,834</u>	<u>\$ 19,128,798</u>	<u>\$ 26,893,632</u>
Equity:			
Contributed capital	<u>28,883,675</u>	<u>9,618,261</u>	<u>38,501,936</u>
Retained earnings:			
Reserve for bond retirement	216,289	1,841,821	2,058,110
Other reserves	186,132	827,578	1,013,710
(Increase)	<u>3,271,258</u>	<u>4,173,514</u>	<u>7,444,772</u>
Total retained earnings	<u>3,873,679</u>	<u>6,843,114</u>	<u>10,716,793</u>
Debt equity	<u>48,578,388</u>	<u>12,503,180</u>	<u>61,081,568</u>
Total liabilities and equity	<u>\$ 45,984,132</u>	<u>\$ 22,885,718</u>	<u>\$ 68,869,850</u>

Parish of St. Charles
Unified Fund
Combining Statement of Revenues, Expenses
and Changes in Related Earnings
for the year ended December 31, 1993

	Wastewater Fund	Contributed Wastewater Utility	Totals
Operating revenues			
Charges for services	\$ 3,394,249	\$ 4,994,921	\$ 8,389,170
Connection and service fees	151,522	103,810	255,332
Revenue development revenues	84,881	-	84,881
Expenditure charges	-	216,094	216,094
Miscellaneous	4,299	28,617	32,916
Total operating revenues	<u>3,634,951</u>	<u>5,363,442</u>	<u>8,998,393</u>
Operating expenses			
Personnel services	2,894,996	2,894,468	5,789,464
Operating services	788,213	932,999	1,721,212
Materials and supplies	389,576	543,866	933,442
Other services and charges	88,376	153,576	241,952
Indirect cost allocations	-	233,820	233,820
Depreciation	1,441,722	865,822	2,307,544
Intergovernmental	88,349	-	88,349
Total operating expenses	<u>5,692,232</u>	<u>4,526,441</u>	<u>10,218,673</u>
Operating income	<u>(257,281)</u>	<u>836,999</u>	<u>579,718</u>
Non-operating revenues (expenses)			
Income on investments	152,254	222,626	374,880
All other non-operating revenues	-	2,869	2,869
Federal grants	-	-	-
Amortization - insurance costs	-	(28,408)	(28,408)
Grant income and paying agent fees	-	(756,896)	(756,896)
Total non-operating revenues (expenses)	<u>152,254</u>	<u>(562,409)</u>	<u>(410,155)</u>
Net income (loss)	<u>(105,027)</u>	<u>274,590</u>	<u>169,563</u>
Depreciation allocated to contributed capital	<u>1,189,627</u>	<u>574,814</u>	<u>1,764,441</u>
Income transferred to related earnings	<u>1,874,438</u>	<u>854,148</u>	<u>2,728,586</u>
Related earnings - beginning of year, as revised	<u>1,799,229</u>	<u>5,483,767</u>	<u>7,282,996</u>
Related earnings - end of year	<u>\$ 3,873,669</u>	<u>\$ 6,841,912</u>	<u>\$ 10,715,581</u>

Fidelity of St. Charles
Equity Funds
 Combining Schedule of Cash Flows
 for the year ended December 31, 1995

	Washington	Consolidated	
	Fund	Widerworld	
Cash flows from operating activities			
Operating income (loss)	\$ (347,461)	\$ 641,683	\$ 394,222
Adjustments to reconcile operating income to net cash:			
Depreciation	1,441,712	863,833	2,305,545
Loss on write-off of assets	-	133,215	133,215
Decreases/Increases in operating assets:			
Accounts receivable	(1,799)	(98,844)	(100,643)
Other receivables	(2,898)	(23,699)	(26,597)
Due from other funds & governments	666,627	455,427	1,122,054
Prepaid fees	6,875	21,288	28,163
Inventory	-	(12,860)	(12,860)
Increase/Decrease in operating liabilities:			
Accounts payable	(59,292)	(35,629)	(94,921)
Other payables and accruals	1,505	(2,880)	(13,375)
Due to other funds & governments	13,803	120,234	134,037
Customer deposits	-	28,798	28,798
Net cash provided (used) by operating activities	<u>1,675,752</u>	<u>2,150,968</u>	<u>3,605,675</u>
Cash flows from non-capital financing activities			
Proceeds from federal govt.	-	-	-
Net cash provided (used) by non-capital financing activities	<u>-</u>	<u>3,805</u>	<u>3,805</u>
Cash flows from capitalized related financing activities			
Proceeds from CDIP financing from five-year bonds principal payments	2,426,364	-	2,426,364
Interest paid on bonds	-	893,000	893,000
Interest paid on bonds	-	(311,250)	(311,250)
Paying agent fees	-	(9,427)	(9,427)
Acquisition and contribution of assets	<u>(1,841,286)</u>	<u>11,912,545</u>	<u>10,071,259</u>
Net cash provided (used) for capital and related financing activities	<u>685,078</u>	<u>11,099,874</u>	<u>11,784,952</u>
Cash flows from investing activities			
Proceeds from maturity of investments	-	1,517,881	1,517,881
Purchase of investments	<u>(1,068,695)</u>	<u>(3,994,859)</u>	<u>(4,063,554)</u>
Interest received on investments	122,254	555,687	677,941
Net cash provided (used) by investing activities	<u>(946,441)</u>	<u>(1,861,291)</u>	<u>(1,868,400)</u>
Net increase/(decrease) in cash and cash equivalents	21,289	35,814	56,772
Cash at beginning of year	<u>69,289</u>	<u>627,883</u>	<u>697,172</u>
Cash at end of year	<u><u>\$ 90,578</u></u>	<u><u>\$ 663,697</u></u>	<u><u>\$ 753,944</u></u>



AGENCY FUNDS

DEFERRED COMPENSATION FUND

The Deferred Compensation Fund was established pursuant to Ordinance No. 81.9.4.8 adopted May 27, 1981 by the Parish of St. Charles in accordance with Internal Revenue Code Section 457. All compensation deferred under the plan and all income attributable to these amounts are the property of the Parish of St. Charles until made available to the employees or beneficiaries subject only to the claims of the Parish's general creditors. Participants' rights under the plan are equal to those of the general creditors of the Parish. The Parish has no liability for losses under the plan which is administered by the National Association of Counties.

Parish of St. Charles
Agency Funds
Balance Sheet
December 31, 1995

Exhibit 11

	<u>Deferred Compensation</u>
Assets	
Investments	<u>\$ 200,640</u>
Liabilities	
Deferred compensation benefits payable	<u>\$ 200,640</u>

Parish of St. Charles
Agency Fund - Defined Compensation Fund
Schedule of Changes in Assets and Liabilities
For the year ended December 31, 1995

	<u>Balance</u> <u>January 1,</u> <u>1995</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31,</u> <u>1995</u>
Assets				
Revenues	<u>\$ 87,119</u>	<u>\$ 108,331</u>	<u>\$ 1,109</u>	<u>\$ 201,681</u>
Liabilities				
Defined compensation benefits payable	<u>\$ 87,119</u>	<u>\$ 108,331</u>	<u>\$ 1,109</u>	<u>\$ 201,681</u>



GENERAL FIXED ASSET ACCOUNT GROUP

The General Fixed Asset Account Group is used to account for land, buildings, improvements other than buildings, machinery and equipment, and construction in progress not used or accounted for in Proprietary Fund operations.

