

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

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT**

Year Ended December 31, 2010

**Submitted by:
Department of Finance**

INTRODUCTORY SECTION

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**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
As of and for the Year Ended December 31, 2010**

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ST. JOHN

THE BAPTIST PARISH

Natalie Robottom
Parish President

Office of the Parish President

June 22, 2011

To the Honorable Parish President,
Council Members and the Citizens of St. John the Baptist Parish:

The comprehensive annual financial report of St. John the Baptist Parish Council (the "Parish") for the year ended December 31, 2010, is hereby submitted as mandated by the St. John the Baptist Parish Home Rule Charter and state statutes. The Home Rule Charter and the state statutes require that the Parish issue annually a report on its financial position and activity, and that an independent firm of certified public accountants audit this report.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and operating activities of the Parish. All disclosures necessary to enable the reader to gain an understanding of the Parish's financial activities have been included.

The Comprehensive Annual Financial Report is presented in four sections: introductory, financial, statistical, and reports required by Government Auditing Standards. The introductory section includes this transmittal letter, the most recent GFOA Certificate, an organizational chart and a list of the Parish's principal elected and appointed officials. The financial section includes management's discussion and analysis (MD&A), basic financial statements, required supplemental information and other supplemental information, as well as the independent auditor's report. The MD&A immediately follows the independent auditor's report and provides a narrative introduction, overview and analysis of the basic financial statements. MD&A is a complement to and should be read in conjunction with this transmittal letter. The statistical section includes selected financial and demographic information, generally presented on a ten-year basis.

The Parish is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1996 and U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations". Information related to this single audit, including the Schedule of Expenditures of Federal Awards,

findings and questioned costs, and auditor's reports on internal control and compliance, are included in the single audit section of this report.

ST. JOHN THE BAPTIST PARISH

St. John the Baptist Parish is located in southeast Louisiana, part of the industrial corridor that stretches along the Mississippi River between Baton Rouge and New Orleans. Its proximity to the largest cities of south Louisiana provides ample opportunity to take advantage of the commercial, industrial, and recreational resources available in both directions. St. John Parish has an estimated population of 46,000 and covers a 219 square mile area. It is one of three river parishes that comprise the Port of South Louisiana, which is the nation's largest tonnage port.

The economic base of St. John the Baptist Parish is dominated by the petrochemical, grain, and steel industries, which flourish along the Mississippi River from Baton Rouge to the Gulf of Mexico. Its hard working labor force, excellent transportation network, abundant raw materials, and land for commercial and industrial development make St. John the Baptist Parish an ideal prospect for business investment.

REPORTING ENTITY

A Home Rule Charter, which was approved on November 4, 1980, established the Parish's current system of government. The Parish operates under a president-council form of government with the Parish President, seven district Council Members and two at-large Council Members, each elected for a four-year concurrent term.

The Parish President is the chief executive officer of the Parish responsible for carrying out the policies adopted by the St. John the Baptist Parish Council and for the administration, direction, and supervision of all Parish departments, employees, agencies, and special districts. The Parish President submits an operating and capital outlay budget to the Council for adoption at least sixty days before the beginning of each fiscal year.

The St. John the Baptist Parish Council (the Council) is the governing authority for St. John the Baptist Parish. The Council consists of nine members of which seven members are elected to represent each of the Parish's seven districts. Two members are elected from single member divisions with each division representing approximately fifty percent of the Parish population. The Council elects a chairman and vice-chairman from among its nine members. The Council may levy and collect taxes, special assessments, service charges, license charges, fees and other revenues, and borrow funds in such a manner and subject to limitations provided by 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 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 it's 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.

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 relationship with the Parish.

Blended Component Units
Criminal Court Fund

Discretely Presented Component Units
Library

YEARLY REVIEW

RECREATION

St. John the Baptist Parish continues to make improvements to its parks and recreational facilities throughout the parish. The construction of a new gymnasium began in 2010 at the Regala Park in Reserve and expected to be completed in August. Over 1,600 children and adults participated in parish sponsored activities in 2010, while numerous others enjoyed the walking paths and park facilities throughout the parish. The West bank baseball field was completed with the installation of the ball field lights. Currently, the parish is process of constructing an Airnasium in order to enhance this recreational facility.

In baseball, the 9 and 10 year old Dizzy Dean teams won the state championships. The 9, 10, and 12 year old teams all advanced to the USSSA World Series.

PLANNING AND ZONING

St. John the Baptist Parish continues to experience growth opportunities during challenging economic times. New Commercial construction investments of \$9.7 million, 13.4 million in Commercial Renovations and Additions and 6.8 million in New Residential Construction are evidence of a growing confidence the citizens and investment community has in this Parish. Additional residential renovations and additions of 1.1 million is evidence of positive expectations for continued stable growth of residential properties in St. John. In 2010 the Planning & Zoning Department issued a total of 567 permits. These permits include new construction, additions, renovations, trade and other building related permitted activities.

NEW RESIDENTIAL	46	\$6,888,589
OTHER RESIDENTIAL	102	\$1,088,554

NEW COMMERCIAL	16	\$9,728,683
OTHER COMMERCIAL	46	\$13,429,843

INFRA-STRUCTURE IMPROVEMENTS

In April 2009, St. John Parish residents voted for five General Obligation Bond issues which totaled \$29,500,000 relating to future construction projects through-out the parish. The ballot propositions indicated expansion to the Lions and Edgard Water plants, improvements and/or construction to the Edgard Courthouse and the East bank Courthouse Annex, constructing and improving drains, canals, pumps and pumping plants, dykes and levees, constructing and improving public roads, highways and bridges, and construction, repairs, renovations and improvements to West and East bank parks, playgrounds and recreation facilities and acquiring buildings, equipment, furnishings, in addition to including construction of a gymnasium. Several of these projects are currently in process and will be completed in 2011.

FUTURE INITIATIVES

On January 26, 2010 the St. John Parish Council adopted an ordinance authorizing the issuance of \$15,000,000 of Public Improvement Bonds, Series 2010 of the St. John the Baptist Parish Sales Tax District. The funds are being issued for the purpose of purchasing, acquiring, extending and improving sewer infrastructure and sewage disposal facilities. Also, the Parish Council and Administration agreed to Refund not to exceed \$7,500,000 of Public Improvement Bonds in 2010 which will save the Parish over \$1,500,000 in interest payments during the remaining term of these issues.

INTERNAL AND BUDGETARY CONTROLS

The Finance Department is responsible for the establishment and maintenance of an internal control structure designed to provide reasonable, but not absolute, assurance that the assets of the Parish are safeguarded from loss, theft, or misuse and to ensure the reliability of financial records for preparing financial statements in conformity with generally accepted accounting principles. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and that the valuation of costs and benefits requires estimates and judgments by management.

Formal budgetary accounting is employed as a management control device and budgets are legally adopted for the general, special revenue and enterprise funds. The level of budgetary control is at the department/fund level. Appropriations that are not expended or encumbered, lapse at year-end.

Budgets for the general and special revenue funds are adopted on a modified accrual basis of accounting. Budgets for the enterprise funds

are adopted on an accrual basis. Budgetary data for the capital projects funds are not presented since these funds are budgeted over the life of the respective project and not on an annual basis.

CASH MANAGEMENT

St. John the Baptist Parish established an investment policy by local ordinance. The Parish's primary objectives, in order of investment activities are: safeguarding of principal investment, liquidity, and return on investment. The Parish's portfolio as of December 31, 2010 consists of interest bearing checking accounts with the local fiscal agent banks.

CAPITAL ASSETS

The capital assets of St. John the Baptist Parish are those capital assets used in the performance of primary general government and business-type functions. As of December 31, 2010, the Parish's capital assets amounted to \$205,877,157 net of accumulated depreciation.

RISK MANAGEMENT

The Parish is insured for general liability, automobile liability, property, unemployment, and worker's compensation. In addition, various control techniques, including pre-employment physicals and drug screening and an employee safety program, have been implemented to minimize accident-related losses.

LOCAL ECONOMY

St. John the Baptist Parish continues to attract new businesses annually and expects the Parish's sales tax revenues to continue generating sufficient revenues in the future due to construction developments upcoming in the near future. The Safe Land Storage tank terminal project is scheduled to begin construction during the fourth quarter of 2011 in Mt. Airy, La. The storage tanks will be built in order to store crude oil. The estimated cost of this project about one billion dollars which will create several hundred construction jobs and estimated 275 permanent jobs upon completion.

The property taxable value in St. John the Baptist Parish is expected to increase during the next few years according to the Parish Assessor's office due to expiration of industrial exemptions; therefore, generating more property tax revenues for the parish government. St. John the Baptist Parish is also continuing numerous capital projects ranging from recreational facilities, road and drainage improvements in addition to water and sewer improvements as a result of various bond issues.

INDEPENDENT AUDIT

As required by Louisiana State Statute, the Parish has had an annual audit performed by independent certified public accountants, Rebowe & Company, CPAs and Consultants. The independent auditor's report on the financial statements, which is included in the financial section of this report, has an unqualified opinion for the year ended December 31, 2010. The audit meets the requirements of Louisiana State Law. A single audit under the Single Audit Act of 1996 and related OMB Circular A-133 was required for the year ended December 31, 2010.

AWARDS

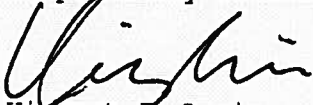
The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Parish for its comprehensive annual financial report for the year ended December 31, 2009. This was the eighth year that the Parish has received this prestigious award. The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management. This report satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

ACKNOWLEDGEMENT

I would like to take this opportunity to express my appreciation to all members of the finance department and other participating employees who contributed to the timely preparation of this report. Additionally, I would like to thank the Parish President and Parish Council for their continued interest and support in planning and conducting the operations of the Parish in a responsible and progressive manner.

Respectfully submitted,



Vincent J. Lucia
Parish Finance Manager

Certificate of Achievement for Excellence in Financial Reporting

Presented to

St. John the Baptist Parish
Council, Louisiana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2009

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

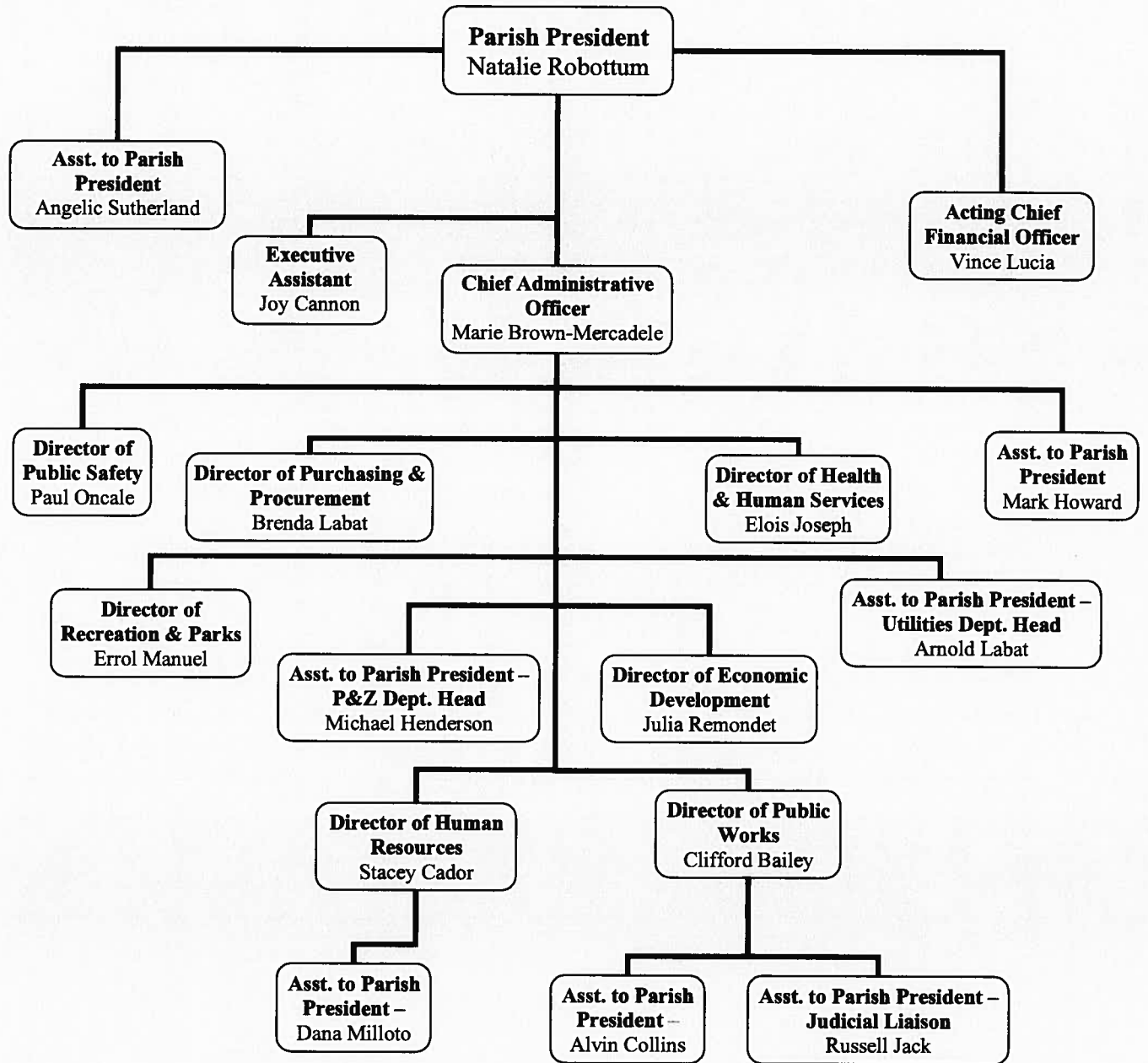
**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
PRINCIPAL OFFICIALS**

RONNIE SMITH	Chairperson
CHERYL MILLET	Vice-Chairperson
NATALIE ROBOTOM	Parish President
VINCE LUCIA	Finance Manager

COUNCIL MEMBERS

RAYDELL MORRIS	Division A
STEVE LEE	Division B
HASTON LEWIS	District I
DANIEL MILLET	District II
CHARLES JULIEN	District III
JACLYN HOTARD	District IV
DARNEL USRY	District V
RONNIE SMITH	District VI
CHERYL MILLET	District VII

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
ORGANIZATIONAL CHART
December 31, 2010**



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FINANCIAL SECTION

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REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

CONSULTANTS

A PROFESSIONAL CORPORATION

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Phone (504) 837-9116 • Fax (504) 837-0123 • www.rebowe.com

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of St. John the Baptist Parish Council (the "Parish"), as of and for the year ended December 31, 2010, which collectively comprise the Parish's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the management of the Parish. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the discretely presented governmental component unit of St. John the Baptist Parish Library. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the St. John the Baptist Parish Library, is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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 report of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of St. John the Baptist Parish Council, as of December 31, 2010, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2011, on our consideration of the St. John the Baptist Parish Council's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis and budgetary comparison information on pages 3 through 13 and 72 through 75, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Parish's basic financial statements. The introductory section, combining nonmajor fund financial statements, budgetary comparison schedules and the statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of the Parish. The combining nonmajor fund financial statements, budgetary comparison schedules and the Schedule of Expenditures of Federal Awards have been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, in our opinion, based on our audit and the report of the other auditors, are fairly stated, in all material respects in relation to the basic financial statements taken as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Reboue & Company

Metairie, Louisiana
June 17, 2011

REQUIRED SUPPLEMENTARY INFORMATION

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MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the St. John the Baptist Parish Council's financial report presents our discussion and analysis of the Parish's financial performance during the year that ended on December 31, 2010. Please read it in conjunction with the transmittal letter at the front of this report and the Parish's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

The assets of St. John the Baptist Parish Council exceeded its liabilities by approximately \$201.8 million at December 31, 2010. Of this amount approximately \$150 million is invested in capital assets net of related debt. The Parish has an unrestricted net asset balance of approximately \$35,866,072 million in the governmental activities and a net asset balance of \$710,075 in its business-type activities that may be used to meet its ongoing obligations.

The total net assets of the Parish decreased in 2010 by approximately \$1.7 million. Net assets of governmental activities decreased by approximately \$1.1 million while the net assets of business-type activities decreased by approximately \$.7 million. The decrease in net assets of governmental activities was due primarily to a decrease in sales tax revenues.

As of the close of the current year, the Parish's governmental funds reported combined ending fund balances of approximately \$91 million, an increase of approximately \$5 million in comparison with the prior year. At the end of the current year unreserved, undesignated fund balance for the General Fund was approximately \$1.8 million, or 25.2% of the total General Fund expenditures.

The Parish's total debt increased by approximately \$10.1 million during the current year. This was primarily due to the issuance of \$15 million in new bonds during March 2010, the proceeds of which will be used to finance construction projects throughout the Parish, including construction and/or improvements to Parish roads, bridges, drainage canals, parks and utilities system, and the issuance of \$7.4 million in refunding bonds during December 2010.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts: management's discussion and analysis (this section), the basic financial statements, required supplementary information, and an optional section that presents combining statements for non-major governmental funds. The basic financial statements include two kinds of statements that present different views of the Parish.

The first two statements are government-wide financial statements that provide both long-term and short-term information about the Parish's overall financial status.

The remaining statements are fund financial statements that focus on individual parts of the Parish government, reporting the Parish's operations in more detail than the government-wide statements.

Government-Wide Financial Statements

The government-wide financial statements report information about the Parish as a whole using accounting methods similar to those used by private-sector companies. The statement of net assets includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the Parish's net assets and how they have changed. The government-wide financial statements are divided into three categories:

- **Governmental activities** – This category includes most of the Parish's basic services such as public safety, public works, economic development and general government. Sales taxes and property taxes finance most of this activity.
- **Business-type activities** – This category reflects operations that are financed and operated in a manner similar to private businesses where the Parish charges a fee for services it provides. The Parish's water, sewer, solid waste, and mosquito abatement systems are included here.
- **Component Units** – This category includes the St. John Parish Library. This entity is legally separate from the Parish, but the Parish is financially accountable for it.

Fund Financial Statements

The fund financial statements provide more detailed information about the Parish's most significant funds – not the Parish as a whole. Funds are accounting devices that the Parish uses to keep track of specific sources of funding and spending for particular purposes. The Parish has many funds to account for the numerous funding sources provided annually. However, the fund financial statements look at the Parish's major funds with all non-major funds presented in total in one column. These statements report governmental activities on a more current basis rather than a long-term basis, indicating sources and uses of funding and resources available for spending in future periods.