Exhibit 19

Parish of St. Charles
 Schedule of General Fixed Assets
 By Source
 December 31, 1995

	<u>1995</u>
General fixed assets:	
Land	\$ 3,827,144
Buildings	18,023,580
Improvements other than buildings	14,389,371
Machinery and equipment	18,688,833
Construction in progress	5,708,761
Total general fixed assets	<u>\$ 40,637,689</u>
Investment in general fixed assets by source:	
General fund	\$ 8,315,232
Special revenue funds	15,170,823
Capital projects funds	19,829,666
Donations	211,968
Total investment in general fixed assets	<u>\$ 43,527,691</u>

Parish of St. Charles
Schedule of General Fixed Assets - By Function and Activity
December 31, 1995

Function and Activity	Total	Land	Buildings	Improvements Other Than Buildings	Furniture and Equipment
General government:					
Legislative	\$ 181,689	\$ -	\$ -	\$ -	\$ 181,689
Judicial	190,524	-	-	-	190,524
Executive	41,798	-	-	-	41,798
Fire/Police	3,718	-	-	-	3,718
Financial & administration	533,728	-	-	-	533,728
Other - unclassified	6,874,643	189,410	6,122,905	99,112	371,682
Total general government	7,547,021	189,410	6,122,905	99,112	980,982
Public safety	1,263,793	149,180	2,306,543	184,688	821,777
Public works	21,888,963	401,115	189,864	13,757,324	6,688,898
Health and welfare	496,196	12,000	281,800	-	202,396
Culture and recreation	1,853,272	876,182	1,128,365	303,719	1,047,818
Economic development & assistance	598,613	-	-	-	598,613
Total general fixed assets allocated to functions	26,824,128	\$ 1,827,146	\$16,831,382	\$14,249,170	\$10,686,007
Construction in progress	1,788,781				
Total general fixed assets	<u>28,612,909</u>				



COMPONENT UNITS

ST. CHARLES PARISH ASSESSOR AND ST. CHARLES PARISH CLERK OF COURT:

The Clerk and Assessor are legally separate entities which are governed by separately elected officials. The Assessor levies an ad valorem tax to fund its operations, while the Clerk is funded from court costs and document filing fees. Both officials prepare and adopt their own operating budgets, however, neither official can incur long-term debt. In addition, the Parish provides office space for both the Assessor and the Clerk as well as operating subsidies. For these reasons, these officials are considered to be financially dependent on the Parish. The Assessor has a December 31 year end and the Clerk has a June 30 year end.

SUMMIT DRAINAGE DISTRICT OF St. CHARLES PARISH:

This is a special district located in St. Charles Parish that provides services to a limited number of parish citizens. The appointment of commissioners of the Summit Drainage District of St. Charles Parish is made upon the recommendations of a majority of the landowners of the district. When there is a contest over the appointment of commissioners, the Council must give the appointment to the commissioner who is recommended by a majority of landowners in the district. The commissioners serve until their successors are appointed and qualified. While this district is responsible for obtaining water approval for the levy of taxes or debt issuance, all related Louisiana State Board Commission approvals must be obtained through the Parish. For these reasons, the Parish has the ability to impose its will on this district. The Summit Drainage District of St. Charles Parish has a December 31, year end.

St. CHARLES PARISH HOSPITAL SERVICE DISTRICT

This is a special district located in St. Charles Parish that provides services to a limited number of parish citizens. The Council appoints the board members of the Hospital Service District and sets taxation there at will. While this district is responsible for obtaining water approval for the levy of taxes or debt issuance, all related Louisiana State Board Commission approvals must be obtained through the Parish. For these reasons, the Parish has the ability to impose its will on this district. St. Charles Parish Hospital Service District has a July 31 year end.

County of St. Charles
Combining Balance Sheet
Component Units
December 31, 1992

	Governmental Funds		Proprietary Fund		Total
	Assessor - December 31, 1992 *	Clerk of Court - June 30, 1993 **	Police (Districts - December 31, 1992 *)	Hospital Services (District - July 31, 1992 *)	
Assets and other debits					
Cash and cash equivalents	\$ 201,407	\$ 1,048,511	\$ 74,908	\$ 1,811,694	\$ 3,136,520
Investments	208,186	-	120,888	1,080,096	1,417,170
Receivables, net of allowances					
for continued uncertainties	628,590	18,811	81,683	1,825,421	2,554,505
Due from other governments	-	-	-	140,713	140,713
Inventories	-	-	-	170,440	170,440
Prepaid fees	-	-	-	21,276	21,276
Restricted assets:					
Tasks and cash equivalents	-	-	-	188,421	188,421
Investments	-	-	-	1,257,954	1,257,954
Prepaid fees	-	-	-	-	-
Land, buildings and equipment, Net, where applicable, of accumulated depreciation	231,407	188,130	1,009,186	11,891,426	13,320,149
Construction	-	-	-	48,758	48,758
Amounts to be provided for retirement of general long-term obligations	77,642	8,869	4,308	-	90,819
Total assets and other debits	\$ 1,348,632	\$ 1,255,310	\$ 1,869,882	\$ 12,016,699	\$ 15,490,523
Liabilities and fund equity					
Liabilities					
Accounts payable	\$ 8,333	\$ 11,750	\$ 1,889	\$ 3,387,889	\$ 3,509,861
Maturity bonds payable	-	-	-	84,405	84,405
Payable from restricted assets	-	-	-	738,888	738,888
Due to other governments	-	-	-	-	-
Unclaimed deposits	-	88,859	-	-	88,859
Deferred revenues - Ad valorem/taxes	11,678	-	-	-	11,678
Bonds and notes payable	-	-	-	9,315,602	9,315,602
Compensation/retirement payable	17,642	28,898	4,308	371,982	422,830
Due to deferred-compensation plan	97,682	-	-	-	97,682
Total liabilities	\$ 135,335	\$ 150,507	\$ 6,504	\$ 13,508,686	\$ 14,200,032
Equity and other credits					
Investments in general fund assets	\$ 11,427	\$ 88,510	\$ 1,811,186	-	\$ 1,011,123
Retained earnings:					
Reserved for bond retirement	-	-	-	1,624,793	1,624,793
Unreserved	-	-	-	9,091,177	9,091,177
Fund balances:					
Unreserved - undesignated	1,200,411	881,382	292,588	-	1,484,381
Total equity and other credits	\$ 1,211,848	\$ 970,042	\$ 1,795,684	\$ 11,716,970	\$ 14,754,544
Total liabilities, equity and other credits	\$ 1,450,641	\$ 1,220,549	\$ 1,866,187	\$ 14,914,656	\$ 15,490,523

* Audited by other auditors.