The Parish has two types of funds:

Governmental funds – Most of the Parish's activities are reported in governmental funds, which focus on how money flows in and out of those funds, the balances that are left at year-end, and the amount available for spending in future periods. These funds are reported using the modified accrual basis of accounting, which measures cash and all other financial assets that can be readily converted to cash.

The relationship between governmental activities reported in the government-wide financial statements and the governmental funds reported in the fund financial statements are reconciled in the fund financial statements.

Proprietary funds – Services for which the Parish charges customers a fee are generally reported in proprietary funds. Proprietary funds, like government-wide statements, provide both long and short-term financial information.

The business-type activities reported in the government-wide financial statements are the same as the proprietary funds reported in the fund financial statements, but the latter provide more detail and additional information, such as cash flows.

Notes to Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information

In addition to the basis financial statements and accompanying notes, this report also presents certain required supplementary information. The combining statements referred to in connection with nonmajor governmental funds and enterprise funds are presented immediately following the required supplementary information.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As mentioned earlier, the assets of St. John the Baptist Parish Council exceeded its liabilities by approximately \$201.8 million at December 31, 2010. The largest portion (74.3%) of the net assets reflects investment in capital assets net of any related outstanding debt associated with the acquisition of those assets. The Parish uses these capital assets to provide services to its citizens. Consequently, these assets are not available for future spending. Although the Parish's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The following table reflects condensed information on the Parish's net assets:

Statement of Net Assets
(in thousands)

	Governmental Activities		Business-type Activities		Total	
	2010	2009	2010	2009	2010	2009
Assets						
Current and other assets	\$ 95,904	\$ 89,328	\$ 5,128	\$ 4,653	\$ 101,032	\$ 93,981
Capital assets	<u>77,179</u>	<u>72,665</u>	<u>128,022</u>	<u>129,283</u>	<u>205,201</u>	<u>201,948</u>
Total assets	<u>173,083</u>	<u>161,993</u>	<u>133,150</u>	<u>133,936</u>	<u>306,233</u>	<u>295,929</u>
Liabilities						
Long-term debt	89,722	79,351	6,168	6,476	95,890	85,827
Other liabilities	<u>5,513</u>	<u>3,728</u>	<u>3,005</u>	<u>2,824</u>	<u>8,518</u>	<u>6,552</u>
Total liabilities	<u>95,235</u>	<u>83,079</u>	<u>9,173</u>	<u>9,300</u>	<u>104,408</u>	<u>92,379</u>
Net assets						
Invested in capital assets, net of related debt	28,120	21,277	121,853	122,807	149,973	144,084
Restricted	13,861	43,471	1,414	1,354	15,275	44,825
Unrestricted	<u>35,866</u>	<u>14,165</u>	<u>710</u>	<u>476</u>	<u>36,576</u>	<u>14,641</u>
Total net assets	<u>\$ 77,847</u>	<u>\$ 78,913</u>	<u>\$ 123,977</u>	<u>\$ 124,637</u>	<u>\$ 201,824</u>	<u>\$ 203,550</u>

Another portion of St. John the Baptist Parish's net assets (7.6%) represents resources that are subject to restrictions on how they may be used. The majority of these restricted assets are the result of recent bond issuances to provide capital improvements to roads, drainage, and water system.

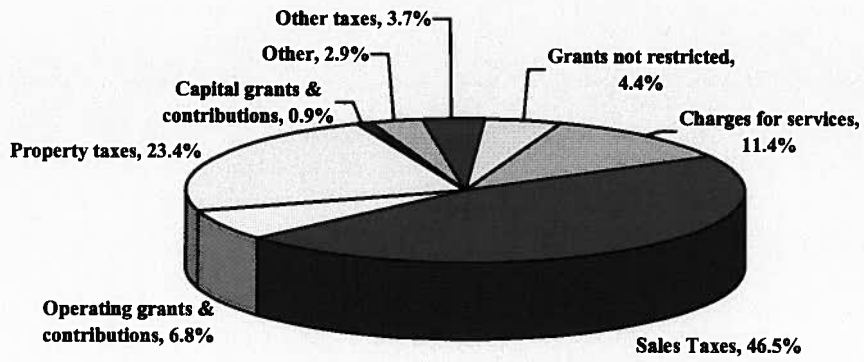
St. John the Baptist Parish's business-type activities net assets decreased approximately \$.7 million due primarily to a decrease in capital contributions. The Parish's governmental activities net assets decreased approximately \$1.1 million. This decrease is attributed primarily to a decrease in sales tax revenues.

A comparative view of the Parish's total revenues and total expenses for governmental and business-type activities are reflected in the following chart.

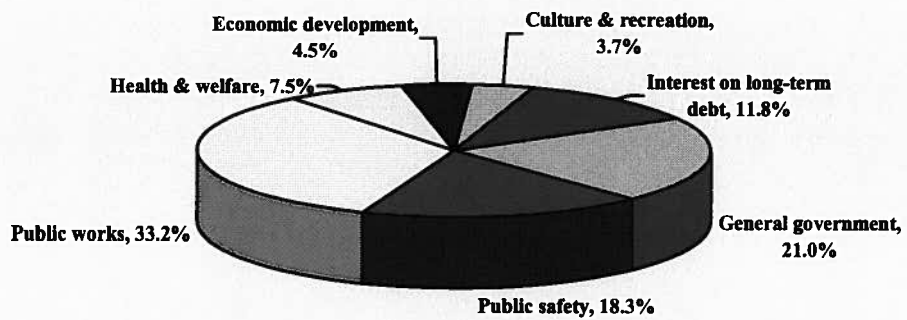
	Change in Net Assets (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2010	2009	2010	2009	2010	2009
Revenues						
Program revenues						
Charges for services	\$ 4,588	\$ 2,563	\$ 15,972	\$ 15,673	\$ 20,560	\$ 18,236
Operating grants and contributions	2,736	2,359	-	-	2,736	2,359
Capital grants and contributions	365	313	-	-	365	313
General revenues						
Property taxes	9,425	9,563	160	163	9,585	9,726
Sales taxes	18,691	30,990	-	-	18,691	30,990
Other taxes	1,488	2,648	-	-	1,488	2,648
Grants and contributions restricted to specific programs	1,788	282	325	-	2,113	282
Other	1,159	1,291	119	127	1,278	1,418
Total revenues	40,240	50,009	16,576	15,963	56,816	65,972
Expenses						
General government	7,901	7,024	-	-	7,901	7,024
Public safety	6,887	6,968	-	-	6,887	6,968
Public works	12,463	14,399	-	-	11,785	14,399
Health and welfare	2,826	2,230	-	-	2,826	2,230
Economic development	1,686	1,679	-	-	1,686	1,679
Culture and recreation	1,392	1,307	-	-	1,392	1,307
Interest on long-term debt	4,419	2,203	-	-	4,419	2,203
Solid waste	-	-	3,666	3,606	3,666	3,606
Mosquito abatement	-	-	755	767	755	767
Water	-	-	7,845	7,668	7,845	7,668
Sewer	-	-	8,696	8,798	8,696	8,798
Total expenses	37,574	35,810	20,962	20,839	58,536	56,649
Excess (deficiency) before transfers and contributions	2,666	14,199	(4,386)	(4,876)	(1,720)	9,323
Loss on sale of assets	(6)	-	-	-	(6)	-
Contributions	(2,625)	-	2,625	-	-	-
Transfers	(1,101)	(7,144)	1,101	7,144	-	-
Increase (decrease) in net assets	(1,066)	7,055	(660)	2,268	(1,726)	9,323
Net assets – beginning	78,913	71,858	124,637	122,369	203,550	194,227
Net assets – ending	\$ 77,847	\$ 78,913	\$ 123,977	\$ 124,637	\$ 201,824	\$ 203,550

The following charts illustrate the revenues and expense for governmental activities for 2010:

Revenues by Source - Governmental Activities

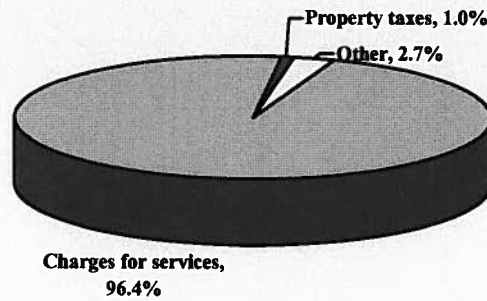


Expenses by Function - Governmental Activities

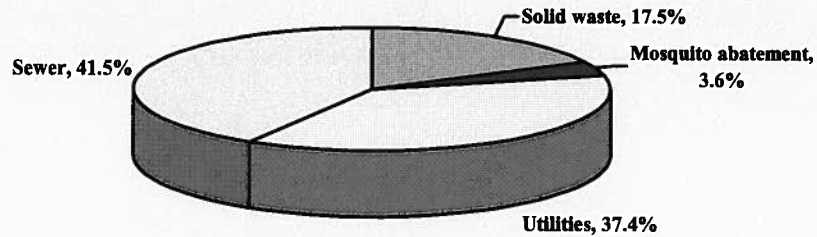


The Parish's business-type revenues increased 3.8% from the previous year due primarily to receiving an increase in Federal grant revenues. Charges for services accounted for nearly 96% of revenues for business-type activities and these increased slightly from the amount in 2009. The total expenses associated with business-type activities increased in 2010 as compared to 2009. The following charts illustrate the revenues and expense for business-type activities for 2010:

Revenues by Source - Business-type Activities



Revenues by Source - Business-type Activities



FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, St. John the Baptist Parish uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds – The focus of St. John the Baptist Parish's *governmental funds* is to provide information on near-term inflows, outflows and balances of *spendable* resources. Such information is useful in assessing St. John the Baptist Parish's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, St. John the Baptist Parish's governmental funds reported combined ending fund balances of approximately \$91 million, an increase of approximately \$5 million in comparison with the prior year. Approximately 43.5% of this total amount (approximately \$39.5 million) constitutes *unreserved, undesignated fund balance*. The remainder of fund balance is *reserved or designated* to indicate that it is not available for new spending because it has already been committed to 1) to liquidate contracts and purchase orders of the prior period (approximately \$37.5 million), or 2) to pay debt service (approximately \$13.9 million).

The General Fund is the chief operating fund of St. John the Baptist Parish. At the end of the current fiscal year, unreserved, undesignated fund balance of the General Fund was \$1,797,569, while total fund balance reached \$1,841,484. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved, undesignated fund balance represents 25.2% of total General Fund expenditures, while total fund balance represents 25.8% of that same amount.

The fund balance of St. John the Baptist Parish's General Fund increased by \$290,863 during the current fiscal year.

The fund balance of the Sales Tax District special revenue fund decreased by \$1,691,410 during the current fiscal year, due to a decrease in sales tax collections.

The fund balance of the Roads and Bridges Fund increased by \$147,379.

The fund balance of the 1992 General Obligation Sinking Fund increased by \$198,228, due to increase of taxable value on the 2010 tax roll and property tax collections exceeding debt service payments.

The fund balance of the 2009 General Obligation Bond Construction Fund decreased by \$5,784,923, due to the increase in construction projects.

The fund balance of the 2010 Sewer Bond Construction Fund increased by \$14,001,096, due to the issuance a new bond in the amount of \$15,000,000.

Propriety funds – St. John the Baptist Parish’s propriety funds provide the same type of information found in the government-wide financial statements, but in more detail.

BUDGETARY HIGHLIGHTS

The Parish’s budget is prepared according to Louisiana law. During the course of the year, the Parish revises its budget to take into consideration significant changes in revenues or expenditures. Louisiana Revised Statute 39:1311 requires a budget amendment if either expected revenues are less, or anticipated expenditures in excess, of budgetary goals by 5% or more. The original budget for the Parish was adopted on October 27, 2009 and the final revised budget was adopted on April 27, 2011.

A statement showing the Parish’s original and final budget compared with actual operating results is provided in the CAFR beginning on page 72.

A comparison of actual results as of December 31, 2010 and the original budget for the General Fund are as follows:

	<u>Original Budget</u>	<u>Actual</u>	<u>Difference</u>
Total revenues	\$ 4,062,510	\$ 3,993,833	\$ (68,677)
Total expenditures	6,822,003	7,132,563	(310,560)
Other financing sources	<u>3,223,871</u>	<u>3,429,593</u>	<u>205,722</u>
Net change in fund balance	<u>\$ 464,378</u>	<u>\$ 290,863</u>	<u>\$ (173,515)</u>

Significant variations between the original budget and the final amended budget for the General Fund are as follows:

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Difference</u>
Total revenues	\$ 4,062,510	\$ 3,932,808	\$ (129,702)
Total expenditures	6,822,003	7,247,537	(425,534)
Other financing sources	<u>3,223,871</u>	<u>3,579,000</u>	<u>355,129</u>
Net change in fund balance	<u>\$ 464,378</u>	<u>\$ 264,271</u>	<u>\$ (200,107)</u>

Total revenues in the final amended budget were lower than the original budget due to lower than anticipated sales tax and property tax receipts. The lower sales tax receipts were caused by the completion of the expansion project at Marathon Petroleum Plant.

CAPITAL ASSETS AND DEBT ADMINISTRATION

The Parish's investment in capital assets as of December 31, 2010 for its governmental and business-type activities were approximately \$205 million, net of depreciation as reflected in the schedule below:

	Capital Assets (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2010	2009	2010	2009	2010	2009
Land	\$ 3,491	\$ 3,508	\$ 1,679	\$ 1,678	\$ 5,170	\$ 5,186
Buildings	22,069	22,049	8,356	7,273	30,425	29,322
Equipment & fixtures	5,363	4,602	1,333	1,518	6,696	6,120
Infrastructure	34,541	36,932	116,654	118,814	151,195	155,746
Construction in progress	11,715	5,574	-	-	11,715	5,574
Total	<u>\$ 77,179</u>	<u>\$ 72,665</u>	<u>\$ 128,022</u>	<u>\$ 129,283</u>	<u>\$ 205,201</u>	<u>\$ 201,948</u>

The 6.2% increase in governmental activities capital assets is due primarily to an increase in construction in progress. The capital assets for business-type activities decreased approximately \$1.3 million or 1% due primarily to there not being as much completed construction during 2010. More detailed information on capital assets is included in Note 6 in the notes to the basic financial statements.

LONG-TERM DEBT

The Parish had approximately \$95.9 million in long-term debt as shown in the table below:

	Outstanding long-term debt (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2010	2009	2010	2009	2010	2009
General obligation bonds	\$ 53,260	\$ 55,520	\$ -	\$ -	\$ 53,260	\$ 55,520
Certificates of indebtedness	1,595	6,730	-	-	1,595	6,730
Public improvement bonds	23,510	11,142	-	-	23,510	11,142
Sales tax bonds	6,559	2,292	-	-	6,559	2,292
Capital lease obligations	998	1,338	-	-	998	1,338
Net post-employment benefit obligation	3,800	2,330	-	-	3,800	2,330
Revenue bonds	-	-	6,169	6,465	6,169	6,465
Total	<u>\$ 89,722</u>	<u>\$ 79,352</u>	<u>\$ 6,169</u>	<u>\$ 6,465</u>	<u>\$ 95,891</u>	<u>\$ 85,817</u>

The Parish's long-term debt increased by approximately \$10.1 million, new Public Improvement Bonds and other Additions and payments made during the year netted the increase in 2010.

More detailed information on long term obligations and debt is included in Note 11 in the notes to the basic financial statements.

ECONOMIC AND OTHER FACTORS BEARING ON THE PARISH'S FUTURE

The Parish's property tax base continues to grow, and sales taxes are expected to remain constant in 2011. The Parish has budgeted its expenditures conservatively in response to this change in revenues. Additional industrial expansion expected to begin in early 2011 should have a positive effect on the Parish's economy and the Parish government's revenues. These factors were taken into consideration during the budget process for St. John the Baptist Parish's 2011 budget year.

In January 2011, the Parish Council approved ordinance 11-05 authorizing the issuance of \$800,000 in Certificate of Indebtedness.

In February 2009, the Governmental Accounting Standards Board (GASB) issued Statement No. 54, Fund Balance Reporting and the Governmental Fund Type Definitions (Statement). This Statement classifies fund balance into various categories. In addition, the Statement clarifies the definitions of the various types of governmental funds. The Parish is required to implement this standard in the year ending December 31, 2011. The Parish has not determined the impact that adoption of GASB 54 will have on its financial statements.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Parish's finances and to demonstrate the Parish's accountability for the money it receives. If you have questions about this report or need additional information, contact the Parish's Chief Administrative Officer at 1801 W. Airline Hwy., LaPlace, LA 70068.