Period of 36 Months
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - Component Unit Governmental Funds
for the year ended December 31, 1992

	Amount - December 31, 1992 *	Chk of Dist - Jan 30, 1992 *	Sales Excess Debit - December 31, 1992 *	Total
Revenues				
All other taxes	\$ 603,711	\$ -	\$ 11,000	\$ 614,711
Licenses and permits	-	5,176	-	5,176
Intergovernmental revenues:				
State funds:				
State payments in lieu of taxes	54,176	-	-	54,176
Local funds:				
Parish grant	-	-	150,000	150,000
Fees, charges and commissions	2,776	844,000	-	846,776
Use of money and property	26,929	26,000	40,000	92,929
Total revenues	<u>718,592</u>	<u>870,176</u>	<u>201,000</u>	<u>1,790,768</u>
Expenditures				
General government:				
Police	-	891,362	-	891,362
Finance and administration	291,296	-	-	291,296
Public works	-	-	211,876	211,876
Total expenditures	<u>291,296</u>	<u>891,362</u>	<u>211,876</u>	<u>1,394,534</u>
Finance (deficiency of) revenues over funding expenditures	<u>427,296</u>	<u>(20,186)</u>	<u>89,124</u>	<u>496,234</u>
Other financing sources (uses):				
Reimbursements of contractual services	3,892	-	-	3,892
Less on investments	-	-	-	-
Total other financing sources (uses)	<u>3,892</u>	<u>-</u>	<u>-</u>	<u>3,892</u>
Finance (deficiency of) revenues and other sources over expenditures and other uses	<u>431,188</u>	<u>(20,186)</u>	<u>89,124</u>	<u>490,126</u>
Fund balance beginning of year	<u>1,098,036</u>	<u>788,063</u>	<u>788,838</u>	<u>2,674,937</u>
Fund balance end of year	<u>\$ 1,529,224</u>	<u>\$ 767,877</u>	<u>\$ 877,962</u>	<u>\$ 3,175,063</u>

* Audited by other auditors.

**Parish of St. Charles
Mandeville, Louisiana**

Compensation Paid Council Members and Parish President, and per Diem Paid Board Members

The schedule of compensation paid to council members and the Parish President and per diem paid to board members of the component units has been prepared in compliance with House Concurrent Resolution No. 34 of the 1979 Session of the Louisiana Legislature.

Under Article III, Section A, of the St. Charles Parish Home Rule Charter, members of the Council elected at large receive an annual salary of \$9,000 and members elected by the district receive an annual salary of \$7,200. Under Section B.1 of Article III, the Parish President's salary is fixed at \$12,000 effective January 1, 1987. In accordance with Ordinance No. 98-12-16 the annual compensation of the Parish President shall be increased ten percent (10%) based on the four (4) year period from January 1, 1988 through December 31, 1993 and shall be fixed at \$13,200 effective January 15, 1993. The annual compensation shall be adjusted by the same percentage rate as the cost of living adjustment approved for Civil Service Employees in 1993 and each succeeding year there after, not to exceed three and one-half percent (3.5%) in any one year or ten percent (10%) over any four (4) year period.

In accordance with Louisiana Revised Statute 33:100, board members of the parish planning and zoning commission receive \$40 per diem for attendance at each meeting of the board up to a maximum of twelve meetings per year. In accordance with St. Charles Parish ordinance number 92-10-10, civil service board members receive \$40 per diem for attendance at each meeting of the board up to a maximum of twelve meetings per year.

The compensation of the Council members are included in the general government-legislative expenditures of the General Fund. The compensation of the parish president is included in the general government-executive expenditure of the General Fund. The per diem paid members of the planning and zoning commission and the civil service board are included in the other general government expenditures of the General Fund.

In accordance with Louisiana Revised Statute 38:1487, board members of the Senior Drainage District receive compensation not to exceed sixty-five dollars per day including all actual expenses while attending to the business of the district. The board of commissioners, by a two-thirds vote of the members after public hearing, which has been advertised in the official journal of the drainage district on at least two separate occasions within a period of fifteen days preceding the meeting at which the vote is taken, provide for the method and amount of compensation, and mileage to and from the meeting place, to be paid to the members. In no event should the compensation exceed sixty-five dollars per day. The compensation paid board members is included in the public works expenditures of the Special Revenue Fund.

In accordance with Louisiana Revised Statute 36:1003, board members of the Hospital Service District receive \$25 per diem for attendance at each meeting of the board. Per diem paid board members of the service district is included in other services and charges of the Hospital Service District Enterprise Fund.

**Schedule of Cooperative Field Council Members & Parish President
For the Year Ended December 31, 1995**

	<u>Compensation</u>
Ellis A. Alexander - Councilman	\$ 7,500
Brian J. Champagne - Councilman	7,500
W. Patrick Davidson - Councilman	7,500
Richard "Dickie" Duke - Councilman	7,500
Clayton T. Johnson, Sr. - Councilman	7,500
Barry Mitchell - Councilman at Large	9,600
Mickey J. Nasser - Councilman	7,500
Wesley D. Sorenson - Councilman	7,500
Victor M. Thomsen - Councilman at Large	9,600
Chad A. Singer - Parish President	45,638
Total	<u>\$ 110,238</u>

Parish of St. Charles
Waterville, Louisiana
Consolidated Waterworks District No. 1

Schedule of Insurance Policies in Force
December 31, 1995
(Unaudited)

<u>Kind of Insurance Coverage</u>	<u>Insurance Company</u>	<u>Policy Amount</u>	<u>Policy Expiration</u>
Property	Fireman's Fund Insurance Co. of Louisiana	\$ 1,000,000	11/1/96
Excess Property	Fireman's Fund Insurance Co. of Louisiana	23,500,000	11/1/96
Automobile Liability and Collision	Cargill Insurance Co.	1,000,000	11/1/96
General Liability	Cargill Insurance Co.	1,000,000	11/1/96
Public Officers Errors and Omissions	Cargill Insurance Co.	1,000,000	11/1/96
Worker Compensation	Parish Government Risk Management Agency		12/31/96
Public Injury by: Accident Facts		100,000	
Disease Facts		100,000	
Disease Limit		200,000	

The above policy amounts are the amounts of coverage for the Parish of St. Charles. The Consolidated Waterworks and Wastewater District No. 1 is covered by the Parish's policies except for Worker Compensation insurance which is covered by a separate policy for the District.

Parish of St. Charles
Makenzie, LouisianaSchedule of Merged Customers
Consolidated Wastewater District No. 1
December 31, 1993
(Unaudited)

Wynbrook	7,646
Eastbrook	8,839
TOTAL	<u><u>16,485</u></u>



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INDEPENDENT AUDITORS' REPORT ON THE INTERNAL CONTROL STRUCTURE BASED ON THE AUDIT OF THE GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the President and Members
of the St. Charles Parish Council
Hahnville, Louisiana

We have audited the general purpose financial statements of the Parish of St. Charles, Louisiana ("Parish"), as of and for the year ended December 31, 1995, and have issued our report thereon dated June 3, 1996. We did not audit the financial statements of the discretely presented proprietary component unit of the St. Charles Parish Hospital Service District, which financial statements reflect total assets and operating revenues of \$24,814,896 and \$25,868,006, respectively, and the governmental component units of the Sunset Drainage District, the St. Charles Parish Assessor and the St. Charles Parish Clerk of Court, which financial statements reflect total assets and operating revenues of \$4,947,867 and \$1,831,724, respectively. These financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion on these financial statements, insofar as it relates to the amounts included for the discretely presented governmental or proprietary component units, was based solely on the reports of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the Parish 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 structures 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.