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BASIC FINANCIAL STATEMENTS

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ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
STATEMENT OF NET ASSETS
December 31, 2010

	PRIMARY GOVERNMENT			COMPONENT
	GOVERNMENTAL	BUSINESS-TYPE	TOTAL	UNIT
	ACTIVITIES	ACTIVITIES		LIBRARY
ASSETS				
Cash and cash equivalents	\$ 78,757,472	\$ 954,730	\$ 79,712,202	\$ 3,279,440
Inventory, at cost	-	218,101	218,101	-
Receivables (net of allowances)				
Accounts	465,368	2,760,005	3,225,373	-
Ad valorem taxes	9,200,382	-	9,200,382	3,396,756
Sales and use taxes	3,198,420	-	3,198,420	-
Other	526,302	-	526,302	65,950
Due from other governments	1,148,422	743,405	1,891,827	-
Prepaid Items	128,307	106,623	234,930	-
Other assets	562,419	91,883	654,302	-
Restricted assets	-	2,170,241	2,170,241	-
Internal balances	1,916,623	(1,916,623)	-	-
Capital assets not being depreciated	15,206,042	1,678,616	16,884,658	40,000
Capital assets being depreciated (net of accumulated depreciation)	61,972,858	126,343,162	188,316,020	3,182,466
TOTAL ASSETS	173,082,615	133,150,143	306,232,758	9,964,612
LIABILITIES				
Accounts, salaries, and other payables	3,769,069	1,423,159	5,192,228	70,214
Contracts payable	434,860	-	434,860	-
Due to other governments	340,408	-	340,408	-
Deposits due others	-	1,335,248	1,335,248	-
Other liabilities	21,435	131,531	152,966	141,194
Interest payable	947,901	114,630	1,062,531	-
Noncurrent liabilities:				
Due within one year	5,761,192	427,377	6,188,569	-
Due in more than one year	83,960,634	5,741,204	89,701,838	490,165
TOTAL LIABILITIES	95,235,499	9,173,149	104,408,648	701,573
NET ASSETS				
Invested in capital assets, net of related debt	28,120,063	121,853,197	149,973,260	3,222,466
Restricted for:				
Debt service	13,860,981	871,840	14,732,821	-
Capital outlay	-	541,882	541,882	-
Endowment	-	-	-	5,000
Unrestricted	35,866,072	710,075	36,576,147	6,035,573
TOTAL NET ASSETS	\$ 77,847,116	\$ 123,976,994	\$ 201,824,110	\$ 9,263,039

The accompanying notes are an integral part of this statement.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2010

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 7,901,315	\$ 1,335,907	\$ -	\$ -
Public safety	6,887,326	2,221,863	297,935	-
Public works	12,463,398	283,110	619,155	-
Health and welfare	2,826,036	277,557	1,743,064	-
Economic development	1,685,753	-	76,042	365,347
Culture and recreation	1,391,994	470,010	-	-
Interest on long-term debt	4,419,253	-	-	-
Total Governmental Activities	37,575,075	4,588,447	2,736,196	365,347
Business-type Activities:				
Solid Waste	3,666,131	3,911,412	-	-
Mosquito	754,575	539,848	-	-
Internal balances	7,844,726	6,246,552	-	-
Sewer	8,695,815	5,273,692	-	-
Total Business-type Activities	20,961,247	15,971,504	-	-
Total Primary Government	\$ 58,536,322	\$ 20,559,951	\$ 2,736,196	\$ 365,347
Component Unit:				
Library	\$ 2,733,403	\$ 55,046	\$ 14,914	\$ -

General Revenues:
Ad valorem
Sales taxes
Franchise taxes
Beer taxes
Severance taxes
Video poker taxes
State revenue sharing (unrestricted)
Grants and contributions not restricted
Investment earnings
Other general revenues
Loss on sale of capital assets
Capital Contributions
Transfers
Total general revenues and transfers

Change in Net Assets

Net assets-beginning of year

Net assets-end of year

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and
Changes in Net Assets

Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Library
\$ (6,565,408)	\$ -	\$ (6,565,408)	\$ -
(4,367,528)	-	(4,367,528)	-
(11,561,133)	-	(11,561,133)	-
(805,415)	-	(805,415)	-
(1,244,364)	-	(1,244,364)	-
(921,984)	-	(921,984)	-
(4,419,253)	-	(4,419,253)	-
<u>(29,885,085)</u>	<u>-</u>	<u>(29,885,085)</u>	<u>-</u>
-	245,281	245,281	-
-	(214,727)	(214,727)	-
-	(1,598,174)	(1,598,174)	-
-	(3,422,123)	(3,422,123)	-
<u>-</u>	<u>(4,989,743)</u>	<u>(4,989,743)</u>	<u>-</u>
<u>\$ (29,885,085)</u>	<u>\$ (4,989,743)</u>	<u>\$ (34,874,828)</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,663,443)</u>
\$ 9,425,335	\$ 159,795	\$ 9,585,130	\$ 3,453,048
18,691,071	-	18,691,071	-
830,083	-	830,083	-
48,002	-	48,002	-
60,140	-	60,140	-
549,448	-	549,448	-
112,209	-	112,209	99,262
1,788,020	325,136	2,113,156	-
457,255	22,585	479,840	10,045
589,144	96,742	685,886	3,859
(6,000)	-	(6,000)	-
(2,624,747)	2,624,747	-	-
(1,100,808)	1,100,808	-	-
<u>28,819,152</u>	<u>4,329,813</u>	<u>33,148,965</u>	<u>3,566,214</u>
(1,065,933)	(659,930)	(1,725,863)	902,771
<u>78,913,049</u>	<u>124,636,924</u>	<u>203,549,973</u>	<u>8,360,268</u>
<u>\$ 77,847,116</u>	<u>\$ 123,976,994</u>	<u>\$ 201,824,110</u>	<u>\$ 9,263,039</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2010

	General	Sales Tax District	Roads and Bridges	1992 General Obligation		2009 General Obligation		2010 Sewer Construction		NON-MAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
				Sinking	Bond	Construction	Bond	Bond	Bond		
ASSETS											
Cash and cash equivalents	\$ 157,014	\$ 13,134,969	\$ 1,043,190	\$ 6,992,872	\$ 23,632,971	\$ 14,040,738			\$ 19,755,718	\$	\$ 78,757,472
Receivables (net of allowances for uncollectible)											
Accounts	160,010	-	-	-	-	-	-	-	305,358		465,368
Ad valorem taxes	1,689,226	-	-	4,667,772	-	-	-	-	2,843,384		9,200,382
Sales and use taxes	51,836	1,190,010	491,504	-	-	-	-	-	1,465,070		3,198,420
Other	-	-	210,491	-	-	-	-	-	315,811		526,302
Due from other funds	411,108	1,829,607	54,997	-	-	-	-	-	447,305		2,743,017
Due from other governments	50,613	-	155,879	-	416,889	-	-	-	525,041		1,148,422
Prepaid items	43,915	-	67,464	-	-	-	-	-	16,928		128,307
Internal balances	-	-	-	-	-	-	-	-	100,000		100,000
TOTAL ASSETS	\$ 2,563,722	\$ 16,154,586	\$ 2,023,525	\$ 11,660,644	\$ 24,049,860	\$ 14,040,738	\$	\$	\$ 25,774,615	\$	\$ 96,267,690
LIABILITIES AND FUND BALANCES											
Liabilities:											
Accounts, salaries, and other payables	\$ 637,131	\$ 60,950	\$ 426,084	\$ 350	\$ 1,468,978	\$ 12,540			\$ 1,163,036	\$	\$ 3,769,069
Contracts payable	-	-	28,591	-	224,428	27,102			154,739		434,860
Due to other funds	85,107	200,000	11,612	-	-	-			529,675		826,394
Due to other governments	-	-	75,038	-	-	-			265,370		340,408
Other liabilities	-	-	-	-	-	-			21,435		21,435
Total Liabilities	722,238	260,950	541,325	350	1,693,406	39,642			2,134,255		5,392,166
Fund balances:											
Reserved for:											
Debt service	-	-	-	11,660,294	-	-			2,200,687		13,860,981
Prepaid items	43,915	-	67,464	-	-	-			16,928		128,307
Unreserved											
Designated for:											
Capital projects funds	-	-	-	-	22,356,454	14,001,096			1,010,774		37,368,324
Undesignated, reported in:											
General fund	1,797,569	-	-	-	-	-			-		1,797,569
Special revenue funds	-	15,893,636	1,414,736	-	-	-			20,506,288		37,814,660
Capital project funds	-	-	-	-	-	-			(94,317)		(94,317)
Total fund balances	1,841,484	15,893,636	1,482,200	11,660,294	22,356,454	14,001,096			23,640,360		90,875,524
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,563,722	\$ 16,154,586	\$ 2,023,525	\$ 11,660,644	\$ 24,049,860	\$ 14,040,738	\$	\$	\$ 25,774,615	\$	\$ 96,267,690

The accompanying notes are an integral part of this statement.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET ASSETS
December 31, 2010**

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Fund Balances, Total Governmental Funds	\$ 90,875,524
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	77,178,900
Long-term liabilities, including bonds payable, are not due and Internal balances in the governmental funds:	
Accrued interest payable	(947,901)
Bonds Payable	(83,329,000)
Certificates of indebtedness payable	(1,595,000)
Capital lease obligations	(998,250)
Net OPEB Obligation	(3,799,576)
Premiums, discounts and deferred charges, net	<u>462,419</u>
Net Assets of Governmental Activities	<u>\$ 77,847,116</u>

The accompanying notes are an integral part of this statement.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS**

For the Year Ended December 31, 2010

	General	Sales Tax		Roads and Bridges		2009 General		2010 Sewer		OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
		District		Obligation		Obligation	Construction	Construction	Bond		
REVENUES											
Taxes:											
Ad valorem	\$ 1,695,407	\$ -	\$ -	\$ 4,828,881	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,901,047	\$ 9,425,335
Sales and use	-	7,907,255	3,235,926	-	-	-	-	-	-	7,547,890	18,691,071
Video poker	-	-	-	-	-	-	-	-	-	549,448	549,448
Licenses and permits	1,606,345	-	-	-	-	-	-	-	-	-	1,606,345
Intergovernmental revenues:											
Federal grants	248,647	-	2,049	-	416,889	-	-	-	-	1,994,696	2,662,281
State funds:											
Parish transportation funds	-	-	459,901	-	-	-	-	-	-	-	459,901
State revenue sharing	66,518	-	-	-	-	-	-	-	-	45,691	112,209
Other	108,142	-	129,073	-	286,800	-	-	-	-	1,514,807	2,038,822
Fees, charges, and commissions for services	132,090	-	175,661	-	-	-	-	-	-	1,188,480	1,496,231
Internal balances	-	-	22,471	-	-	-	-	-	-	2,221,863	2,244,334
Investment earnings	21,420	60,500	1,946	37,514	118,788	53,000	-	-	-	165,703	458,871
Other revenues	115,264	-	68,061	-	-	-	-	-	-	312,524	495,849
Total Revenues	3,993,833	7,967,755	4,095,088	4,866,395	822,477	53,000	18,442,149	40,240,697			
EXPENDITURES											
Current:											
General government											
Legislative	557,368	-	-	-	-	-	-	-	-	-	557,368
Judicial	1,020,125	-	-	-	-	-	-	-	-	1,876,523	2,896,648
Executive	801,909	-	-	-	-	-	-	-	-	-	801,909
Elections	143,133	-	-	-	-	-	-	-	-	-	143,133
Finance and administration	269,510	60,950	-	-	-	-	-	-	-	-	330,460
Civil service	62,339	-	-	-	-	-	-	-	-	-	62,339
Building and plant	1,967,684	-	-	-	-	-	-	-	-	-	1,967,684
Planning and zoning	606,297	-	-	-	-	-	-	-	-	250	606,547

(Continued)

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

**STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES (CONTINUED)**

GOVERNMENTAL FUNDS

For the Year Ended December 31, 2010

	General	Sales Tax District	Roads and Bridges	General Obligation	2009 General Obligation Construction	2010 Sewer Construction Bond	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Public safety	\$ 667,565	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,070,028	\$ 7,737,593
Public works	-	-	7,166,974	-	6,260,308	380,734	4,650,103	18,458,119
Health and welfare	77,698	-	-	-	-	-	2,716,798	2,794,496
Economic development	-	-	-	-	-	-	1,601,432	1,601,432
Culture and recreation	-	-	-	-	-	-	903,551	903,551
Debt service	958,935	-	130,735	4,668,167	-	92,749	4,586,500	10,437,086
Total Expenditures	7,132,563	60,950	7,297,709	4,668,167	6,260,308	473,483	23,405,185	49,298,365
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,138,730)	7,906,805	(3,202,621)	198,228	(5,437,831)	(420,483)	(4,963,036)	(9,057,668)
OTHER FINANCING SOURCES (USES)								
Sale of capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000
Proceeds of debt issued	-	-	-	-	-	15,000,000	-	15,000,000
Issuance of refunding bonds	-	-	-	-	-	-	7,370,000	7,370,000
Premium on debt issuance	-	-	-	-	-	14,835	-	14,835
Payment to refunded bond escrow agent	-	-	-	-	-	-	(7,184,271)	(7,184,271)
Transfers in	3,744,911	-	3,500,000	-	-	-	6,391,788	13,636,699
Transfers out	(315,318)	(9,598,215)	(150,000)	-	(347,092)	(593,256)	(3,733,626)	(14,737,507)
Total Other Financing Sources (Uses)	3,429,593	(9,598,215)	3,350,000	-	(347,092)	14,421,579	2,873,891	14,129,756
Net Change in Fund Balances	290,863	(1,691,410)	147,379	198,228	(5,784,923)	14,001,096	(2,089,145)	5,072,088
Fund balances -- beginning of year	1,550,621	17,585,046	1,334,821	11,462,066	28,141,377	-	25,729,505	85,803,436
Fund balances -- end of year	\$ 1,841,484	\$ 15,893,636	\$ 1,482,200	\$ 11,660,294	\$ 22,356,454	\$ 14,001,096	\$ 23,640,360	\$ 90,875,524

The accompanying notes are an integral part of this statement.

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**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2010**

Amounts reported for governmental activities in the Statement of Activities are different because:

Net Change in Fund Balances, Total Governmental Funds	\$ 5,072,088
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:	
Capital outlays, net	11,583,022
Depreciation expense	(4,408,251)
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations).	(36,000)
Transfers of completed capital projects to the business-type activities are shown on the Statement of Activities, but not on the fund financial statements.	(2,624,747)
Internal balances	
The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is issued, whereas these amounts are deferred and amortized in the Statement of Activities:	
Proceeds from long-term debt issued	(22,370,000)
Principal payments on long-term debt	5,945,484
Bond issuance costs on new debt	278,208
Premiums on new debt	(14,835)
Amortization of bond issuance costs	(70,888)
Amortization of bond premiums	20,748
Capital lease payments	339,280
Increase in net post-employment benefit obligations	(1,469,314)
Increase in accrued interest payable	(494,999)
Payments to escrow - debt refundings	7,184,271
Change in Net Assets of Governmental Activities	\$ (1,065,933)

The accompanying notes are an integral part of this statement.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
STATEMENT OF FUND NET ASSETS
PROPRIETARY FUNDS
December 31, 2010**

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				
	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Enterprise Funds
ASSETS					
Current assets					
Cash and cash equivalents	\$ 187,435	\$ 31,374	\$ 244,071	\$ 491,850	\$ 954,730
Inventory	-	-	218,101	-	218,101
Receivables, net	171,733	180,303	2,054,561	353,408	2,760,005
Due from other funds	1,595,151	166,319	68,565	2,016,197	3,846,232
Due from other governments	-	-	-	743,405	743,405
Prepaid items	-	-	52,270	54,353	106,623
Other assets	-	-	91,883	-	91,883
Total current assets	1,954,319	377,996	2,729,451	3,659,213	8,720,979
Restricted assets					
Cash and cash equivalents	-	-	2,170,241	-	2,170,241
Total restricted assets	-	-	2,170,241	-	2,170,241
Noncurrent assets					
Capital assets, net	-	2,835	55,748,682	72,270,261	128,021,778
Total noncurrent assets	-	2,835	55,748,682	72,270,261	128,021,778
Total assets	\$ 1,954,319	\$ 380,831	\$ 60,648,374	\$ 75,929,474	\$ 138,912,998
LIABILITIES					
Current liabilities					
Accounts and salaries payable	\$ 515,000	\$ 56,365	\$ 419,635	\$ 432,159	\$ 1,423,159
Due to other funds	200,000	-	3,900,759	1,662,096	5,762,855
Other liabilities	-	-	131,531	-	131,531
Current liabilities payable from restricted assets:					
Customer deposits	-	-	1,335,248	-	1,335,248
Bonds payable, current portion	-	-	427,377	-	427,377
Accrued interest payable	-	-	114,630	-	114,630
Total current liabilities	715,000	56,365	6,329,180	2,094,255	9,194,800
Noncurrent liabilities					
Bonds payable	-	-	5,741,204	-	5,741,204
Total noncurrent liabilities	-	-	5,741,204	-	5,741,204
Total liabilities	715,000	56,365	12,070,384	2,094,255	14,936,004
NET ASSETS					
Invested in capital assets, net of related debt	-	2,835	49,580,101	72,270,261	121,853,197
Restricted					
Capital outlay	-	-	328,163	213,719	541,882
Debt service	-	-	786,803	85,037	871,840
Unrestricted	1,239,319	321,631	(2,117,077)	1,266,202	710,075
Total net assets	1,239,319	324,466	48,577,990	73,835,219	123,976,994
Total liabilities and net assets	\$ 1,954,319	\$ 380,831	\$ 60,648,374	\$ 75,929,474	\$ 138,912,998

The accompanying notes are an integral part of this statement.

ST. JOHN THE BAPTIST PARISH COUNCIL
STATEMENTS OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For the Year Ended December 31, 2010

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				TOTAL ENTERPRISE FUNDS
	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	
Operating Revenues					
Charges for Services:					
Water sales	\$ -	\$ -	\$ 5,960,948	\$ -	\$ 5,960,948
Sewer charges	-	-	-	5,217,851	5,217,851
Mosquito abatement	-	539,848	-	-	539,848
Fees, charges, and commissions	3,911,412	-	285,604	55,841	4,252,857
Other income	2,339	-	77,533	16,870	96,742
Total revenues	<u>3,913,751</u>	<u>539,848</u>	<u>6,324,085</u>	<u>5,290,562</u>	<u>16,068,246</u>
Operating expenses					
General administration	-	-	1,149,167	1,536,906	2,686,073
Purification	-	-	1,274,677	-	1,274,677
Internal balances	-	-	138,221	-	138,221
Salaries, operations	-	-	2,858,934	1,814,464	4,673,398
Plant	-	-	-	2,691,240	2,691,240
Vehicles	-	-	-	77,446	77,446
Indirect costs	190,917	-	-	-	190,917
Contract services	3,474,547	744,231	-	-	4,218,778
Miscellaneous	667	-	-	-	667
Depreciation	-	10,344	2,049,228	2,575,759	4,635,331
Total operating expenses	<u>3,666,131</u>	<u>754,575</u>	<u>7,470,227</u>	<u>8,695,815</u>	<u>20,586,748</u>
Operating income (loss)	<u>247,620</u>	<u>(214,727)</u>	<u>(1,146,142)</u>	<u>(3,405,253)</u>	<u>(4,518,502)</u>
Nonoperating income (expense)					
Ad valorem tax	-	159,795	-	-	159,795
Grant revenue	-	-	168,567	156,569	325,136
Interest income	1,311	216	19,413	1,645	22,585
Interest expense	-	-	(374,499)	-	(374,499)
Net nonoperating income (expense)	<u>1,311</u>	<u>160,011</u>	<u>(186,519)</u>	<u>158,214</u>	<u>133,017</u>
Income (loss) before contributions and transfers	<u>248,931</u>	<u>(54,716)</u>	<u>(1,332,661)</u>	<u>(3,247,039)</u>	<u>(4,385,485)</u>
Capital contributions	-	-	2,052,613	572,134	2,624,747
Transfers in	-	100,000	-	2,056,409	2,156,409
Transfers out	-	(15,000)	(588,505)	(452,096)	(1,055,601)
Change in net assets	248,931	30,284	131,447	(1,070,592)	(659,930)
Net assets - beginning of year	<u>990,388</u>	<u>294,182</u>	<u>48,446,543</u>	<u>74,905,811</u>	<u>124,636,924</u>
Net assets - end of year	<u>\$ 1,239,319</u>	<u>\$ 324,466</u>	<u>\$ 48,577,990</u>	<u>\$ 73,835,219</u>	<u>\$ 123,976,994</u>

The accompanying notes are an integral part of this statement.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS**

For the Year Ended December 31, 2010

	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Enterprise Funds
Cash Flows From Operating Activities:					
Receipts from customers and users	\$ 3,861,034	\$ 535,672	\$ 5,915,864	\$ 10,228,823	\$ 20,541,393
Other receipts	2,339	-	77,533	16,870	96,742
Payments to suppliers	22,448	-	(2,586,846)	(4,313,619)	(6,878,017)
Payments to employees	(3,474,547)	(744,231)	(2,851,153)	(1,791,195)	(8,861,126)
Net receipts/payments for interfund services provided or used	(475,051)	(6,917)	666,888	(5,174,644)	(4,989,724)
Net Cash Provided by (Used in) Operating Activities	(63,777)	(215,476)	1,222,286	(1,033,765)	(90,732)
Cash Flows From NonCapital Financing Activities:					
Transfers to other funds	-	(15,000)	(588,505)	(452,096)	(1,055,601)
Advances from other funds	-	100,000	-	2,056,409	2,156,409
Ad valorem taxes	-	159,795	-	-	159,795
Subsidy from federal grants	-	-	168,567	156,569	325,136
Net Cash Provided by (Used in) Noncapital Internal balances	-	244,795	(419,938)	1,760,882	1,585,739
Cash Flows From Capital and Related Financing Activities:					
Purchases of capital assets	-	-	(220,230)	(529,113)	(749,343)
Principal paid on capital debt	-	-	(398,935)	-	(398,935)
Interest paid on capital debt	-	-	(374,499)	-	(374,499)
Net Cash Used in Capital and Related Financing Activities	-	-	(993,664)	(529,113)	(1,522,777)
Cash Flows From Investing Activities:					
Interest and dividends received	1,311	216	19,413	1,645	22,585
Net Cash Provided by Investing Activities	1,311	216	19,413	1,645	22,585
Net Increase (Decrease) in Cash and Cash Equivalents	(62,466)	29,535	(171,903)	199,649	(5,185)
Cash and Cash Equivalents, Beginning of Year	249,901	1,839	2,586,215	292,201	3,130,156
Cash and Cash Equivalents, End of Year	\$ 187,435	\$ 31,374	\$ 2,414,312	\$ 491,850	\$ 3,124,971

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (CONTINUED)
For the Year Ended December 31, 2010**

	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Enterprise Funds
Reconciliation to Statement of Net Assets:					
Cash and cash equivalents	\$ 187,435	\$ 31,374	\$ 244,071	\$ 491,850	\$ 954,730
Restricted assets - cash and cash equivalents	-	-	2,170,241	-	2,170,241
Cash and Cash Equivalents, End of Year	<u>\$ 187,435</u>	<u>\$ 31,374</u>	<u>\$ 2,414,312</u>	<u>\$ 491,850</u>	<u>\$ 3,124,971</u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:					
Operating income (loss)	\$ 247,620	\$ (214,727)	\$ (1,146,142)	\$ (3,405,253)	\$ (4,518,502)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation expense	-	10,344	2,049,228	2,575,759	4,635,331
(Increase) decrease in accounts receivable	(50,378)	(4,176)	(330,688)	(80,961)	(466,203)
(Increase) decrease in intergovernmental receivables	-	-	-	5,036,092	5,036,092
(Increase) decrease in due from other funds	(385,051)	(6,917)	7,163	(277,654)	(662,459)
(Increase) decrease in inventories	-	-	36,327	-	36,327
(Increase) decrease in prepaid items	-	-	(2,623)	(2,317)	(4,940)
Increase (decrease) in customer deposits	-	-	(40,474)	-	(40,474)
Increase (decrease) in accounts payable	214,032	-	(4,024)	17,559	227,567
Increase (decrease) in other liabilities	-	-	(6,206)	-	(6,206)
Increase (decrease) in due to other funds	(90,000)	-	659,725	(4,896,990)	(4,327,265)
Total Adjustments	<u>(311,397)</u>	<u>(749)</u>	<u>2,368,428</u>	<u>2,371,488</u>	<u>4,427,770</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (63,777)</u>	<u>\$ (215,476)</u>	<u>\$ 1,222,286</u>	<u>\$ (1,033,765)</u>	<u>\$ (90,732)</u>
Noncash Investing, Capital, and Financing Activities					
Contributions of capital assets	\$ -	\$ -	\$ 2,052,613	\$ 572,134	\$ 2,624,747

The accompanying notes are an integral part of this statement.

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**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2010**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICES

The financial statements of the Parish of St. John the Baptist 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 Parish's accounting policies are described below.

A. REPORTING ENTITY

The St. John the Baptist Parish Council (the Council) is the governing authority for the Parish of St. John the Baptist, a political subdivision of the State of Louisiana as authorized by the State Constitution. The Council consists of nine members, two of whom are elected from two divisions of the Parish consisting of 50% of the Parish's population and seven members 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 the administration of all Parish departments, offices, agencies and special districts.

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

St. John the Baptist Parish occupies 219 square miles with a population of approximately 45,924. Council offices are located in the Parish office building at 1801 West Airline Highway, LaPlace.

As the governing authority of the Parish, for financial reporting purposes, the St. John the Baptist Parish Council is the reporting entity for St. John the Baptist Parish. Generally accepted accounting principles require the financial statements of the reporting entity to present the primary government (the Council) and its component units. Component units are defined as legally separate organizations for which the elected officials of the primary government (the Council) are financially accountable. The criteria used in determining whether financial accountability exists include the appointment of a voting majority of an organization's governing board, the ability of the primary government to impose its will on that organization or whether there is a potential for the organization to provide specific financial benefits or burdens to the primary government. Fiscal dependency may also play a part in determining financial accountability.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (CONTINUED)

In addition, a component unit can be another organization for which the nature and significance of its relationship with a primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The component units discussed below are included in the Council's basic financial statements either as blended component units or as discretely presented component units because of the significance of its operational or financial relationship with the Council.

a. Blended Component Unit

Criminal Court Fund: The Criminal Court Fund accounts for a portion of the annual cost of the courts. The annual revenues are derived from fines, forfeitures, court fees, etc. The Criminal Court Fund is a legally separate entity from the Council. However, the Criminal Court Fund provides services entirely, or almost entirely, to the Council. Because the nature and significance of the relationship between the Council and the Criminal Court Fund is such that exclusion would cause the Council's financial statements to be misleading or incomplete, this entity is reported as if it were part of the Parish's operations.

b. Discretely Presented Component Unit

Library: St. John the Baptist Parish Library was established by the parish governing authority under the provisions of the Louisiana Revised Statute (LSA-R.S.) 25:211. The library provides citizens of the parish access to library materials, books, magazines, records and films. The library is governed by a board of control that is appointed by the Council. The Library is considered to be fiscally dependent on the Council because it cannot levy taxes or issue bonded debt without approval by the Parish Council. St. John the Baptist Parish Library issues separate financial statements and has a year end of December 31. Complete financial statements may be obtained directly from the administrative office of St. John the Baptist Parish Library, 1334 West Airline Highway, LaPlace, Louisiana 70068.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e. the Statement of Net Assets and the Statement of Changes in Net Assets) report information on all of the activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements are reported using the *economic measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Parish considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

Those revenues considered susceptible to accrual include sales and use tax revenues, federal and state grants and certain franchise fees. Sales taxes are recognized when collected by vendors. Interest 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 reimbursements are the amounts the General Fund charges to several other funds based on the level of services provided to these funds by the General Fund.

The Parish reports deferred revenue on its nonmajor governmental funds' combining balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. Deferred revenues also arise when resources are received by the Parish before it has a legal claim to them, as when grant moneys 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 governmental fund balance sheet and revenue is recognized.

The Parish reports the following major governmental funds:

The *General Fund* is the Parish's primary operating fund. It accounts for all financial resources and expenditures of the general government, except those required to be accounted for in another fund.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The *Sales Tax District Fund* accounts for the revenues derived from the 1% sales tax passed by the residents of St. John Parish for capital sewer improvements. The revenue is used to repay the annual principal and interest payments for sewer improvement bonds.

The *Roads and Bridges Fund* accounts for revenues generated from a 3/8% sales tax and some state-generated revenues, such as Parish Transportation and Department of Public Safety fees.

The *1992 General Obligation Sinking Fund* accounts for the payment of principal and interest on the general obligation debt of the Parish. The general obligation debt is secured by property tax levies.

The *2009 General Obligation Bond Construction Fund* was created by a 2009 bond issuance to fund various capital improvements throughout the Parish.

The *2010 Sewer Bond Construction Fund* was created by a 2010 bond issuance to fund sewerage capital improvements throughout the Parish.

The Parish reports the following major proprietary funds:

The *Solid Waste Fund* accounts for the annual cost to provide solid waste collection services to the residents of St. John Parish. Annual revenues are generated by a user charge on the monthly utility bill.

The *Mosquito Abatement Fund* accounts for the annual cost to provide mosquito services to the residents of St. John Parish. Annual revenue is generated by a \$2.50 service charge on the monthly utility bill and a .48 mill Ad Valorem Tax.

The *Utilities System Fund* accounts for the annual operations of the water services supplied to the residents of St. John Parish. Revenue is generated from user fees for services provided. There is also a \$.25 user fee charged on the utility bill to assist in the funding of animal control. In addition, other revenues are generated from the operations of this department, such as animal fees, grass cutting, etc.

The *Sewerage Fund* accounts for the annual operation of the Wastewater Department. Revenue is generated from water consumption user charges on the utility bill along with charges for permits. The expenditures are the cost for the annual operations of the wastewater plants along with other costs associated with operations of this department. This department is currently being subsidized with a transfer from the Sales Tax District to meet its annual operating responsibilities.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Utilities System, Sewerage, Solid Waste and Mosquito Abatement Funds are charges to customers for services. Operating expenses for the enterprise funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the Parish's policy to use restricted resources first, then unrestricted resources as they are needed.

D. BUDGETARY ACCOUNTING

Formal budgetary accounting is employed as a management control device and budgets are legally adopted for the General Fund, Special Revenue and Enterprise Funds. Budgets for the General and Special Revenue Funds are adopted on the modified accrual basis of accounting. Enterprise Fund budgets are adopted on the accrual basis of accounting. Budgetary data for the Capital Project funds are not presented since these funds are budgeted over the life of the respective project and not on an annual basis. Other funds are administratively budgeted for management use only.

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

Once a budget is approved by the Parish Council, management is authorized to transfer amounts between line items within a department. However, management cannot transfer appropriations between departments without the approval of the Parish Council. If it becomes evident that receipts or disbursements will vary substantially from those budgeted, then the Council shall prepare and adopt an amended budget. During the year, several discretionary amendments were necessary. Generally, such discretionary amendments were of an insignificant nature.

Additional details on the budgetary process may be found at Note 2.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary accounting in the General Fund, Special Revenue Funds, and Capital Project Funds. Encumbrances lapse at year-end, however, it is the Parish's intention to honor these encumbrances under authority provided in the subsequent year's budget.

F. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes cash on hand, demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. For purposes of the statement of cash flows, the Enterprise Funds consider these same items to be cash.

Louisiana Revised Statutes, at LSA-R.S. 33:2955, authorize the Council to invest in (1) direct obligations of the United States Treasury, the principal and interest of which are fully guaranteed by the federal government; (2) bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by federal agencies or U.S. Government instrumentalities; (3) direct security repurchase agreements of any federal book-entry-only securities; (4) time certificates of deposit of state banks organized under the laws of Louisiana and national banks having their principal offices in the State of Louisiana, savings accounts or shares of savings and loan associations; (5) in mutual or trust fund institutions which are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Act of 1940, and which have underlying investments consisting solely of and limited to securities of the U.S. Government or its agencies; or (6) guaranteed investment contracts issued by a bank, financial institution, insurance company, or other entity having one of the two highest short-term rating categories of either Standard & Poor's Corporation or Moody's Investors Service, provided that no such investment may be made except in connection with a financing program approved by the State Bond Commission.

In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMP), a non-profit corporation organized under the laws of the State of Louisiana.

These investments are reported at fair value in accordance with Government Accounting Standards Board ("GASB") Statement No. 31. Fair value is based on quoted market prices. If quoted prices are not available, fair value is estimated based on similar securities.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and cash equivalents are stated at cost, which approximates market. State Law R.S. 39:1225 provides that the amount of the pledged securities shall at all times be equal to 100% of the amount on deposit to the credit of each depositing authority, except that portion of the deposits insured by any governmental agency insuring bank deposits, which is organized under the laws of the United States.

Investments consist of LAMP with original maturities of one year or less, and are stated at amortized cost, which approximates fair value.

G. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables. Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net assets. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

H. ADVANCES TO OTHER FUNDS

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate they are not available for appropriation and are not expendable available financial resources.

I. 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.

J. PREPAID ITEMS

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

K. RESTRICTED ASSETS

Certain proceeds of enterprise fund revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the Statement of Net Assets because their use is limited by the governing bond covenants. Additionally, customer deposits held by the Utilities System Enterprise Fund are restricted for use in paying outstanding bills when customers discontinue service.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. CAPITAL ASSETS

Capital assets, which include land, buildings and building improvements, vehicles, furniture fixtures and equipment, and infrastructure assets (streets, roads, canals, water and sewer systems and drainage systems), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Parish as assets with an initial, individual cost of more than \$1,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Major additions are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same as in the government-wide financial statements.

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

Depreciation on all capital assets, excluding land and construction in progress, is calculated on the straight-line method over the following estimated useful lives:

<u>Asset Description</u>	<u>Asset Life</u>
Buildings and Building Improvements	40
Street System	20 to 40
Drainage System	25
Office Equipment	5 to 12
Machinery and Equipment	10
Vehicles	5
Systems - Water and Sewer	10 to 50

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. COMPENSATED ABSENCES

The Council has the following policies relating to vacation and sick leave:

Employees earn from 5 to 30 days of vacation leave each year, depending on their length of service. Vacation leave must be taken in the year earned and cannot be accumulated. Also, employees earn 6 to 18 days of sick leave per year which can be accumulated and is paid only upon retirement. Upon retirement, all employees are paid for the total unused sick days at the regular hourly rate up to a maximum of 90 days. All accumulated unused and unpaid sick leave days in excess of 90 days are forwarded to the retirement system for conversion upon application for normal retirement.

All sick leave is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

The accumulation of sick leave is nominal at December 31, 2010. Therefore, a liability for compensated absences due employees has not been included in the basic financial statements.

N. LONG-TERM OBLIGATIONS

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method.

Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuance are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. FUND EQUITY

In the government-wide financial statements, equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets - consists of net assets with constraints placed on the use either by external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets - all other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt".

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a special purpose. Designations of fund balance represent tentative management plans that are subject to change.

P. BOND ISSUANCE COSTS

Bond issuance expense and bond discounts incurred as a result of the issuance of revenue bonds are amortized in proportion to the debt service on the revenue bonds. Bond issuance costs are capitalized and amortized over the lives of the underlying bond issues at a rate corresponding to the percentage of current year debt service to total debt service. At December 31, 2010, the Parish had \$329,663 of unamortized bond issuance costs. Amortization expense for the year ended December 31, 2010 was \$70,888.

Q. INTERFUND TRANSACTIONS

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

All other interfund transactions, except interfund services provided and used and reimbursements, are reported as transfers.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

For the purposes of the Statement of Activities, all interfund transfers between individual governmental funds have been eliminated.

R. SALES TAXES

The St. John the Baptist Parish School Board, a separate entity, collects four and three-fourths percent ($4\frac{3}{4}\%$) in sales and use tax. The sales and use tax is collected by an independent contractor, who is contracted through the School Board and serves as the sales tax department. Two and one-quarter percent ($2\frac{1}{4}\%$) of the taxes collected are remitted to the Parish Council. One-quarter percent ($1/4\%$) of the taxes collected are remitted to the Sheriff's Department. The School Board's costs of collecting the funds are shared proportionally by the Parish Council, Sheriff's Department and the School Board. Sales and use tax revenues recognized in 2010 totaled \$18,691,071.

S. ACCOUNTING ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make certain estimates and assumptions. Those estimates affect the reported amounts of assets and liabilities and disclosure of assets and liabilities at the date of the financial statements. They may also affect the reported amounts of revenues and expenses of proprietary funds and the government-wide financial statements during the reporting period. Actual results could differ from these estimates.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budget

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

- (1) At least sixty (60) days before the beginning of the fiscal year, the President submits a line item operating budget and a capital budget in accordance with accepted accounting procedure in a format established by the Parish Council. The budget submitted shall be balanced. The President submits with the budget a message containing recommendations concerning the fiscal policy of the Parish, a description of the important features of the budget, and an explanation of all major increases or decreases in budget recommendations as compared with expenditures of the prior year.
- (2) The Parish Council publishes the proposed budget in the official journal two (2) weeks before the meeting at which the budget is to be adopted. The budget as adopted constitutes an appropriation of funds for all purposes contained therein. A

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

budget ordinance becomes effective the first day of the fiscal year, unless otherwise provided therein.

- (3) The Parish Council may amend the budgets before adoption except that no items for debt service may be reduced below the amount certified by the President as necessary. In no event should the Parish Council cause the total expenditures to exceed anticipated revenue. If the Parish Council fails to act on either budget within the time limit provided, it shall be adopted as submitted by the President.
- (4) The Parish President is authorized to transfer budgeted amounts between departments; however, any revisions that alter the total expenditures/revenues of a fund must be approved by the Parish Council.

Deficit Fund Balances /Net Assets

The following funds had a deficit in fund balance at December 31, 2010:

Capital Projects Fund

2004 Water General Obligation Construction Fund	<u>\$ (39,052)</u>
LCDBG ARRA NW 2 nd Street Construction Fund	<u>\$ (28,405)</u>
LCDBG ARRA Historic East Construction Fund	<u>\$ (26,860)</u>

The deficit fund balance in the above fund is primarily the result of accounts and contracts payable accrued at year end.