The report of the other auditors on the internal control structure in accordance with *Government Auditing Standards* was furnished to us, and our consideration of the internal control structure, insofar as it relates to the discretely presented governmental or proprietary component units, was based solely on the report of the other auditors. An understanding of the internal control structure was obtained in planning and performing the audit of the general purpose financial statements of the Parish for the year ended December 31, 1995. With respect to the internal control structure, an understanding of the design of relevant policies and procedures and whether they have been placed in operation was obtained. Control risk was also assessed 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 and the report of the other auditors, as described in the fourth paragraph, disclosed certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure, that in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

The reportable conditions noted are as follows:

St. Charles Parish Assessor

As a material weakness (and reportable condition), the size of the St. Charles Parish Assessor's operations and its limited staff preclude an adequate segregation of duties and other features of an adequate system of internal control, although to employ such controls may not be cost beneficial.

Summit Drainage District of St. Charles Parish

As a material weakness (and reportable condition), the size of the Summit Drainage District's operations and its limited staff preclude an adequate segregation of duties and other features of an adequate system of internal control, although to employ such controls may not be cost beneficial.

As a material weakness (and reportable condition), the board made payments directly to one employee for reimbursements of cash expenditures. In the exit conference L. J. Fricker, Secretary/Treasurer, stated that he will advise the board to adopt a policy that no cash expenditures over \$40 be reimbursed. He also stated that an attempt will be made to have charge accounts with more vendors.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the 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.

Our consideration of the internal control structure, based on our audit and the reports of other auditors, would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. We believe that all of the reportable conditions described above are material weaknesses.

Our review of the internal control structure and the report of the other auditors disclosed other matters involving the internal control structure and its operation that we have reported to management of the Parish in a separate letter dated June 7, 1996.

This report is intended for the information of the management of the Parish, the State of Louisiana Legislative Auditors, and officials of applicable federal and state agencies. However, this report is a matter of public record and its distribution is not limited.

Robert S. Conroy

Metairie, Louisiana
June 7, 1996



statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

We did not perform tests of the component units' referred to above, compliance with laws, regulations, contracts, and grants. Those tests were performed by other auditors, whose report on compliance with laws and regulations in accordance with Government Auditing Standards was furnished to us, and this report, insofar as it relates to the component units, was based solely on the report of other auditors.

The results of our tests disclosed the following instances of noncompliance that are 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 recognized in the Parish's December 31, 1995 financial statements.

Findings:

We noted that the Emergency 911 Communications District and the Road and Drainage Fund had expenditures over budgeted expenditures by more than 8% and the 1/2% Public Improvement Sales Tax Reserve Fund had actual revenues under budgeted revenues by more than 3%. State law requires that the budget be accreted in such instances. The Parish did not amend its budget in these instances.

Management's Response:

The Emergency 911 Communications District budget is adopted by the appointed board members of the District. The St. Charles Parish Council does not have budget authorization power for the District. Actual expenditures exceeded budgeted expenditures primarily because reimbursement to the Sheriff's Office for communications personnel was under estimated for the year.

Road and Drainage Fund actual expenditures exceeded budgeted expenditures primarily due to under estimating the December contract payment and retaining due on the Engineers Canal Pump Station Project at year end.

The 1/2% Public Improvement Sales Tax Reserve Fund budgeted revenues exceeded actual revenues due primarily to an error in calculating budget interest earnings for the year.

We considered these instances of noncompliance in forming our opinion as whether the Parish's 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 7, 1996, on these general purpose financial statements.

This report is intended for the information of the management of the Parish, the State of Louisiana Legislative Auditors, and officials of applicable federal and state agencies. However, this report is a matter of public record and its distribution is not limited.

Robson & Company

Monroe, Louisiana
June 7, 1995



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INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION - SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

To the President and Members
of the St. Charles Parish Council
Hahnville, Louisiana

We have audited the general purpose financial statements of the Parish of St. Charles, Louisiana ("Parish"), for the year ended December 31, 1995, and have issued our report thereon dated June 7, 1996. We did not audit the financial statements of the discretely presented proprietary component unit of the St. Charles Parish Hospital Service District, which financial statements reflect total assets and operating revenues of \$24,534,999 and \$25,265,006, respectively, and the governmental component units of the Sanat Drainage District, the St. Charles Parish Assessor and the St. Charles Parish Clerk of Court, which financial statements reflect total assets and operating revenues of \$4,947,867 and \$1,831,324, respectively. These financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion on those financial statements, insofar as it relates to the amounts included for the discretely presented governmental or proprietary component units, was based solely on the reports of the other auditors. These general purpose financial statements are the responsibility of the management of the Parish. 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-128, *Audit of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the audit of the other auditors provide a reasonable basis for our opinion.

Our audit and the audits of other audits were conducted for the purpose of forming an opinion on the general purpose financial statements of the Parish and the component units referred to above, respectively 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 Parish's 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 presented in all material respects in relation to the general purpose financial statements taken as a whole.

This report is intended for the information of the management of the Parish, the State of Louisiana Legislative Auditor, and officials of applicable federal and state agencies. However, this report is a matter of public record and its distribution is not limited.

PricewaterhouseCoopers

Metairie, Louisiana

June 7, 1996



Schedule of Federal Financial Institutions
Primary Government of
State of La. (States)
For the Year Ended December 31, 1995

Federal Grant/Title Through Granting Agency/Program Title	CFDA Number	Grant Revenues	Federal Expenditures
United States Department of Agriculture			
Federal through Louisiana Department of Education: Special Food Service Program	5039E	\$ 27,424	\$ 48,347
Family Day Care - Child & Adult Care Food Program	16-589	5,384	11,876
Federal through La. Department of Health & Human Resources: State Administrative Matching Grants for Food Service Prog.	16-584	95,790	96,948
Federal through Louisiana Dept. of Agriculture & Forestry: Meatly Family Food Distributional Program - Commodities	16-558	1,500	1,800
Total United States Department of Agriculture		<u>129,998</u>	<u>158,971</u>
United States Department of Energy			
Federal through Louisiana Department of Social Services: Weatherization Assistance Programs	81-660	38,201	18,254
United States Department of Health and Human Services			
Federal through Louisiana Department of Labor: Community Services Block Grant	13-790	96,873	96,488
Federal through La. Department of Health & Hospitals: Low Income Home Energy Assistance Program (Energy) Aid-to-Elder Volunteer Agency (Federal Senior Meal Program)	13-789	63,908	67,456
	13-892	39,538	39,670
Federal through Louisiana Department of Social Services: Project Independence - Transportation	13-781	14,474	33,021
Total United States Department of Health & Human Services		<u>214,793</u>	<u>236,635</u>
United States Department of Housing and Urban Development			
Federal through State of La. Division of Administration: LA Community Development Block Grant	14-118	109,644	129,633
Federal through Louisiana Housing Financing Agency: Habitat Safety Rehabilitation Program	14-125	-	60,992
Federal through Jefferson Parish Community Development Dep- artment Program	14-125	-	100,793
Total United States Dept. of Housing & Urban Development		<u>109,644</u>	<u>291,418</u>
United States Department of the Interior			
Grant Programs - Payment in Lieu of Taxes	5039E	5,554	-

Schedule of Federal Financial Institutions (Continued)
Primary Government of
Parish of St. Charles
For the Year Ended December 31, 1995

	CFDA Number	Grant Revenue	Interest/ Expenditures
Federal Grants/Programs through Grants State/Program 006			
United States Department of Labor			
Parish through Louisiana Department of Education: Job Training Partnership Act (JTB)	17-165	\$ 29,816	\$ 84,236
Parish through Louisiana Department of Labor: Job Training Partnership Act (JTB, JTB, JTB and JTB)	17-250	1,993,600	(1,993,600)
Total United States Department of Labor		<u>2,023,416</u>	<u>(2,009,364)</u>
United States Environmental Protection Agency			
Waterside Stormwater Management Education Program	66-660	68,750	-
United States Federal Emergency Management Agency			
Parish through Louisiana Dept. of Public Safety: Civil/Disaster/State & Local Emergency Mgmt. Assistance	61-080	60,995	255,563
Parish through Louisiana Office of Emergency Preparedness: Disaster Assistance Emergency Flood & Shelter National Flood Program	61-584 61-525	898,876 6,867	1,211,481 17,899
Total United States Federal Emergency Management Agency		<u>966,738</u>	<u>1,484,943</u>
United States Environmental Protection Agency			
Parish through Louisiana Department of Environmental Quality: Municipal Facilities Recycling Loan Fund Program (EPA Q Loan No. C7-11917-93)	66-408	2,676,760	2,676,761
TOTAL		<u>3,662,224</u>	<u>4,768,953</u>
Nonrecurring Activities:			
Parish through Louisiana Department of Agriculture & Forestry: Ready Family Food Distribution Program - Commodities	66-068	6,710	5,743
Parish through U.S. Department of Health & Human Services: Food Stamp Program	66-050	3,694,668	3,697,008
TOTAL		<u>3,701,378</u>	<u>3,702,751</u>
TOTAL FEDERAL ASSISTANCE		<u>\$ 7,363,602</u>	<u>\$ 8,452,697</u>

NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

PRIMARY GOVERNMENT OF
Parish of St. Charles

December 31, 1993

NOTE 1. SCOPE OF AUDIT PURSUANT TO OMB CIRCULAR A-128, SINGLE AUDIT ACT OF 1988

All Federal grant awards of the Primary Government of the Parish of St. Charles are included in the scope of the OMB Circular A-128, Single Audit Act of 1988. The cognizant Federal audit agency for the Parish is the U.S. Department of Education. The cognizant State audit agency for the Parish is the Department of Social Services. The following were the major programs of the oversight entity for the year ended December 31, 1993:

CFDA No. 17.200	Job Training Partnership Act
CFDA No. 66.408	Municipal Facilities Revolving Loan Program
CFDA No. 30.501	Food Stamp Program
CFDA No. 81.108	Disaster Assistance

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Financial Assistance has been prepared on the modified accrual basis of accounting. *United Revisions* consist of Federal Financial Assistance. *Income/Expenditures* consist of all expenditures incurred in the operation of the program which would include state and parish portions.

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

To the President and Members
of the St. Charles Parish Council
Hahnville, Louisiana

We have audited the general purpose financial statements of the Parish of St. Charles, Louisiana ("Parish"), as of and for the year ended December 31, 1995, and have issued our report thereon dated June 7, 1996. We did not audit the financial statements of the discretely presented proprietary component unit of the St. Charles Parish Hospital Service District, which financial statements reflect total assets and operating revenues of \$24,034,996 and \$25,863,086, respectively, and the governmental component unit of the Sunset Drainage District, the St. Charles Parish Assessor and the St. Charles Parish Clerk of Court, which financial statements reflect total assets and operating revenues of \$4,947,867 and \$1,811,324, respectively. These financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion on these financial statements, insofar as it relates to the amounts included by the discretely presented governmental or proprietary component units, was based solely on the reports of the other auditors. We have also audited the Parish's compliance with requirements applicable to major federal financial assistance programs and have issued our report thereon dated June 7, 1996.

We conducted our audits in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and 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 of the Parish are free of material misstatement and about whether the Parish complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audits for the year ended December 31, 1995, we considered the Parish's internal control structure in order to determine our auditing procedures for the

purpose of expressing our opinion on the Parish's general purpose financial statements and on its compliance 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 7, 1996.

The management of the Parish is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of 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 control structure policies and procedures used in administering federal financial assistance programs in the following categories:

- ACCOUNTING
 - Cash
 - Grants and similar programs
 - Expenditures for goods and services and accounts payable
 - Payroll and related liabilities

- GENERAL REQUIREMENTS
 - Political activity
 - Davis-Bacon Act
 - Civil rights
 - Cash management
 - Federal financial reports
 - Allowable cost/basis principles
 - Drug free workplace
 - Administrative requirements

• **SPECIFIC REQUIREMENTS**

- Types of services allowed or unallowed
- Eligibility
- Reporting
- Cost allocation
- Special requirements, if any

• **Claims for advances and reimbursements**

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

During the year ended December 31, 1995, the Parish expended 92% of its total federal financial assistance under major federal financial assistance programs.

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

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

Our review of the internal control structure, and the reports of the other auditors disclosed other matters involving the internal control structure and its operations that we have reported to the management of the Parish in a separate letter dated June 7, 1996.

This report is intended for the information of the management of the Parish, the State of Louisiana Legislative Auditor, and officials of applicable federal and state agencies. However, this report is a matter of public record and its distribution is not limited.

Deloitte & Company

Metairie, Louisiana
June 7, 1996

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

To the President and Members
of the St. Charles Parish Council
Hahnville, Louisiana

We have audited the general purpose financial statements of the Parish of St. Charles, Louisiana ("Parish"), as of and for the year ended December 31, 1995, and have issued our report thereon dated June 7, 1996. We did not audit the financial statements of the discretely presented proprietary component unit of the St. Charles Parish Hospital Service District, which financial statements reflect total assets and operating revenues of \$24,934,996 and \$23,863,036, respectively, and the governmental component units of the Sewer Drainage District, the St. Charles Parish Assessor and the St. Charles Parish Clerk of Court, which financial statements reflect total assets and operating revenues of \$4,947,867 and \$1,811,704, respectively. These financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion on those financial statements, insofar as it relates to the amounts included for the discretely presented governmental or proprietary component units, was based solely on the reports of the other auditors.