NOTE 3 - AD VALOREM TAX

Ad valorem tax on real property is levied as of November 15th of each year. The tax becomes an enforceable lien on the property on the first day of the month following the filing of the tax rolls by the Assessor with the Louisiana Tax Commission (usually December 1st). The tax bills are mailed by the Sheriff's Office in early December and are due upon receipt. The taxes become delinquent on January 1st in the year after levy. The property taxes are levied on property values determined by the St. John the Baptist Parish Assessor's Office.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 3 - AD VALOREM TAX (CONTINUED)

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

<u>Parishwide Taxes</u>	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parishwide	4.11	4.11	Permanent
Courthouse and Jail	1.01	1.01	12/31/15
Library	10.00	10.00	12/31/17
Public Health	0.97	0.97	12/31/17
Road Lighting District No.1	4.86	4.86	12/31/17
Mosquito Abatement District	0.48	0.48	12/31/18
Juvenile Detention Center	0.98	0.98	12/31/29
Public Buildings ARC Maintenance	0.98	0.98	12/31/12
Senior Citizen Center	1.00	1.00	12/31/13
General Obligation Bonds	14.50	14.50	03/01/12 - 03/01/24

NOTE 4 - CASH, CASH EQUIVALENTS AND INVESTMENTS

At December 31, 2010, the Parish had cash and cash equivalents as follows:

Bank accounts Per Balance Sheet \$ 81,882,443

Of the total cash and cash equivalents, shown above, \$79,712,202 is unrestricted and \$2,170,241 is restricted. Restricted cash is included with restricted assets on the combined Statement of Net Assets. In the proprietary funds, restricted cash equals \$2,170,241 and unrestricted cash equals \$954,730 for total cash of \$3,124,971, which is presented as total cash and cash equivalents in the Statement of Net Assets.

Under state law, the bank balances of these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The fair value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent.

At year-end, the bank balance deposits totaled \$82,680,014.

The bank balance is categorized as follows:

Amount insured by the FDIC, or
collateralized with securities held
by the Parish's agent in the
Parish's name. \$ 82,680,014

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 4 - CASH, CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)

Custodial Credit Risk

Investments can be exposed to custodial credit risk if the securities underlying the investment are uninsured, not registered in the name of the entity, and are either held by the counterparty or the counterparty's trust department or agent but not in the entity's name.

The Parish does not have an investment policy for custodial credit risk. However, the Parish does not maintain any investments and is, therefore not exposed to custodial credit risk.

Credit Risk of Debt Investments

The Parish does not maintain any debt investments and is, therefore, not exposed to credit risk of debt investments.

Concentration of Credit Risk

The Parish does not maintain any investments and is, therefore, not exposed to concentration of credit risk.

Interest Rate Risk

The Parish does not maintain any investments and is, therefore, not exposed to interest rate risk.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010

NOTE 5 - RECEIVABLES

Receivables at December 31, 2010 for the Parish's individual major funds and nonmajor funds, including the applicable allowances for uncollectible accounts, are as follows:

	General Fund	Sales Tax District	Roads and Bridges	1992 G.O. Sinking	2009 G.O. Construction	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Nonmajor Funds	Total
Taxes:											
Ad Valorem	\$ 1,689,226	\$ -	\$ -	\$ 4,812,136	\$ -	\$ -	\$ 159,298	\$ -	\$ -	\$ 2,891,089	\$ 9,551,749
Sales & Use	51,836	1,190,010	491,504	-	-	-	-	-	-	1,465,070	3,198,420
Intergovernmental:											
Federal	6,247	-	118,894	-	416,889	-	-	-	743,405	202,542	1,487,977
State	44,366	-	36,985	-	-	-	-	-	-	322,499	403,850
Accounts Receivable	210,687	-	-	-	-	175,552	26,145	3,517,129	353,408	305,611	4,588,532
Other Receivables	-	-	210,491	-	-	-	-	-	-	315,811	526,302
Gross Receivables	2,002,362	1,190,010	857,874	4,812,136	416,889	175,552	185,443	3,517,129	1,096,813	5,502,622	19,756,830
Less: Allowance For Estimated Uncollectable	(50,677)	-	-	(144,364)	-	(3,819)	(5,140)	(1,462,568)	-	(47,958)	(1,714,526)
Net Receivables	\$ 1,951,685	\$ 1,190,010	\$ 857,874	\$ 4,667,772	\$ 416,889	\$ 171,733	\$ 180,303	\$ 2,054,561	\$ 1,096,813	\$ 5,454,664	\$ 18,042,304

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 5 - RECEIVABLES (CONTINUED)

An allowance for estimated uncollectible receivables is established based on historical collection experience and other relevant circumstances. The allowance for estimated uncollectible receivables at December 31, 2010, consists of the following:

General Fund	\$ 50,677
Special Revenue Funds:	
Ambulance Fund	253
Street Lights	47,705
Debt Service Fund:	
General Obligation Bond Series 1992	144,364
Enterprise Funds:	
Solid Waste	3,819
Mosquito Abatement	5,140
Utilities System	<u>1,462,568</u>
 Total allowance for uncollectible accounts	 <u>\$1,714,526</u>

Upon further analysis of the Utilities System accounts receivable at December 31, 2010, a full allowance was established for all inactive account balances. An allowance for estimated uncollectible receivables on the remaining active account balances is based on historical collection experience.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 6 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2010 was as follows:

	January 1, 2010	Additions	Reductions	Completed Construction	December 31, 2010
Governmental Activities					
Capital assets not being depreciated:					
Land	\$ 3,507,624	\$ 19,475	\$ (36,000)	\$ -	\$ 3,491,099
Construction-in-progress	<u>5,573,749</u>	<u>9,606,699</u>	<u>-</u>	<u>(3,465,505)</u>	<u>11,714,943</u>
Total capital assets not being depreciated	<u>9,081,373</u>	<u>9,626,174</u>	<u>(36,000)</u>	<u>(3,465,505)</u>	<u>15,206,042</u>
Capital assets being depreciated:					
Buildings and building improvements	27,399,722	109,501	-	777,232	28,286,455
Street system	165,140,901	74,350	-	63,526	165,278,777
Drainage system	13,376,468	-	-	-	13,376,468
Furniture, fixtures, and equipment	7,438,346	1,729,547	-	-	9,167,893
Vehicles	<u>8,156,053</u>	<u>43,450</u>	<u>(67,998)</u>	<u>-</u>	<u>8,131,505</u>
Total capital assets being depreciated	<u>221,511,490</u>	<u>1,956,848</u>	<u>(67,998)</u>	<u>840,758</u>	<u>224,241,098</u>
Less accumulated depreciation:					
Buildings and building improvements	5,350,385	867,566	-	-	6,217,951
Street system	136,884,501	2,259,602	-	-	139,144,103
Drainage system	4,700,903	268,737	-	-	4,969,640
Furniture, fixtures, and equipment	5,436,671	584,332	-	-	6,021,003
Vehicles	<u>5,555,527</u>	<u>428,014</u>	<u>(67,998)</u>	<u>-</u>	<u>5,915,543</u>
Total accumulated depreciation	<u>157,927,987</u>	<u>4,408,251</u>	<u>(67,998)</u>	<u>-</u>	<u>162,268,240</u>
Total capital assets being depreciated, net	<u>63,583,503</u>	<u>(2,451,403)</u>	<u>-</u>	<u>840,758</u>	<u>61,972,858</u>
Total governmental activities capital assets, net	<u>\$ 72,664,876</u>	<u>\$ 7,174,771</u>	<u>\$ (36,000)</u>	<u>\$ 2,624,747</u>	<u>\$ 77,178,900</u>

The remaining \$2,624,747 of completed capital projects were transferred to the business-type activities and are shown in the next table.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 6 - CAPITAL ASSETS (CONTINUED)

	January 1, 2010	Additions	Reductions	Completed Construction	December 31, 2010
Business-Type Activities					
Capital assets not being depreciated:					
Land	\$ 1,678,616	\$ -	\$ -	\$ -	\$ 1,678,616
Construction-in-progress	-	-	-	-	-
Total capital assets not being depreciated	<u>1,678,616</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,678,616</u>
Capital assets being depreciated:					
Buildings and building improvements	8,495,134	7,500	-	1,267,113	9,769,747
Systems – water and sewer	196,183,709	622,977	-	1,357,634	198,164,320
Furniture, fixtures, and equipment	2,912,858	25,486	-	-	2,938,344
Vehicles	<u>1,581,660</u>	<u>92,391</u>	<u>-</u>	<u>-</u>	<u>1,674,051</u>
Total capital assets being depreciated	<u>209,173,361</u>	<u>748,354</u>	<u>-</u>	<u>2,624,747</u>	<u>212,546,462</u>
Less accumulated depreciation:					
Buildings and building improvements	1,221,643	192,204	-	-	1,413,847
Systems – water and sewer	77,369,849	4,140,671	-	-	81,510,520
Furniture, fixtures, and equipment	1,789,045	181,139	-	-	1,970,184
Vehicles	<u>1,187,432</u>	<u>121,317</u>	<u>-</u>	<u>-</u>	<u>1,308,749</u>
Total accumulated depreciation	<u>81,567,969</u>	<u>4,635,331</u>	<u>-</u>	<u>-</u>	<u>86,203,300</u>
Total capital assets being depreciated, net	<u>127,605,392</u>	<u>(3,886,981)</u>	<u>-</u>	<u>2,624,747</u>	<u>126,343,162</u>
Total business-type activities capital assets, net	<u>\$ 129,284,008</u>	<u>\$ (3,886,981)</u>	<u>\$ -</u>	<u>\$ 2,624,747</u>	<u>\$ 128,021,778</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 6 - CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to functions/programs of the Parish as follows:

Governmental activities:

General government	\$ 350,990
Public safety	713,483
Public works	2,836,994
Culture and recreation	454,281
Economic development	25,370
Health & Welfare	<u>27,133</u>
Total depreciation expense - governmental activities	<u>\$ 4,408,251</u>

Business-type activities:

Solid Waste	\$ -
Utilities Operations	2,049,228
Mosquito Operations	10,344
Sewerage Operations	<u>2,575,759</u>
Total depreciation expense - business-type activities	<u>\$ 4,635,331</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 6 - CAPITAL ASSETS (CONTINUED)

Construction in progress is comprised of the following:

	<u>Expended to 12/31/10</u>
Governmental Activities:	
Sewer Regionalization	\$ 2,470,875
Lions Expansion	1,728,718
Construction Skips Ph II	1,286,204
Gymnasium	988,508
Water Tower Phase I	789,263
NW 2 nd Street	568,106
Historic East Street	537,210
Ruddock Well System	516,362
Inflow & Infiltration	338,347
West Bank Complex Road	273,883
Water Tower Phase II	271,320
Juvenile Detention Center	232,829
Airline Highway	193,285
Reserve Boat Launch	183,102
East Bank Complex	180,500
St. Peters	175,166
St. Joan of Arc	150,671
Ruddock Lift Station	142,931
Greenwood Bridge	138,628
Old Riverlands	131,835
Homewood/Central Ave	95,695
Balsam Street	67,786
Airmasium	48,037
Ruddock Elevated Tank #3	42,102
Water Storage Tank Rehabilitation	42,003
Country Club Bridge	39,078
Sewer Manhole	28,000
Greenwood Drive	21,537
Edgard Expansion	17,832
Edgard Clarifier	9,130
Backflow Prevention Program	<u>6,000</u>
TOTAL CONSTRUCTION IN PROGRESS	<u>\$ 11,714,943</u>

The Parish is committed to spending approximately \$36 million to complete the above projects.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 7 - PENSION PLAN

Parochial Employees' Retirement System of Louisiana

Plan Description

The Parochial Employees' Retirement System Board of Trustees (the "Board") administers the Parochial Employees' Retirement System (the "State Plan"), a cost-sharing multiple-employer defined benefit plan established by the Louisiana Legislature as of January 1, 1953 by Act 205 of 1952. The State Plan is operating pursuant to LSA-R.S. 11:1901 through 11:2025. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the Council are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and certain elected parish officials are eligible to participate in the system. Under Plan A, employees hired prior to January 1, 2007 who retire at or after age 65 with at least 7 years of creditable service, or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of creditable service. Employees hired on or after January 1, 2007 who retire at or after age 67 with at least 7 years of creditable service, at or after age 62 with at least 10 years of creditable service, or at or after age 55 with at least 30 years of creditable service are entitled to the retirement benefits described above. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980, plus 3 per cent of final-average salary for each year of service credited after the revision date. Final-average salary shall be defined as the average of the highest consecutive 36 months' salary for members hired prior to January 1, 2007. For members hired January 1, 2007 and later, final-average salary shall be defined as the average of the highest consecutive 60 months' salary. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The State Plan issues an annual publicly available financial report that includes financial statements and required supplementary information. The financial report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

Funding Policy

Under Plan A, Members are required by statute to contribute 9.5 percent of their annual covered salary and the St. John the Baptist Parish Council is required to contribute at an actuarially determined rate. Effective January 1, 2010, the current employer contribution rate is 15.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one per cent of

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 7 - PENSION PLAN (CONTINUED)

the taxes shown to be collectible by the tax rolls of each parish (except Orleans and East Baton Rouge Parishes). These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the St. John the Baptist Parish Council are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year.

Firefighters' Retirement System

Plan Description

The Firefighters' Retirement System Board of Trustees administers the Firefighters' Retirement System, a cost-sharing multiple-employer, defined benefit pension plan covering firefighters employed by a municipality, parish, or fire protection district of the State of Louisiana. The plan was created under the provisions of L.R.S. 11:2251 through 11:2269.

Employees with 20 or more years of service who have attained age 50 or employees who have 12 years of service who have attained age 55 or 25 years of service at any age, are entitled to annual pension benefits equal to 3 ¹/₃% of their average final compensation based on the 36 consecutive months of highest pay multiplied by their total years of service, not to exceed 100 percent. Employees may elect to receive their pension benefits in the form of a joint and survivor annuity. Employees terminating before rendering 12 years of service forfeit the right to receive accumulated plan benefits attributable to their employer's contributions. Benefits are payable over the employees' lives in the form of a monthly annuity.

The Firefighters' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. The financial report may be obtained by writing to the Firefighters' Retirement System, 3100 Brentwood Dr., Baton Rouge, LA 70809 or by calling 225-925-4060.

Funding Policy

Contributions for all members are established by statute at 8.0% of earnable compensation. The contributions are deducted from the member's salary and remitted by the participating agency. According to state statute, contributions for all employers are actuarially determined each year. The employer's contribution rate was 14.0% through June 30, 2010. Effective July 1, 2010, the employer's contribution rate increased to 21.5%. During the year ended December 31, 2009, actual employer contributions were 100% of required contributions.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 7 - PENSION PLAN (CONTINUED)

BASIS OF ACCOUNTING

The Parish's financial statements are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions to each plan are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of each plan.

METHOD USED TO VALUE INVESTMENTS

As required by Governmental Accounting Standards Board Statement no. 25, "Financial Reporting for Defined Benefit Pension Plans and Note Disclosure for Defined Contribution Plans", investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on national or international exchanges are valued at the last reported sales price at current exchange rates. Corporate bonds are valued based on yields currently available on comparable securities from issuers of similar credit ratings. Investments that do not have an established market are reported at estimated fair value.

The following provides certain disclosures for the Parish's contributions to the Parochial Employees' Retirement System of Louisiana under Plan A.

	December 31,		
	2008	2009	2010
Employer required contribution rate	12.75%	12.25%	15.75%
Covered payroll	\$ 7,582,172	\$ 8,632,506	\$ 7,313,473
Required employer contributions	\$ 966,727	\$ 1,057,482	\$ 1,151,872
Actual Parish contributions	\$ 966,727	\$ 1,057,482	\$ 1,151,872

The following provides certain disclosures for the Parish's contributions to the Firefighters' Retirement System, which commenced in January 2004.

	December 31,		
	2008	2009	2010
Employer required contribution rate	13.75%/12.50%	12.50%/14.00%	14.00%/21.50%
Covered payroll	\$ 1,037,652	\$ 1,351,603	\$ 1,698,302
Required employer contributions	\$ 134,444	\$ 180,999	\$ 308,115
Actual Parish contributions	\$ 134,444	\$ 180,999	\$ 308,115

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS

Plan Description. St. John the Baptist Parish's medical, dental, and life benefits are provided through an insured plan and are made available to employees upon actual retirement.

Employees are eligible to retire according to the following provisions: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service. Complete plan provisions are contained in the official plan documents.

Retiree dental insurance premiums are paid 100% by the Parish and the data provided included the premiums currently applicable. The same actuarial assumptions as those used for medical benefits were used to value dental insurance post-employment except that a zero trend factor assumption was used.

Retiree life insurance premiums are paid 100% by the Parish and the data provided included the premiums currently applicable. The same actuarial assumptions as those used for medical benefits were used to value life insurance post-employment except that a zero trend factor assumption was used.

Contribution Rates. Employees do not contribute to their post employment benefits costs until they become retirees and begin receiving those benefits. The plan provisions and contribution rates are contained in the official plan documents.

Fund Policy. Until 2008, St. John the Baptist Parish recognized the cost of providing post-employment medical, dental and life benefits (St. John the Baptist Parish's portion of the retiree medical, dental, and life benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis.

Effective with the Fiscal Year beginning January 1, 2008, St. John the Baptist Parish implemented Government Accounting Standards Board Statement Number 45, *Accounting and Financial Reporting by Employers for Post employment Benefits Other than Pensions* (GASB 45).