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

- Political activity
- Davis-Bacon
- Civil Rights
- Cash management
- Federal financial reports
- Allowable cost/expense principles
- Drug free workplace
- Administrative requirements

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

With respect to the items tested, the results of these procedures disclosed no material instance of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Parish had not complied, in all material respects, with those requirements. However, the results of our procedures disclosed an immaterial instance of noncompliance with these requirements, which is described in the accompanying Schedule of Findings and Questioned Costs.

This report is intended for the information of the management of the Parish, the State of Louisiana Legislative Auditor, and officials of applicable federal and state agencies. However, this report is a matter of public record and its distribution is not limited.

Deloitte & Company

Metairie, Louisiana
June 7, 1996

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

To the President and Members
of the St. Charles Parish Council
Hahnville, Louisiana

We have audited the general purpose financial statements of the Parish of St. Charles, Louisiana ("Parish"), as of and for the year ended December 31, 1995, and have issued our report thereon dated June 7, 1996. We did not audit the financial statements of the discretely presented proprietary component unit of the St. Charles Parish Hospital Service District, which financial statements reflect total assets and operating revenues of \$24,504,090 and \$25,855,806, respectively, and the governmental component units of the Sunset Drainage District, the St. Charles Parish Assessor and the St. Charles Parish Clerk of Court, which financial statements reflect total assets and operating revenues of \$4,947,867 and \$1,831,324, respectively. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion on those financial statements, insofar as it relates to the amounts included for the discretely presented governmental or proprietary component units, was based solely on the reports of the other auditors.

We have also audited the Parish's compliance with the requirements governing types of services allowed or unallowed, eligibility, matching, level of effort, or benchmarking, reporting, cost allocation, claims for advances and reimbursements, and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1995. The management of the Parish is responsible for compliance with these requirements. Our responsibility is to express an opinion on compliance with these 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 (OMB) Circular A-128,

Audit of State and Local Governments. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Parish's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures disclosed an immaterial instance of noncompliance with the requirements referred to in the second paragraph, which is described in the accompanying Schedule of Findings and Questioned Costs. We considered this instance of noncompliance in forming our opinion on compliance, which is expressed in the following paragraph.

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

This report is intended for the information of the management of the Parish, and the State of Louisiana Legislative Auditor, and officials of applicable federal and state audit agencies. However, this report is a matter of public record and its distribution is not limited.

Robert G. Cummings

Mitairie, Louisiana

June 7, 1996

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

To the President and Members
of the St. Charles Parish Council
Hahnville, Louisiana

We have audited the general purpose financial statements of the Parish of St. Charles, Louisiana ("Parish"), as of and for the year ended December 31, 1995 and have issued our report thereon dated June 7, 1996. We did not audit the financial statements of the discretely presented proprietary component units of the St. Charles Parish Hospital Service District, which financial statements reflect total assets and operating revenues of \$24,934,996 and \$25,865,000, respectively, and the governmental component units of the Sunset Drainage District, the St. Charles Parish Assessor and the St. Charles Parish Clerk of Court, which financial statements reflect total assets and operating revenues of \$4,947,867 and \$1,831,324, respectively. These financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion on those financial statements, insofar as it relates to the amounts included for the discretely presented governmental or proprietary component units, was based solely on the reports of the other auditors.

In connection with our audit of the general purpose financial statements of the Parish, and with our consideration of the Parish's internal 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, 1995.

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

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

This report is intended for the information of the management of the Parish, the State of Louisiana, Legislative Auditor, and officials of applicable federal and state agencies. However, this report is a matter of public record and its distribution is not limited.

Deloitte & Company

Metairie, Louisiana

June 7, 1996

PARISH OF ST. CHARLES, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 1995

<u>Funding Source</u>	<u>Finding</u>	<u>Questioned Cost</u>
Department of Labor CFDA No. 17.250	<p>Participants in the Job Training Partnership Act (JTPA) Program must be eligible based on their income being below the poverty level.</p> <p>A certain participant had income above the poverty level. The JTPA administration had used outdated Social Security Administration documentation to determine eligibility.</p> <p>Response</p> <p>All program costs associated with the participant in question were reimbursed to the JTPA Program in the amount of \$902.</p>	\$902



St. Charles Parish Council
General Government Expenditures by Function - Governmental Fund Types
Last Ten Years
(Amounts in thousands)

	1984	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
Board Expenditures	\$ 1,020,000	\$ 1,070,000	\$ 1,140,000	\$ 1,073,000	\$ 1,123,000	\$ 1,170,000	\$ 1,160,000	\$ 1,160,000	\$ 1,160,000	\$ 1,160,000	\$ 1,160,000	\$ 1,160,000
Public Safety	802,000	1,090,000	1,203,000	2,070,000	1,470,000	1,470,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000
Public Works	11,000,000	1,070,000	5,400,000	11,000,000	14,070,000	22,070,000	10,000,000	22,070,000	22,070,000	22,070,000	22,070,000	22,070,000
Industrial Services	601,000	802,000	980,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
General Government	811,000	810,000	780,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Business Development	4,700,000	5,000,000	2,070,000	2,200,000	3,000,000	2,200,000	3,100,000	3,100,000	3,100,000	3,100,000	3,100,000	3,100,000
Non Governmental	4,710,000	5,010,000	2,070,000	2,200,000	3,000,000	2,200,000	3,100,000	3,100,000	3,100,000	3,100,000	3,100,000	3,100,000
Other Expenditures	1,940,000	2,000,000	-	-	-	-	-	-	-	-	-	-
Total	\$ 14,940,000	\$ 17,940,000	\$ 12,940,000	\$ 12,940,000	\$ 12,940,000	\$ 12,940,000	\$ 12,940,000	\$ 12,940,000	\$ 12,940,000	\$ 12,940,000	\$ 12,940,000	\$ 12,940,000

St. Charles Regional Council
General Assessment by Source (1)
Year: 2011
(Continued)

Page 1

	2010	2011	2010	2011	2010	2011	2010	2011	2010	2011	2010	2011
Total	\$110,971,349	\$110,971,349	\$1,440,012	\$1,522,310	\$1,143,025	\$1,240,000	\$1,029,643	\$1,129,243	\$1,017,915	\$1,116,216	\$1,000,000	\$1,097,118
Countywide	20,128	20,128	40,580	47,340	12,850	11,144	11,796	29,018	29,179	49,325	49,325	
Proport	1,200,000	1,187,700	2,184,000	1,700,000	3,180,750	2,971,000	3,024,000	3,179,000	2,777,000	3,480,000		
State	1,607,500	1,590,000	89,110	1,030,000	1,547,200	1,187,000	1,296,120	1,296,000	1,270,200	1,420,000		
Local Taxes	30,000	10,000	110,000	102,700	10,000	17,000	10,000	67,000	10,000	111,000		
Fuel, Electrical and Communications	1,271,500	1,250,000	1,000,000	1,110,000	1,170,000	1,200,000	1,170,000	1,071,000	1,080,000	1,200,000		
Phone and Telephones	40,000	40,000	64,700	70,000	20,000	20,000	20,000	71,000	60,000	44,100		
Landfilling and Property	1,071,500	1,200,000	11,000,000	2,000,000	2,200,000	1,000,000	1,000,000	910,000	1,017,000	1,010,000		
Miscellaneous	110,000	30,000	220,000	1,000,000	80,000	2,000	60,000	1,000,000	70,000	170,000		
Total	\$110,971,349	\$110,971,349	\$1,440,012	\$1,522,310	\$1,143,025	\$1,240,000	\$1,029,643	\$1,129,243	\$1,017,915	\$1,116,216	\$1,000,000	\$1,097,118