Annual Required Contribution. St. John the Baptist Parish's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The Annual Required Contribution (ARC) is the sum of the Normal Cost plus the contribution to amortize the Actuarial Accrued Liability (AAL). A level dollar, closed amortization period of 30 years from January 1, 2008 (the maximum amortization period allowed by GASB 45) has been used for the post-employment benefits.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

The following presents the calculation of the ARC for the current fiscal year ending December 31, 2010 and the prior actuarial valuation for the fiscal year ending December 31, 2008:

Fiscal 2010

	<u>Medical</u>	<u>Dental</u>	<u>Life</u>
Normal Cost plus interest to EOY	\$ 780,816	\$ 19,832	\$ 12,216
28 year UAL amortization amount	<u>1,128,691</u>	<u>38,071</u>	<u>23,453</u>
Annual Required Contribution (ARC)	<u>\$ 1,909,507</u>	<u>\$ 57,903</u>	<u>\$ 35,669</u>

Fiscal 2008

	<u>Medical</u>	<u>Dental</u>	<u>Life</u>
Normal Cost plus interest to EOY	\$ 658,195	\$ 32,358	\$ 8,281
30 year UAL amortization amount	<u>880,558</u>	<u>38,796</u>	<u>10,094</u>
Annual Required Contribution (ARC)	<u>\$ 1,538,753</u>	<u>\$ 71,154</u>	<u>\$ 18,375</u>

Net Post-employment Benefit Obligation. The table below presents the Parish's Net Other Post-employment Benefit (OPEB) Obligation for fiscal year ending December 31, 2010:

	<u>Medical</u>	<u>Dental</u>	<u>Life</u>
Beginning Net OPEB Obligation at 1/1/2010	\$ 2,209,609	\$ 98,275	\$ 22,378
Annual required contribution	1,909,507	57,903	35,669
Interest on Net OPEB Obligation	88,384	3,931	895
ARC Adjustment	<u>(132,605)</u>	<u>(5,898)</u>	<u>(1,343)</u>
OPEB Cost	1,865,286	55,936	35,221
Contributions	-	-	-
Current year retiree premium	<u>(447,634)</u>	<u>(30,065)</u>	<u>(9,427)</u>
Change in Net OPEB Obligation	1,417,649	25,871	25,794
Ending Net OPEB Obligation at 12/31/2010	<u>\$ 3,627,258</u>	<u>\$ 124,146</u>	<u>\$ 48,172</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

The following table presents the Parish's annual other post-employment benefits (OPEB) cost, percentage of the cost contributed, and the net unfunded other post-employment benefits (OPEB) liability (asset):

<u>Post Employment Benefit</u>	<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual Cost Contributed</u>	<u>Net OPEB Obligation (Asset)</u>
Medical	12/31/08	\$ 1,538,753	32.7%	\$ 1,035,508
Dental	12/31/08	71,154	31.6%	48,677
Life	12/31/08	18,375	39.6%	11,098
Medical	12/31/09	\$ 1,538,753	23.7%	\$ 2,209,609
Dental	12/31/09	71,154	30.3%	98,278
Life	12/31/09	18,375	38.6%	22,378
Medical	12/31/10	\$ 1,865,286	24.0%	\$ 3,627,255
Dental	12/31/10	55,936	53.7%	124,146
Life	12/31/10	35,221	26.8%	48,172

Funded Status and Funding Progress. The Parish does not fund its OPEB plan. It does, however, pay the required premiums each year when due. The following table presents the funded status and funding progress of the plan:

<u>Benefit</u>	<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL) PUC Method</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a % of Covered Payroll</u>
Medical	1/1/08	\$ -	\$ 15,226,549	\$ 15,226,549	0%	\$ 7,741,600	196.68%
Dental	1/1/08	-	670,761	670,761	0%	7,741,600	8.66%
Life	1/1/08	-	174,698	174,698	0%	7,741,600	2.26%
Medical	1/1/10	\$ -	\$ 18,807,487	\$ 18,807,487	0%	\$ 7,869,200	239.00%
Dental	1/1/10	-	634,376	634,376	0%	7,869,200	8.06%
Life	1/1/10	-	390,797	390,797	0%	7,869,200	4.97%

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Actuarial Methods and Assumptions. Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); (6) the period to which the costs apply (past, current, or future years of service by employees); and (7) aging factors. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by the Parish and its employee plan members) at the time of the valuation and on the pattern of sharing costs between the Parish and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the Parish and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

Actuarial Cost Method. The ARC for 2010 was determined using the Projected Unit Credit Cost Method.

Actuarial Value of Plan Assets. The Parish does not fund this plan, but pays the premiums when due.

Turnover Rate. An age-related turnover scale based on actual experience as described by administrative staff has been used. The rates, when applied to the active employee census, produce an annual turnover of approximately 9%. The rates for each age are below:

<u>Age</u>	<u>Percent Turnover</u>
18 - 25	25.0%
26 - 40	15.0%
41 - 54	8.0%
55+	6.0%

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Post employment Benefit Plan Eligibility Requirements. It is assumed that entitlement to benefits will commence three years after earliest eligibility for retirement. Medical benefits are provided to employees upon actual retirement. Employees are eligible to retire according to the following provisions: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service. Entitlement to benefits continues through Medicare to death.

Investment Return Assumption (Discount Rate). GASB Statement 45 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 4% annual investment return has been used in this valuation. This is a conservative estimate of the expected long term return of a balanced and conservative investment portfolio under professional management.

Health Care Cost Trend Rate. Health care trend is an assumption as to the future increases in health care costs. Sample medical care trend rates are as follows:

<u>Year</u>	<u>Rate</u>	<u>Year</u>	<u>Rate</u>
2010-2011	9.0%	2015-2016	8.2%
2011-2012	9.0%	2016-2017	7.4%
2012-2013	9.0%	2017-2018	6.6%
2013-2014	9.0%	2018-2019	5.8%
2014-2015	9.0%	2019+	5.0%

Mortality Rate. The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rate and 50% of the unloaded female mortality rates, was used. This is the mortality table which the Internal Revenue Service requires to be used in determining the value of accrued benefits in defined benefit pension plans. Since GASB 45 requires the use of "unblended" rates, we have used the 94GAR mortality table described above to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance. Sample mortality rates are as follows:

<u>Age</u>	<u>Rate per 1,000</u>
25	.468
35	.675
45	1.224
55	3.197
65	11.441

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 9 - ACCOUNTS, SALARIES, AND OTHER PAYABLES

The following is a summary of accounts, contracts, salaries, and other payables as of December 31, 2010.

	Class of Payable				
	Salaries	Withholdings	Contracts	Accounts	Total
General Fund	\$ 32,853	\$ 200,529	\$ -	\$ 403,749	\$ 637,131
Sales Tax District	-	-	-	60,950	60,950
Road & Bridges	-	44,064	28,591	382,020	454,675
1992 GO Sinking	-	-	-	350	350
2009 GO Construction	-	-	224,428	1,468,978	1,693,406
2010 Sewer Construct.	-	-	27,102	12,540	39,642
Solid Waste	-	-	-	515,000	515,000
Mosquito Control	-	-	-	56,365	56,365
Utilities	42,613	106,132	-	270,890	419,635
Sewerage	47,236	129,109	-	255,814	432,159
Non-major funds	<u>22,756</u>	<u>38,022</u>	<u>154,739</u>	<u>1,102,258</u>	<u>1,317,775</u>
Total	<u>\$ 145,458</u>	<u>\$ 517,856</u>	<u>\$ 434,860</u>	<u>\$ 4,528,914</u>	<u>\$ 5,627,088</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 10 - CAPITAL LEASES

Leases are accounted for in accordance with GASB Codification Section L20-Leases, which requires classification of leases as capital or operating leases. Governmental fund assets under capital leases are recorded in the government-wide financial statements.

The following is a schedule of capital lease obligations at December 31, 2010:

<u>Description</u>	<u>Capitalizable Amount</u>	<u>Interest Rate</u>	<u>Termination Date</u>	<u>Principal Balance</u>	<u>Interest to Maturity</u>
Governmental Funds:					
Motorola Radios	\$ 323,301	5.09%	04/01/13	\$ 136,488	\$ 14,124
LaPlace E-One HP-75	624,000	5.35	09/05/13	295,470	32,165
Reserve Rescue Pumper	406,000	4.30	12/01/14	246,508	27,030
Garyville Rescue Pumper	340,745	5.25	07/08/16	224,906	43,087
Public Works					
Tractors/Mowers	267,614	4.35	12/25/11	58,269	1,382
Komatsu D39px-21A	74,000	4.50	05/01/11	5,467	51
Hydraulic Excavators	<u>194,584</u>	5.50	07/08/11	<u>31,142</u>	<u>540</u>
Total Leases Payable	<u>\$ 2,230,244</u>			<u>\$ 998,250</u>	<u>\$ 118,379</u>

The following is a schedule of future minimum lease payments under capital leases and the present value of the net minimum lease payments as of December 31, 2010:

<u>Year Ended</u>	<u>Governmental Funds</u>
2011	\$ 369,318
2012	272,466
2013	272,464
2014	113,050
2015	44,666
2016	<u>44,665</u>
Total Minimum Lease Payments	1,116,629
Less: Amounts Representing Interest	<u>(118,379)</u>
Present Value of Net Minimum Lease Payments	<u>\$ 998,250</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 11 - LONG-TERM DEBT

The following is a summary of long-term debt transactions of the Parish for the year ended December 31, 2010:

	<u>Balance 1/1/10</u>	<u>Issues Additions Adjustments</u>	<u>Payments Expenditures Adjustments</u>	<u>Balance 12/31/10</u>	<u>Due Within One Year</u>
Governmental Activities					
General Obligation					
Bonds	\$ 55,520,000	\$ -	\$ 2,260,000	\$ 53,260,000	\$ 2,500,000
Certificates of Indebtedness	1,784,000	-	189,000	1,595,000	196,000
Public Improvement Bonds	11,141,838	22,370,000	10,001,838	23,510,000	2,065,000
Sales Tax & Revenue Bonds	7,237,917	-	678,917	6,559,000	678,000
Capital Lease Obligations	1,337,530	-	339,280	998,250	322,192
Net OPEB Obligation	<u>2,330,262</u>	<u>1,469,314</u>	<u>-</u>	<u>3,799,576</u>	<u>-</u>
Total Governmental Activities	<u>79,351,547</u>	<u>23,839,314</u>	<u>13,469,035</u>	<u>89,721,826</u>	<u>5,761,192</u>
Business-Type Activities					
Revenue Bonds	<u>6,465,763</u>	<u>-</u>	<u>297,182</u>	<u>6,168,581</u>	<u>427,377</u>
Total Business-type Activities	<u>6,465,763</u>	<u>-</u>	<u>297,182</u>	<u>6,168,581</u>	<u>427,377</u>
Total Long-Term Debt	<u>\$ 85,817,310</u>	<u>\$ 23,839,314</u>	<u>\$ 13,766,217</u>	<u>\$ 95,890,407</u>	<u>\$ 6,188,569</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 11 - LONG-TERM DEBT (CONTINUED)

General Obligation Bonds, Revenue Bonds, Certificates of Indebtedness, Revenue Anticipation Note and other long-term debt are comprised of the following individual issues:

Bond Type	Date of Issuance	Authorized and Issued	Interest Rate %	Maturity Date	Principal Outstanding	Interest to Maturity
Government Activities:						
Public Improvement Bonds						
Public Improvement Bonds, Series ST-1993	04/01/93	\$ 1,400,000	7.0-10.0	01/01/13	\$ 365,000	\$ 45,000
Public Improvement Bonds, Series ST-1994	10/01/94	500,000	5.5-10.0	01/01/14	165,000	20,850
Public Improvement Bonds, Series ST-1995	07/01/95	800,000	5.3-10.0	01/01/15	535,000	86,705
Public Improvement Bonds ST-2002 (Economic Development)	03/01/02	330,000	0.1-8.0	01/01/12	80,000	6,400
Public Improvement Bonds, Series ST-2010	03/01/10	15,000,000	2.0-4.1	12/01/29	14,995,000	7,712,381
Public Improvement Bonds, Series 2010	12/14/10	7,370,000	2.0	12/01/14	<u>7,370,000</u>	<u>366,977</u>
Total Public Improvement Bonds					<u>\$ 23,510,000</u>	<u>\$ 8,238,313</u>
General Obligation Bonds						
General Obligation Bonds - Series 2002	06/01/02	6,635,000	4.20-7.0	03/01/12	\$ 4,735,000	\$ 1,487,787
General Obligation Bonds - Series 2003	02/01/03	11,365,000	4.1-5.0	03/01/22	8,465,000	2,551,971
General Obligation Bonds - Series 2004	11/01/04	8,300,000	3.5-5.0	03/01/24	6,555,000	2,067,176
General Obligation Bonds - Series 2005	02/01/05	1,200,000	.1-5.95	03/01/24	980,000	334,772
General Obligation Refunding Bonds - Series 2008	11/06/08	4,560,000	3.59%	03/01/18	3,760,000	566,682
General Obligation Bonds - Series 2009	08/01/09	29,500,000	3.62-4.75	03/01/29	<u>28,765,000</u>	<u>13,194,938</u>
Total General Obligation Bonds					<u>\$ 53,260,000</u>	<u>\$ 20,203,326</u>
Certificates of Indebtedness						
Certificate of Indebtedness-2004	10/20/04	723,000	4.78	04/01/20	\$ 547,000	\$ 119,859
Certificate of Indebtedness-2005	06/07/05	750,000	3.80	04/01/15	415,000	40,755
Certificate of Indebtedness-2007	11/08/07	600,000	4.08	04/01/17	485,000	75,378
Certificate of Indebtedness-2007A	12/21/07	200,000	4.25	04/01/17	<u>148,000</u>	<u>23,078</u>
Total Certificates of Indebtedness					<u>\$ 1,595,000</u>	<u>\$ 259,070</u>
Sales Tax & Revenue Bonds						
Series 2003	02/01/03	330,000	3.75-4.25	02/01/13	\$ 115,000	\$ 7,440
Series 2005	02/01/05	1,300,000	3.5-6.0	02/01/20	965,000	210,185
Series 2006	02/01/06	765,000	0.1-6.0	02/01/20	595,000	155,324
Series 2006 (2)	08/21/06	5,650,000	4.18	04/01/18	4,093,000	724,540
Series 2006A	09/26/06	550,000	4.18	04/01/18	396,000	69,922
Revenue Bonds Series 2009	08/4/09	430,000	1.50-4.25	08/01/19	<u>395,000</u>	<u>72,307</u>
Total Sales Tax & Revenue Bonds					<u>\$ 6,559,000</u>	<u>\$ 1,239,718</u>
Total Bonds and Certificates of Indebtedness					<u>\$ 84,924,000</u>	<u>\$ 29,940,427</u>
Business-type Activities:						
Revenue Bonds						
Water Revenue Refunding Series 1997A Tax-exempt bonds	10/01/97	356,000	5.75	12/01/14	\$ 119,000	\$ 17,710
Water Revenue Refunding Series 1997B Taxable bonds	10/01/97	2,445,000	8.00	12/01/11	275,000	22,000
Water Revenue Utility Bonds Series 1998	06/1/98	3,500,000	5.125	06/01/28	2,454,581	1,190,243
Water Revenue Utility Bonds Series 1999	11/1/99	3,500,000	4.20-5.75	12/01/19	<u>3,320,000</u>	<u>1,094,430</u>
Total Revenue Bonds					<u>\$ 6,168,581</u>	<u>\$ 2,324,383</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 11 - LONG-TERM DEBT (CONTINUED)

Annual debt service to maturity on bonds and certificates, including interest of \$32,264,810, are as follows:

Year Ending December 31,	General Obligation Bonds	Public Improvement Bonds	Sales Tax & Revenue Bonds	Certificates of Indebtedness	Total
2011	\$ 4,699,171	\$ 2,862,673	\$ 1,708,472	\$ 256,168	\$ 9,526,484
2012	4,717,819	2,872,103	1,711,732	258,158	9,559,812
2013	4,737,195	2,830,649	1,705,885	255,834	9,529,563
2014	4,767,514	2,689,599	1,672,963	258,169	9,388,245
2015	4,781,867	1,442,640	1,681,087	261,043	8,166,637
2016-2020	23,235,142	6,588,681	6,476,370	564,698	36,864,891
2021-2025	17,142,238	6,810,981	1,154,825	-	25,108,044
2026-2029	9,382,381	5,650,987	180,349	-	15,213,717
Total debt service to maturity	<u>73,463,327</u>	<u>31,748,313</u>	<u>16,291,683</u>	<u>1,854,070</u>	<u>123,357,393</u>
Less amounts representing interest:					
2011	\$ 2,199,171	\$ 797,673	\$ 603,095	\$ 60,168	\$ 3,660,107
2012	2,087,819	747,103	541,700	52,158	3,428,780
2013	1,972,195	690,649	487,568	43,834	3,194,246
2014	1,852,514	639,599	431,999	35,169	2,959,281
2015	1,726,867	592,640	372,873	26,043	2,718,423
2016-2020	6,535,142	2,558,681	921,953	41,698	10,057,474
2021-2025	3,077,238	1,675,981	196,122	-	4,949,341
2026-2029	752,381	535,987	8,792	-	1,297,160
Total interest	<u>20,203,327</u>	<u>8,238,313</u>	<u>3,564,102</u>	<u>259,070</u>	<u>32,264,812</u>
Total principal	<u>\$ 53,260,000</u>	<u>\$ 23,510,000</u>	<u>\$ 12,727,581</u>	<u>\$ 1,595,000</u>	<u>\$ 91,092,581</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 11 - LONG-TERM DEBT (CONTINUED)

General Obligation Bonds, totaling \$53,260,000 are secured by an annual ad valorem tax levy. In accordance with Louisiana Revised Statute 39:562, the Council is legally restricted from incurring long-term bonded debt in excess of 35 percent of the assessed value of property in the Parish. The statute also states the Parish is restricted from incurring long-term bonded debt in excess of 10 percent of assessed value for any one purpose. The statutory debt limit for the Parish is reported in the Statistical Section of the Parish's Comprehensive Annual Financial Report. The total indebtedness secured by ad valorem taxes totaled \$53,260,000.

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

All of the Fund's outstanding revenue bonds are subject to early redemption provisions.

There are a number of limitations and restrictions contained in the various bond indentures. The Parish is in compliance with all significant limitations and restrictions, including federal arbitrage regulations.

Defeasance of Debts

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

In 1996, the Council defeased \$6,200,000 of Public Improvement Bonds, Series ST 1990, by issuing \$6,800,000 of Public Improvement Refunding Bonds, Series 1996. The Council placed the proceeds of the new bonds in an irrevocable trust to provide for all future debt service payments of the defeased bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Council's financial statements.

In 2008, the Council defeased \$4,485,000 of General Obligation Refunding Bonds, Series 1998 by placing the proceeds of General Obligation Refunding Bonds, Series 2008 in an irrevocable trust to provide for all future debt service payments of the defeased bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Council's financial statements.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 11 - LONG-TERM DEBT (CONTINUED)

In 2010, the Council defeased \$2,010,000 of Public Improvement Bonds, Series 1996, \$845,000 of Public Improvement Bonds, Series St-1996, and \$5,325,000 of Public Improvement Bonds, Series 1999, by placing the proceeds of Public Improvement Bonds, Series 2010 in an irrevocable trust to provide for all future debt service payments of the defeased bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Council's financial statements. The difference between the cash flows required to service the old debt and the cash flows required to service the new debt totaled \$1,548,532. An economic gain (difference between the present value of the old debt and new debt service payments) of \$803,166 resulted from the refunding.