B. Capital Budget Council
 General Fund Inventory Items (1)
 Last For Year
 (Thousands)

	1985	1987	1988	1989	1990	1991	1992	1993	1994	1995
Art Museum (Item 3)	\$ 274,708	\$ 300,000	\$ 300,000	\$ 341,000	\$ 377,000	\$ 400,000	\$ 470,000	\$ 517,000	\$ 567,000	\$ 620,000
State House	480,000	470,000	670,000	1,147,000	1,400,000	1,400,000	1,500,000	1,500,000	1,500,000	1,500,000
Other Items	114,700	100,000	100,000	64,000	170,000	200,000	200,000	270,000	300,000	370,000
Total	\$ 869,408	\$ 870,000	\$ 1,070,000	\$ 1,952,000	\$ 1,947,000	\$ 2,100,000	\$ 2,217,000	\$ 2,287,000	\$ 2,367,000	\$ 2,510,000

(1) Includes General, Special Revenue, Debt Service, and Capital Project Funds.

St. Charles Parish Council
Property Tax Levies and Collections by
Land Use Type
 (Continued)

Year	Tax Mills	Assessed Value of Taxable Property	Total Levy	Total		Total net collected
				Collected	\$	
2006	80.07	\$ 204,110,646	17,982,718	14,870,278	\$ (3,112,440)	
2007	41.17	202,670,413	7,967,794	12,007,264	1,209,310	
2008	47.87	204,870,460	7,882,000	6,430	7,888,430	
2009	64.33	206,870,346	13,300,000	8,641,296	128,704	
2000	34.34	185,000,000	6,392,000	7,190,000	1,001,000	
1993	36.79	\$91,504,783	3,338,349	2,700,000	1,001,000	
1992	31.74	111,409,001	3,530,000	4,296,791	861,000	
1991	49.02	40,458,873	1,977,000	11,297,941	1,736,000	
1990	39.83	40,400,249	1,599,000	18,079,439	311,500	
1989	27.77	411,729,000	11,201,000	18,257,881	844,000	

(1) Source: St. Charles Parish Tax Collector

St. Charles Parish Council
Ranking of The Village per Square of Assessed Value
Last Five Years
(Descending)

Year	General Fund	Special Revenue Fund	Debt Service Fund	Enterprise Fund	Total
1996	3.02	17.49	21.70	8.06	188.87
1997	3.28	20.69	27.00	8.47	481.77
1998	3.28	18.41	27.90	8.46	273.87
1999	3.20	22.44	28.76	8.86	464.20
1998	3.29	28.38	22.99	8.11	294.24
1996	3.28	22.48	27.29	8.11	192.99
1992	3.10	36.63	16.25	5.51	311.24
1990	3.10	25.82	16.18	5.07	416.02
1998	3.10	24.70	16.22	1.29	284.82
1995	3.10	24.28	16.18	1.2	217.77

St. Charles Parish Council
Assessed Value of Taxable Property
Last Ten Years
(Thousands)

Table 4

Year	Number of Properties	Value of Land and Improvements	Value of Other Property	Amount of Assessed Exemptions	Assessed Value of Taxable Property
1988	16,641	\$ 46,862,134	\$ 167,641,675	\$ 48,911,110	\$ 265,592,699
1989	16,224	47,271,287	207,187,428	58,411,722	296,047,033
1990	16,424	49,641,111	206,922,222	67,363,344	288,600,989
1991	16,417	47,296,246	206,292,417	53,871,448	289,717,215
1992	16,726	48,477,479	215,608,415	54,081,225	299,904,669
1993	16,827	48,176,136	206,252,224	47,271,417	297,156,943
1994	20,258	106,822,287	260,758,281	38,282,477	319,298,091
1995	20,417	128,790,284	244,159,083	38,282,284	404,667,083
1996	20,792	146,470,428	271,680,278	41,816,998	476,333,708
1997	20,941	159,811,287	268,563,423	61,682,286	526,792,424

24. Transfer Payments Received
 Annual and Estimated Annual
 Value of Transfer Payments
 Last Ten Years
 (rounded)

Year	Total Annual Value	Estimated Annual Value	Estimated Annual Value
1988	\$ 280,072,179	.10	\$ 2,100,000,000
1987	264,478,181	.11	2,147,820,919
1986	264,100,000	.11	2,084,890,072
1985	223,882,076	.14	2,284,020,219
1984	182,114,492	.14	2,222,172,026
1983	158,610,248	.17	2,078,075,142
1982	249,881,288	.128	2,427,480,278
1981	441,970,269	.148	2,121,284,060
1980	417,202,147	.141	2,111,581,184
1979	484,287,172	.145	2,448,220,268

St. Charles Parish Council
Roll of the Census Tract (1) in various Years
and the Number there of Acres
from the Year
1763 to 1871

Table 1

	1763	1767	1788	1798	1804	1810	1816	1822	1828	1834	1840	1846	1852	1858	1864	1871
Assessed Property*	4,000	5,200	6,400	8,100	9,600	11,100	12,600	14,100	15,600	17,100	18,600	20,100	21,600	23,100	24,600	26,100
Assessed value (cents)	1,000,000	1,040,000	1,080,000	1,120,000	1,160,000	1,200,000	1,240,000	1,280,000	1,320,000	1,360,000	1,400,000	1,440,000	1,480,000	1,520,000	1,560,000	1,600,000
Consolidated area	1,170,000	1,180,000	1,190,000	1,200,000	1,210,000	1,220,000	1,230,000	1,240,000	1,250,000	1,260,000	1,270,000	1,280,000	1,290,000	1,300,000	1,310,000	1,320,000
Low-Down (acres)	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Not included area	170,000	180,000	190,000	200,000	210,000	220,000	230,000	240,000	250,000	260,000	270,000	280,000	290,000	300,000	310,000	320,000
Ratio of assessed value to assessed area	1.000%	1.000%	1.000%	1.000%	1.000%	1.000%	1.000%	1.000%	1.000%	1.000%	1.000%	1.000%	1.000%	1.000%	1.000%	1.000%
Low-Down (acres per cent)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1

* Estimated and census statements obtained from Land Registrar of Louisiana

St. Charles Parish Council
Value of Encumbered Industrial Property
Under 10 Year Contracts
Last Five Years
(Thousands)

Year	Amount
1984 - 86	\$ 2,884,284,000
1987 - 87	126,278,000
1988 - 88	31,968,000
1989 - 89	66,258,000
1988 - 88	131,278,000
1991 - 91	1,004,628,000
1992 - 92	143,447
1993 - 93	422,873
1994 - 94	1,004,628
1995 - 95	1,999,211,000