At December 31, 2010, \$17,130,000 of bonds outstanding are considered defeased.

In December 1997, the Council defeased \$875,000 of Water and Gas Series 1971 Serial Bonds, \$70,000 of Water and Gas Series 1973 Serial Bonds, \$12,000 of Water and Gas Series 1978 Serial Bonds, and \$3,980,000 of Water and Gas Series 1993 Serial Bonds by placing the proceeds from the sale of the natural gas system along with a portion of the proceeds from the issuance of St. John Utility Revenue Bonds Series 1997A and 1997B in an irrevocable trust to provide for all future debt service payments on the defeased bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Utilities System's financial statements.

At December 31, 2010, \$485,000 of water and gas bonds outstanding are considered defeased.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 12 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of December 31, 2010, is as follows:

Due To/From Other Funds Receivable Fund	Payable Fund	Amount
General Fund	Road & Bridges	\$ 8,352
	Utilities	8,823
	Sewerage	7,500
	Non-major funds	362,141
Sales Tax District	Solid Waste	200,000
	Sewerage	1,629,607
Road & Bridges	Utilities	29,411
	Sewerage	11,020
	Non-major funds	11,306
Solid Waste	Utilities	1,595,151
Mosquito Control	Utilities	166,319
Utilities	Non-major funds	51,833
Sewerage	Utilities	2,001,036
	Non-major funds	1,192
Non-major funds	General Fund	3,375
	Sales Tax District	200,000
	Utilities	83,287
	Non-major funds	<u>118,746</u>
		<u>\$ 6,489,099</u>

Where there were both a due to and a due from the same two funds, the amounts were netted and the net amounts shown above.

The above due to/from other funds were short-term receivables or payables in the normal course of the Parish's operations. Significant receivables/payables consist of collections of revenues by one fund on behalf of another fund which had not been transferred by year-end.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 12 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (CONTINUED)

A summary of interfund transfers at December 31, 2010, are as follows:

	Transfers In:					Total
	General Fund	Roads & Bridges	Mosquito Control	Sewerage	Non Major Funds	
Transfers Out:						
General Fund	\$ -	\$ -	\$ -	\$ -	\$ 293,782	\$ 293,782
Sales Tax District	-	3,500,000	-	1,800,000	4,298,215	9,598,215
Roads & Bridges	150,000	-	-	-	-	150,000
2009 G.O. Construct.	-	-	-	-	347,092	347,092
2010 Sewer Construct.	-	-	-	-	593,256	593,256
Mosquito Control	15,000	-	-	-	-	15,000
Utilities	342,096	-	-	246,409	-	588,505
Sewerage	452,096	-	-	-	-	452,096
Non Major Funds	<u>2,764,183</u>	<u>-</u>	<u>100,000</u>	<u>10,000</u>	<u>837,907</u>	<u>3,712,090</u>
Total	<u>\$ 3,723,375</u>	<u>\$ 3,500,000</u>	<u>\$ 100,000</u>	<u>\$ 2,056,409</u>	<u>\$ 6,370,252</u>	<u>\$ 15,750,036</u>

Transfers are primarily used to move funds from:

- The Sales Tax District to other funds in connection with the operations, capital improvements and maintenance of the Parish's road and bridges and sewer district.
- The Economic Development Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

All other transfers are also in accordance with budgetary authorizations.

In addition to the above transfers, transfers of completed capital projects were made from the governmental funds to the Utilities Fund and Sewerage Funds, in the amounts of \$2,052,613 and \$572,134, respectively.

NOTE 13 - CRIMINAL COURT FUND

Louisiana Revised Statutes, at LSA-R.S. 15:571.11 requires that one-half of any surpluses remaining in the Criminal Court Fund at year-end shall be transmitted to the Parish's General Fund. At December 31, 2010, there was a surplus in the Criminal Court Fund of \$426,387 before transfers. There is a transfer out to the General Fund for \$211,883, approximately half of the surplus.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 14 - COMMITMENTS AND CONTINGENCIES

Litigation

The Parish is a named defendant in a number of claims and lawsuits resulting principally from personal injury, property damage, assessments, and construction claims. 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 GASB Codification C50. Legal counsel's opinion on the ultimate resolution of these matters is that little or no loss to the Parish Council should be incurred.

Federally Assisted Programs

The Parish receives significant financial assistance from numerous federal and state governmental agencies in the form of grants. The disbursement 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 1996 Amendments and also subject to further examination by the grantor agency. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements.

NOTE 15 - RESERVED FUND BALANCES AND NET ASSETS

The nature and purpose of the reserves of fund balances and net assets as presented in the fund financial statements are as follows:

Fund balances - Reserved for debt service

Fund balance available to pay the principal balances of the Parish's general long-term obligations.

Fund balances - Reserved for capital projects

Unexpended funds remaining in a departmental budget dedicated for capital projects to be performed in future years.

Fund balances - Reserved for operations, capital improvements and maintenance of sewer district

Excess sales tax received by the sales tax district for the one-cent sewer tax.

Net assets - Reserved for bond retirement and capital additions

Net assets restricted to paying principal and interest in the Sewer Fund and Utilities System Enterprise Fund as well as expenditures for capital projects or emergency repairs performed in future years for these funds.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 16 - PAYABLE FROM RESTRICTED ASSETS

A summary of enterprise funds' current liabilities payable from restricted assets by account follows:

	Utilities System
Customer deposits	\$1,335,248
Current portion of bonds payable	427,377
Accrued interest payable	<u>114,630</u>
Total	<u>\$1,877,255</u>

NOTE 17 - RISK MANAGEMENT

The Parish is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. The more significant insurance coverage includes water and sewerage commercial general liability, workers' compensation, business auto and commercial property. There have been no settlements that have exceeded insurance coverage within the past three year.

NOTE 18 - WIRELESS EMERGENCY 911 SERVICE CHARGE

Act 1029 of 1999 amends and reenacts Louisiana Revised Statutes (R.S.) 33:9101 through 9131 relative to communication districts. The act authorizes the governing authority of a communication district to levy an emergency telephone service charge on certain wireless communication systems to pay the costs of implementing FCC ordered enhancements to Emergency 911 systems.

In July 2000, the Council passed Ordinance MM-28 which authorized a levy on Commercial Mobile Radio Service ("CMRS") users of 85¢ per month per wireless CMRS service connection. As of December 31, 2010, the Parish had entered into Cooperative Endeavor Agreements or Non-Disclosure Agreements provided for by Act 1029 with five CMRS service suppliers. As of December 31, 2010, the Parish had completed implementation of Phase I and anticipated completing Phase II during the year ending December 31, 2011. See Note 21 – Subsequent Events.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 19 -SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNIT

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. CASH

The component unit's cash deposits at year end were as follows:

	<u>Library</u>
Bank accounts Per Statement of Net Assets	<u>\$ 3,279,440</u>

Under state law, the bank balances of these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The fair value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent.

	<u>Library</u>
Bank accounts Per Bank	<u>\$ 3,362,947</u>

The bank balances are categorized as follows:

Amount insured by the FDIC, or collateralized with securities held by the component unit's agent in the component unit's name	<u>\$ 250,000</u>
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Amount uninsured or unregistered, with securities held by the component unit's agent but not in the component unit's name.	<u>\$ 3,112,947</u>
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**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 19 -SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)

Custodial risk is the risk that, in the event of a bank failure, the component unit's deposits might not be recovered.

B. CAPITAL ASSETS

Capital assets for the component unit are as follows:

	<u>Library</u>
Equipment & furniture	\$ 1,404,738
Library books	3,435,622
Buildings	2,708,952
Land	<u>40,000</u>
Subtotal	7,589,312
Less: Accumulated Depreciation	<u>(4,366,846)</u>
Total	<u>\$ 3,222,466</u>

C. PENSION PLAN

Substantially all employees of the St. John the Baptist Parish Library are members of the Parochial Employees' Retirement System of Louisiana, which the Parish employees also participate in. For a detailed plan description, see the Parish's Note 8 on pensions.

The following provides certain disclosures for the St. John the Baptist Parish Library contributions to the plan:

<u>Library</u>	<u>December 31,</u>		
	<u>2008</u>	<u>2009</u>	<u>2010</u>
Employer required contribution rate	12.75%	12.25%	15.75%
Covered payroll	\$ 715,035	\$ 796,792	\$ 779,810
Required employer contributions	\$ 91,167	\$ 97,607	\$ 122,820
Library contributions	\$ 91,167	\$ 97,607	\$ 122,820

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

**NOTE 19 -SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT
UNIT (CONTINUED)**

D. OTHER POST-EMPLOYMENT BENEFITS

Plan Description. The Library administers and contributes to a single employer defined benefit health, dental and life insurance plan for retirees and active employees, as authorized by the Library Board. The plan provides lifetime health and dental insurance for retirees, their spouses and dependents, and life insurance benefits for employees that retire at age 55 or older or have 30 years of service at any age. The Library uses the same private insurance provider/carrier as the Parish. No financial statements are available for the Library's plan.

The Library implemented Governmental Accounting Standards Board Statement No. 45, *Accounting and Financial Reporting by Employers for Post employment Benefits Other than Pensions* (GASB 45) during the year ending December 31, 2010. In adopting the requirements of GASB Statement No. 45, the Library recognizes the cost of post-employment benefits in the year when employee services are rendered, reports the accumulated liability from prior years, and provides information useful in assessing potential demands on the Library's future cash flows. Because the Library has adopted the requirements of GASB Statement No. 45 prospectively, recognition of the liability accumulated from prior years will be phased in over 30 years, commencing with the 2009 liability.

Fund Policy. The Library contributes 100% of the costs of the current year's health, dental and life insurance premiums for eligible retired employees. The Library finances its plan on a pay-as-you-go basis; therefore, no funds are reserved for payment of future health insurance premiums. For the year ended December 31, 2010, the Library contributed \$70,641 to the plan on behalf of the retirees.

Annual OPEB Cost and Net OPEB Obligation. The Library's annual other post-employment benefit (OPEB) is calculated based on the annual required contribution (ARC). The Library has elected to calculate the ARC and related information using the "alternative measurement method" permitted by GASB Statement No. 45 for employers with plans that have fewer than 100 total members. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years. The following table shows the components of the Library's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the Library's net OPEB obligation to the plan:

Annual required contribution (ARC)	\$ 254,140
Interest on net OPEB obligation	7,624
Adjustments to Annual Required Contribution	-
Annual OPEB cost	<u>261,764</u>
Contributions made	<u>(70,641)</u>
Increase in net OPEB obligation	191,123

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

**NOTE 19 -SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT
UNIT (CONTINUED)**

Net OPEB obligation at beginning of year	\$ <u>235,171</u>
Net OPEB obligation at end of year	\$ <u>426,294</u>

The Library's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the year 2010 was, \$261,764, 27%, and \$426,294.

Funded Status and Funding Progress. As of December 31, 2010, the actuarial accrued liability for benefits was \$2,561,142, all of which was unfunded. The covered payroll (annual payroll of active employees covered by the plan) was \$688,752, and the ratio of the unfunded actuarial accrued liability (UAAL) to the covered payroll was 372%.

The projection of future benefits for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Amounts determined regarding the funded status of a plan and the employer's annual required contributions are subject to continued revision as actual results are compared with past expectations and new estimates are made about the future.

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used to include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. The following simplifying assumptions were made:

Retirement age for active employees – Active members were assumed to retire at the historical average retirement age for the covered group, which is currently 61 years.

Marital status – Marital status of members at the calculation date was assumed to continue throughout retirement.

Mortality – Life expectancies were based on mortality tables from the National Center for Health Statistics.

Turnover – Non-group-specific age-based turnover data from GASB Statement No. 45 were used as the basis for assigning active members a probability of remaining employed until the assumed retirement age and for developing an expected future working lifetime assumption for purposes of allocating to periods the present value of total benefits to be paid.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 19 -SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)

Healthcare cost trend rate – The expected rate of increase in healthcare insurance premiums was based on projections of the Office of the Actuary at the Centers for Medicare and Medicaid Services. A rate of 9% initially, reduced to an ultimate rate of 5% after nine years, was used.

Health insurance premiums – 2009 health insurance premiums for retirees was used as the basis for calculation of the present value of total benefits to be paid.

Inflation rate – The expected long-term inflation assumption of 2.8% was based on projected changes in the Consumer Price Index (CPI) in The 2009 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Disability Insurance Trust Funds for an intermediate growth scenario.

Payroll growth rate – The expected long-term payroll growth rate was assumed to equal the rate of inflation.

Based on the historical and expected returns of the Library's short-term investment portfolio and cash deposits, a future discount rate of 3% was used. In addition, a simplified version of the entry age actuarial cost method was used. The unfunded actuarial accrued liability (UAAL) is being amortized as a level percentage of projected payroll on an open basis over 30 years.

E. OTHER LONG-TERM DEBT

Changes in long-term obligations other than the OPEB obligation of the component unit are as follows:

Library

1. Accrued Annual Leave

The following is a summary of long-term obligation transactions for unused annual leave during the year:

	Unused Annual Leave
Long-term obligations payable at December 31, 2009	\$ 69,681
Additions	60,891
Deductions	(66,701)
Long-term obligations payable at December 31, 2010	\$ 63,871

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010**

NOTE 19 -SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)

2. Operating Leases

The Library entered into operating leases for buildings and copier machines. The total minimum annual commitments under all operating leases are as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2011	\$ 11,822
2012	9,975
2013	4,809
2014	<u>1,872</u>
Total	<u>\$ 28,478</u>

NOTE 20 – NEW REPORTING STANDARD

In February 2009, the Governmental Accounting Standards Board (GASB) issued Statement No. 54, Fund Balance Reporting and the Governmental Fund Type Definitions (Statement). This Statement classifies fund balance into various categories. In addition, the Statement clarifies the definitions of the various types of governmental funds. The Parish is required to implement this standard in the year ending December 31, 2011. The Parish has not determined the impact that adoption of GASB 54 will have on its financial statements.

NOTE 21 – SUBSEQUENT EVENTS

During 2011, the Parish had completed implementation of Phase II of FCC ordered enhancements to its Emergency 911 system.

In January 2011, the Parish Council approved Ordinance 11-05 authorizing the issuance of \$800,000 in Certificate of Indebtedness.

**REQUIRED SUPPLEMENTARY INFORMATION OTHER
THAN MANAGEMENT'S DISCUSSION AND ANALYSIS**

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
GENERAL FUND
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem	\$ 1,849,110	\$ 1,695,407	\$ 1,695,407	\$ -
Sales and use	397,000	-	-	-
Licenses and permits	1,400,000	1,606,285	1,606,345	60
Intergovernmental revenues:				
Federal grants	-	255,183	248,647	(6,536)
State funds:				
State revenue sharing	-	66,518	66,518	-
Other	175,000	108,142	108,142	-
Fees, charges, and commissions	62,800	132,089	132,090	1
Interest Income	8,600	21,420	21,420	-
Other revenue	170,000	47,764	115,264	67,500
Total Revenues	<u>4,062,510</u>	<u>3,932,808</u>	<u>3,993,833</u>	<u>61,025</u>
Expenditures				
General government:				
Legislative	545,033	557,349	557,368	(19)
Judicial	997,549	1,020,090	1,020,125	(35)
Executive	784,162	801,881	801,909	(28)
Elections	139,965	143,128	143,133	(5)
Finance and administration	263,546	269,501	269,510	(9)
Civil service	60,959	62,337	62,339	(2)
Building and plant	1,924,138	1,967,616	1,967,684	(68)
Planning and zoning	592,880	606,276	606,297	(21)
Public safety	554,000	667,542	667,565	(23)
Health and welfare		192,883	77,698	115,185
Debt service	959,771	958,934	958,935	(1)
Total Expenditures	<u>6,822,003</u>	<u>7,247,537</u>	<u>7,132,563</u>	<u>114,974</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,759,493)</u>	<u>(3,314,729)</u>	<u>(3,138,730)</u>	<u>175,999</u>
Other Financing Sources (Uses)				
Operating transfers in	3,223,871	3,805,875	3,744,911	(60,964)
Operating transfers out	-	(226,875)	(315,318)	(88,443)
Total Other Financing Sources (Uses)	<u>3,223,871</u>	<u>3,579,000</u>	<u>3,429,593</u>	<u>(149,407)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	464,378	264,271	290,863	26,592
Fund Balance, Beginning of Year	<u>1,838,611</u>	<u>1,550,621</u>	<u>1,550,621</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,302,989</u>	<u>\$ 1,814,892</u>	<u>\$ 1,841,484</u>	<u>\$ 26,592</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
SALES TAX DISTRICT
For the Year Ended December 31, 2010**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
Revenues				
Taxes:				
Sales and use	\$ 7,839,957	\$ 7,907,254	\$ 7,907,255	\$ 1
Interest Income	25,000	60,500	60,500	-
Total Revenues	<u>7,864,957</u>	<u>7,967,754</u>	<u>7,967,755</u>	<u>1</u>
Expenditures				
General government:				
Finance and administration	-	60,950	60,950	-
Total Expenditures	<u>-</u>	<u>60,950</u>	<u>60,950</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>7,864,957</u>	<u>7,906,804</u>	<u>7,906,805</u>	<u>1</u>
Other Financing Sources (Uses)				
Operating transfers out	<u>(9,066,976)</u>	<u>(9,598,215)</u>	<u>(9,598,215)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(9,066,976)</u>	<u>(9,598,215)</u>	<u>(9,598,215)</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>(1,202,019)</u>	<u>(1,691,411)</u>	<u>(1,691,410)</u>	<u>1</u>
Fund Balance, Beginning of Year	<u>15,271,862</u>	<u>17,585,046</u>	<u>17,585,046</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 14,069,843</u>	<u>\$ 15,893,635</u>	<u>\$ 15,893,636</u>	<u>\$ 1</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
ROADS AND BRIDGES
For the Year Ended December 31, 2010**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
Revenues				
Taxes:				
Sales and use	\$ 3,227,751	\$ 3,235,926	\$ 3,235,926	\$ -
Intergovernmental revenues:				
Federal grants	-	2,049	2,049	-
State funds:				
Parish transportation	535,000	459,901	459,901	-
Other	75,000	129,073	129,073	-
Fees, charges, and commissions	177,000	175,661	175,661	-
Fines and forfeitures	10,000	22,471	22,471	-
Interest Income	15,100	1,946	1,946	-
Other revenue	17,300	68,061	68,061	-
Total Revenues	<u>4,057,151</u>	<u>4,095,088</u>	<u>4,095,088</u>	<u>-</u>
Expenditures				
Public works	6,297,505	7,297,988	7,166,974	131,014
Debt service	130,510	130,735	130,735	-
Total Expenditures	<u>6,428,015</u>	<u>7,428,723</u>	<u>7,297,709</u>	<u>131,014</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,370,864)</u>	<u>(3,333,635)</u>	<u>(3,202,621)</u>	<u>131,014</u>
Other Financing Sources (Uses)				
Operating transfers in	2,500,000	3,500,000	3,500,000	-
Operating transfers out	(150,000)	(150,000)	(150,000)	-
Total Other Financing Sources (Uses)	<u>2,350,000</u>	<u>3,350,000</u>	<u>3,350,000</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>(20,864)</u>	<u>16,365</u>	<u>147,379</u>	<u>131,014</u>
Fund Balance, Beginning of Year	<u>1,551,544</u>	<u>1,334,821</u>	<u>1,334,821</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,530,680</u>	<u>\$ 1,351,186</u>	<u>\$ 1,482,200</u>	<u>\$ 131,014</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2010**

NOTE A - BUDGETARY BASIS OF ACCOUNTING

Budgets for the General Fund and each major Special Revenue Fund are adopted on the modified accrual basis of accounting. Therefore, GAAP serves as the budgetary basis of accounting.