\$ 3,188,877,000

St. Charles Parish Council
Property Tax Bounded Value
Ratio of New Bounded Value to Assessed Value
Last Ten Years
(Continued)

Table 9

Year	Assessed Value of Taxable Property	Open Bounded Value	Low Rate Service Funds	New Bounded Value	Ratio of Property Tax New Bounded Value to Assessed Value
1986	\$ 229,000,000	\$ 240,000,000	\$ 1,587,210	\$ 21,587,407	7.1
1987	243,000,000	234,000,000	1,117,294	10,482,796	4.7
1988	246,000,000	22,170,000	1,176,902	20,993,100	8.5
1989	268,000,000	28,790,000	1,226,802	18,488,918	5.4
1990	280,000,000	14,110,000	1,990,073	16,029,177	4.7
1991	291,000,000	22,600,000	4,790,009	26,118,161	8.4
1992	311,000,000	21,160,000	1,291,128	18,598,882	4.2
1993	400,000,000	18,000,000	1,441,841	18,290,189	3.2
1994	400,000,000	14,000,000	1,917,000	24,487,000	6.0
1995	421,000,000	14,810,000	1,719,087	16,215,810	2.3

St. Charles Parish Council
State Tax Sales
Number of Parcels Being a Total One
Less Than One
(Continued)

Year	Total Sales	One Parcel One Year	Less One Parcel One Year	One Parcel One Year	Percent of Total Sales
1986	\$ 448,087,000	\$ 20,790,000	\$ 2,860,000	\$ 20,930,000	4.7
1987	417,027,000	20,100,000	3,480,000	20,440,000	4.9
1988	510,926,000	20,800,000	4,040,000	21,790,000	4.3
1989	602,367,000	20,400,000	4,270,000	22,670,000	3.8
1990	684,000,000	21,000,000	4,000,000	24,000,000	3.5
1991	780,280,000	21,000,000	4,000,000	24,000,000	3.1
1992	934,000,000	24,000,000	3,600,000	24,000,000	2.6
1993	1,020,000,000	22,000,000	3,400,000	21,700,000	2.1
1994	1,020,000,000	24,000,000	4,270,000	24,000,000	2.4
1995	1,040,000,000	24,000,000	4,000,000	24,000,000	2.3

St. Charles Parish Council
Legal Basis Merger
Last Five Years
(Continued)

Year	Approved Value*	Legal Basis Last	Subsequent**	Legal Basis Merger
1986	\$ 278,075,179	\$ 29,287,238	\$ 248,787,941	\$ 173,218
1987	284,485,115	28,444,514	256,040,601	4,344,284
1988	289,180,313	28,898,157	260,282,156	7,858,133
1989	321,970,816	32,188,438	289,782,378	11,444,738
1990	342,114,973	34,252,449	307,862,524	14,784,418
1991	138,460,286	24,881,024	213,579,262	12,942,614
1992	349,481,188	36,662,445	312,818,743	14,888,145
1993	444,984,268	42,499,887	402,484,381	24,484,877
1994	487,282,247	42,781,213	444,501,034	28,190,334
1995	484,181,312	44,844,271	439,337,041	23,766,271

* Legal Basis from a 1984 prior approved value

** Subsequent based on all previous years

St. Charles Parish Council
State of Annual Debt Service for General
Bonded Debt in Total Expenditures
Last Two Years
(Dollars)

<u>Year</u>	<u>Debt</u> <u>Service</u> <u>Expenditures</u>	<u>Total</u> <u>Expenditures</u>	<u>Ratio</u>
1986	\$ 4,770,677	\$ 34,994,358	.14
1987	4,119,828	30,922,315	.13
1988	4,062,058	29,022,148	.14
1989	4,090,328	28,998,894	.14
1990	4,227,711	27,993,884	.15
1991	5,419,985	28,779,977	.19
1992	6,817,759	24,115,291	.28
1993	7,887,987	23,329,573	.34
1994	6,813,494	23,740,364	.29
1995	6,781,523	24,989,129	.27

St. Charles Parish Council
Comparison of Direct and Derivative Indirect Data
General Obligation Bonds
December 31, 2005
Last Two Years
(Thousands)

	Derivative	Net Direct Obligation Indirect Data Overriding	Percentage Applicable to Derivative	Amount Applicable to Derivative
Direct				
St. Charles Parish Council	\$	24,912,000	100%	\$ 24,912,000
Derivative				
St. Charles Parish Hospital Service Board	\$	2,900,000	18%	1,900,000
St. Charles Parish School Board	\$	22,012,000	18%	22,004,200
Total	\$	49,824,000		\$ 48,816,200

St. Charles Fiscal Council
Property Value, Construction and Bond Deposits
Last Ten Years
(Amounts in \$)

Year	Construction		St. Charles Commercial Bond Deposits
	Property Value	Structural Value	
1994	\$ 279,072,179	\$ 123,192,000	\$ 211,151,000
1997	284,402,100	143,209,000	261,000,000
1998	290,480,333	151,181,000	223,079,130
1999	323,082,076	221,090,000	242,376,200
2000	342,214,924	193,000,000	242,324,000
2001	344,610,200	202,215,000	172,367,000
2002	349,261,200	118,642,000	262,261,000
1993	444,000,000	161,007,000	229,229,000
1994	471,223,100	442,002,000	261,000,000
1993	484,281,112	162,200,000	261,223,000

**B. Charter School Council
Principal Property Taxpayers
December 31, 1995
(Thousands)**

Property Owner	1991	1995
	Amount Value	Percentage of Amount Value
State Building & Mfg. Co.	\$ 89,091,529	18.2%
Union Pacific Corporation	11,291,009	18.2%
Lexington Power & Light Co.	44,402,448	9.2%
Transwestern Railway Corp.	27,087,171	5.6%
Moore's Crapier	11,184,009	1.7%
APAC / Depewak	10,485,601	1.9%
State Chemical Co., Division of East 081	9,449,594	1.6%
Arthur David - Medical Co.	4,811,188	1.8%
Goodson Chemical Corp.	7,580,179	1.8%
South Central Bell Telephone	4,211,159	1.7%
Total	\$ 411,924,176	100%

St. Charles Parish Council
Demographic Statistics
Year: 2010
(continued)

<u>Year</u>	<u>Population 01</u>	<u>Per Capita Income (1)</u>	<u>Public School Enrollment (2)</u>	<u>Unemployment</u>
1986	41,889	7616.03	6,771	76.61%
1987	44,817	7616.03	6,779	76.61%
1988	44,897	\$ 76,286	6,791	6.7%
1989	44,900	14,729	4,149	6.6%
1990	42,471	16,298	4,484	3.9%
1991	42,323	14,817	4,749	3.9%
1992	41,299	17,117	5,071	7.7%
1993	44,026	21,999	5,492	4.2%
1994	44,116	18,669	6,208	7.9%
1995	42,941	16,611	4,899	6.7%

- (1) Estimates and ratios derived from the Louisiana Department of Labor, Office of Employment, Security, Research and Statistics Ltd.
- (2) Public school enrollment from St. Charles Parish School Board, Comprehensive Annual Financial Report - Statistical Section.
- (3) Information not available.