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OTHER SUPPLEMENTARY INFORMATION

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF COUNCIL MEMBERS AND
PARISH PRESIDENT COMPENSATION
For the Year Ended December 31, 2010**

The schedule of compensation paid to the Parish President and Parish Councilmen is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the Parish Council is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statutes, at LSA-R.S. 33:1233, the Parish Council has elected the monthly payment method of compensation. Under this method, the Councilmen receive approximately \$686 per month.

<u>PARISH PRESIDENT</u>	<u>AMOUNT</u>
Natalie Robottom, Parish President (May-Dec)	\$ 92,870 *
Patrick T. McTopy, Acting Parish President (Jan-May)	<u>49,000</u>
	<u>\$ 141,870</u>

* Total compensation includes car allowance of \$6,116.

<u>PARISH COUNCIL</u>	
Steve Lee, Council-at-Large, Division B	\$ 8,230
Richard Dale Wolfe, Council-at-Large, Division A (Jan-Oct)	6,438
Raydell Morris, Council-at-Large, Division A (Oct-Dec)	1,504
Jaclyn Hotard, Council Chairperson, District IV	8,230
Charles Julien, District III	8,230
Haston Lewis, Sr., District I	8,230
Daniel Millet, District II	8,230
Darnel Usry, District V	8,230
Ronnie Smith, Council Vice Chairperson, District VI	8,230
Cheryl Millet, District VII	<u>8,230</u>
 Parish Council Total	 <u>\$ 73,782</u>

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds of specific revenues (other than special assessments, expendable trusts, or revenues for major capital projects) that are legally restricted to expenditures for specific purposes.

Health Unit Tax - The Health Unit Tax Fund accounts for the operation and maintenance of the two health units in the Parish. Revenue is generated from a .99 mill Ad Valorem Tax along with some state revenue sharing. The expenditures include a portion of the annual operation of the health units, as well as the quarterly billing for personal and environmental health services performed in the Parish by the State Department of Health & Hospitals.

ARC Maintenance Fund - The ARC Maintenance Fund assists in the annual maintenance for the ARC Center. The revenue is generated from a 1.00 mill Ad Valorem Tax.

Juvenile Detention Center - The Juvenile Detention Center Fund provides for the housing of St. John the Baptist Parish juvenile offenders in juvenile detention facilities in other Parishes. The revenue is generated from a .99 mill Ad Valorem Tax. The major expenditure is the housing of juveniles outside St. John the Baptist Parish.

Ambulance Fund - The Ambulance Fund accounts for annual emergency ambulance services for St. John the Baptist Parish. The revenue is generated from a service charge on residents' monthly utility bills. The major expenditure for this fund is the private contract services for parish-wide EMS.

Convention Center Fund - Revenue is generated from a dedicated 2.97% sales tax charged on the hotel/motel occupancy of lodging in St. John the Baptist Parish. The revenue is dedicated to the construction and maintenance of a Civic Center.

Senior Citizen Tax - The Senior Citizen Tax Fund assists in the annual maintenance of the Senior Citizen Center. The revenue is generated from a .99 mill ad valorem tax.

Economic Development - The Economic Development Fund accounts for the promotion of economic growth in St. John the Baptist Parish. Revenue is generated from a 3/8% sales tax.

Airport Authority - The Airport Authority Fund accounts for the annual operation of the St. John the Baptist Parish Airport. The revenues are generated from the retail sale of goods and services to the facility users, such as fuel, storage, and miscellaneous equipment. Funds are also allocated from Economic Development to assist in the annual operations of the facility.

NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)

Communications District - The Communications District Fund accounts for the annual operation of the emergency 911 facility. Revenue is generated from the monthly 911 surcharge collected by local telephone companies along with interest income.

Civil Defense - The Civil Defense Fund provides the annual operations of the St. John Parish Department of Public Safety. Revenues are generated from an annual grant by Entergy, Inc. as mandated by the Nuclear Regulatory Commission (NRC). In addition, funds are allocated by Economic Development to match grant funding per the sales tax proposition.

Street Lighting - The Street Lighting Fund accounts for the annual operations for parish-wide street lighting. The revenue is generated from 4.94 mills, along with some state revenue sharing funds. The expenditures consist of the cost for lighting public streets, as well as other annual operating expenditures.

Volunteer Fire Departments - These funds account for the annual operation of the four volunteer fire departments within St. John the Baptist Parish. The revenue is generated from a ¼ % sales tax for the fire departments along with a 2% fire insurance rebate.

Fire Services Fund - In May 2003, the voters of St. John the Baptist Parish passed a .25 cent sales tax for a partially paid fire department. This fund will account for the cost associated with the paid personnel for the fire departments.

Criminal Court - The Criminal Court Fund accounts for a portion of the annual cost of the courts. The annual revenues are derived from fines, forfeitures, court fees, etc.

Recreation Fund - The Recreation Fund accounts for recreational expenses of the Parish which consist primarily of maintaining the park grounds and the summer youth program. The revenue is generated primarily from video poker revenue. Although this fund was created in 2005, the funds were previously accounted for in the General Fund.

Health & Human Services Fund - This fund is used to account for various grants and other revenues used to provide food, housing and utility assistance to needy residents in the Parish.

DEBT SERVICE FUNDS

The Debt Service Funds are used to accumulate monies for the payment of principal, interest, and fiscal charges on the Parish's general obligation and special tax bonds.

Parishwide Sewer Sales Tax Reserve Fund - This fund accounts for the reserving of funds as prescribed by law for any one year's principal and interest payments for sewer bonds.

NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)

Parishwide Sewer Sales Tax Sinking Fund - This fund accounts for the annual payment of principal and interest on sewer bond debt. The Sales Tax District transfers on a monthly basis the funds to cover these payments.

Economic Development Sales Tax Reserve Fund - This fund accounts for the reserving of funds as prescribed by law for any one year's principal and interest payments for economic development bonds.

Economic Development Sales Tax Sinking Fund - This fund accounts for the annual payment of principal and interest on economic development bond debt. The Economic Development Fund transfers on a monthly basis the funds to cover these payments.

WVFD Fire Protection Reserve Fund - This fund accounts for the reserving of funds as prescribed by law for any one year's principal and interest payments for the WVFD sales tax bonds.

WVFD Fire Protection Sinking Fund - This fund accounts for the annual payment of principal and interest on the WVFD sales tax bond debt. The WVFD operating fund transfers on a monthly basis the funds to cover these payments.

CAPITAL PROJECTS FUNDS

The Capital Projects Funds are used to account for all resources and expenditures in connection with the acquisition, renovation, and improvements of capital facilities other than those financed by proprietary funds.

2004 Water General Obligation Bond Construction Fund - The fund was created in 2004 for the purpose of funding construction of various water department projects.

Bond Series 1990 Parishwide Sewerage Construction Phase II Fund - The fund was created in 1990 to fund sewer capital improvements. After the funds from the bond issues had been extinguished, the fund was kept pursuant to Council Resolution 98-28, which states that any revenues collected from the one-cent sewer sales tax in excess of \$4 million should be escrowed for future use. Funds have been transferred into this fund from the Sales Tax District on an annual basis to complete various sewer improvement projects.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2010**

	Special Revenue			
	Health Unit Tax	ARC Maintenance	Juvenile Detention Center	Ambulance
Assets				
Cash and cash equivalents	\$ 216,076	\$ 157,402	\$ 550,622	\$ 18,343
Receivables, net				
Accounts	-	-	-	12,152
Ad valorem taxes	318,596	321,916	331,872	-
Sales & Use	-	-	-	-
Other	-	-	-	-
Due from other funds	-	-	-	83,287
Due from other governments	11,889	-	-	-
Prepaid items	-	-	-	-
Other assets	-	-	-	-
Total Assets	\$ 546,561	\$ 479,318	\$ 882,494	\$ 113,782
Liabilities and Fund Balance				
Liabilities				
Accounts and salaries payable	\$ 10,913	\$ 15,408	\$ 30,865	\$ 24,768
Contracts payable	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Other Liabilities	-	-	-	-
Total liabilities	10,913	15,408	30,865	24,768
Fund balance				
Fund balance:				
Reserved	-	-	-	-
Reserved for prepaid items	-	-	-	-
Unreserved, designated	-	-	-	-
Unreserved, undesignated	535,648	463,910	851,629	89,014
Total fund balance	535,648	463,910	851,629	89,014
Total Liabilities and Fund Balance	\$ 546,561	\$ 479,318	\$ 882,494	\$ 113,782

(Continued)

Special Revenue

Convention Center	Senior Citizens Tax	Economic Development	Airport Authority	Communication District	Civil Defense	Street Lighting
\$ 360,852	\$ 3,039	\$ 2,901,533	\$ 82,960	\$ 1,693,982	\$ 505,600	\$ 519,729
16,452	-	75,387	-	108,853	709	-
-	328,554	-	-	-	-	1,542,446
-	-	491,504	-	-	-	-
-	-	250,000	19,765	-	-	-
-	-	-	3,375	-	33,245	-
-	-	780	3,001	-	54,241	18,586
-	-	-	2,574	13,839	515	-
-	-	-	-	-	-	-
\$ 377,304	\$ 331,593	\$ 3,719,204	\$ 111,675	\$ 1,816,674	\$ 594,310	\$ 2,080,761
\$ 15,728	\$ -	\$ 19,394	\$ 6,087	\$ 16,428	\$ 14,423	\$ 171,607
-	-	-	-	-	-	-
1,410	-	62,701	-	11,139	2,500	2,500
-	174,400	-	-	-	-	-
21,435	-	-	-	-	-	-
38,573	174,400	82,095	6,087	27,567	16,923	174,107
-	-	-	-	-	-	-
-	-	-	2,574	13,839	515	-
-	-	-	-	-	-	-
338,731	157,193	3,637,109	103,014	1,775,268	576,872	1,906,654
338,731	157,193	3,637,109	105,588	1,789,107	577,387	1,906,654
\$ 377,304	\$ 331,593	\$ 3,719,204	\$ 111,675	\$ 1,816,674	\$ 594,310	\$ 2,080,761

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
December 31, 2010**

	Special Revenue			
	Land Escrow	LaPlace Volunteer Fire Department	Reserve Volunteer Fire Department	Westbank Volunteer Fire Department
Assets				
Cash and cash equivalents	\$ 29,792	\$ 2,464,828	\$ 516,372	\$ 454,575
Receivables, net				
Accounts	-	-	-	-
Ad valorem taxes	-	-	-	-
Sales & Use	-	243,391	104,171	69,610
Other	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	1,045	1,560	-
Prepaid items	-	-	-	-
Other assets	-	100,000	-	-
Total Assets	\$ 29,792	\$ 2,809,264	\$ 622,103	\$ 524,185
Liabilities and Fund Balance				
Liabilities				
Accounts and salaries payable	\$ -	\$ 43,734	\$ 16,118	\$ 15,558
Contracts payable	-	-	-	-
Due to other funds	-	5,588	2,392	1,598
Due to other governments	-	-	-	-
Other Liabilities	-	-	-	-
Total liabilities	-	49,322	18,510	17,156
Fund balance				
Fund balance:				
Reserved	-	-	-	-
Reserved for prepaid items	-	-	-	-
Unreserved, designated	-	-	-	-
Unreserved, undesignated	29,792	2,759,942	603,593	507,029
Total fund balance	29,792	2,759,942	603,593	507,029
Total Liabilities and Fund Balance	\$ 29,792	\$ 2,809,264	\$ 622,103	\$ 524,185

(Continued)

Special Revenue

Garyville Volunteer Fire Department	Fire Services	Criminal Court	Recreation Fund	Health & Human Services	Total Special Revenue
\$ 389,377	\$ 4,893,989	\$ 435,387	\$ 41,048	\$ 159,261	\$ 16,394,767
-	-	62,492	-	-	276,045
-	-	-	-	-	2,843,384
69,610	486,784	-	-	-	1,465,070
-	-	-	46,046	-	315,811
-	-	-	60,000	67,398	247,305
922	-	-	-	167,197	259,221
-	-	-	-	-	16,928
-	-	-	-	-	100,000
<u>\$ 459,909</u>	<u>\$ 5,380,773</u>	<u>\$ 497,879</u>	<u>\$ 147,094</u>	<u>\$ 393,856</u>	<u>\$ 21,918,531</u>
\$ 6,047	\$ 14,269	\$ 71,492	\$ 31,536	\$ 54,460	\$ 578,835
-	-	-	-	-	-
1,598	20,211	214,504	43,143	160,391	529,675
-	-	-	-	90,970	265,370
-	-	-	-	-	21,435
<u>7,645</u>	<u>34,480</u>	<u>285,996</u>	<u>74,679</u>	<u>305,821</u>	<u>1,395,315</u>
-	-	-	-	-	-
-	-	-	-	-	16,928
-	-	-	-	-	-
452,264	5,346,293	211,883	72,415	88,035	20,506,288
<u>452,264</u>	<u>5,346,293</u>	<u>211,883</u>	<u>72,415</u>	<u>88,035</u>	<u>20,523,216</u>
<u>\$ 459,909</u>	<u>\$ 5,380,773</u>	<u>\$ 497,879</u>	<u>\$ 147,094</u>	<u>\$ 393,856</u>	<u>\$ 21,918,531</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
December 31, 2010

	Debt Service						Total Debt Service
	Parishwide Sewerage Sales Tax Reserve	Parishwide Sewerage Sales Tax Sinking	Economic Development Sales Tax Reserve	Economic Development Sales Tax Sinking	WVFD Fire Protection Reserve	WVFD Fire Protection Sinking	
Assets							
Cash and cash equivalents	\$ 819,489	\$ 449,507	\$ 408,003	\$ 29,936	\$ 269,880	\$ 199,322	\$ 2,176,137
Receivables, net							
Accounts	-	-	-	29,313	-	-	29,313
Ad valorem taxes	-	-	-	-	-	-	-
Sales & Use	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-
Total Assets	\$ 819,489	\$ 449,507	\$ 408,003	\$ 59,249	\$ 269,880	\$ 199,322	\$ 2,205,450
Liabilities and Fund Balance							
Liabilities							
Accounts and salaries payable	\$ -	\$ 1,163	\$ -	\$ 3,600	\$ -	\$ -	\$ 4,763
Contracts payable	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-
Total liabilities	-	1,163	-	3,600	-	-	4,763
Fund balance							
Fund balance:							
Reserved	819,489	448,344	408,003	55,649	269,880	199,322	2,200,687
Reserved for prepaid items	-	-	-	-	-	-	-
Unreserved, designated	-	-	-	-	-	-	-
Unreserved, undesignated	-	-	-	-	-	-	-
Total fund balance	819,489	448,344	408,003	55,649	269,880	199,322	2,200,687
Total Liabilities and Fund Balance	\$ 819,489	\$ 449,507	\$ 408,003	\$ 59,249	\$ 269,880	\$ 199,322	\$ 2,205,450

(Continued)

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
December 31, 2010

	Capital Projects					Total Capital Projects	Total Nonmajor Governmental Funds
	2002 General Obligation Bond Construction	2004 Water General Obligation Construction	1990 PW Sewerage Construction Phase II	LCDBG ARRA NW 2nd Street	LCDBG ARRA Historic East		
Assets							
Cash and cash equivalents	\$ 1,062,230	\$ 948	\$ 121,636	\$ -	\$ -	\$ 1,184,814	\$ 19,755,718
Receivables, net							
Accounts	-	-	-	-	-	-	305,358
Ad valorem taxes	-	-	-	-	-	-	2,843,384
Sales & Use	-	-	-	-	-	-	1,465,070
Other	-	-	-	-	-	-	315,811
Due from other funds	-	-	200,000	-	-	200,000	447,305
Due from other governments	-	-	-	191,066	74,754	265,820	525,041
Prepaid items	-	-	-	-	-	-	16,928
Other assets	-	-	-	-	-	-	100,000
Total Assets	\$ 1,062,230	\$ 948	\$ 321,636	\$ 191,066	\$ 74,754	\$ 1,650,634	\$ 25,774,615
Liabilities and Fund Balance							
Liabilities							
Accounts and salaries payable	\$ 52,817	\$ 40,000	\$ 220,801	\$ 191,066	\$ 74,754	\$ 579,438	\$ 1,163,036
Contracts payable	29,120	-	70,354	28,405	26,860	154,739	154,739
Due to other funds	-	-	-	-	-	-	529,675
Due to other governments	-	-	-	-	-	-	265,370
Other Liabilities	-	-	-	-	-	-	21,435
Total liabilities	81,937	40,000	291,155	219,471	101,614	734,177	2,134,255
Fund balance							
Fund balance:							
Reserved	-	-	-	-	-	-	2,200,687
Reserved for prepaid items	-	-	-	-	-	-	16,928
Unreserved, designated	980,293	-	30,481	-	-	1,010,774	1,010,774
Unreserved, undesignated	-	(39,052)	-	(28,405)	(26,860)	(94,317)	20,411,971
Total fund balance	980,293	(39,052)	30,481	(28,405)	(26,860)	916,457	23,640,360
Total Liabilities and Fund Balance	\$ 1,062,230	\$ 948	\$ 321,636	\$ 191,066	\$ 74,754	\$ 1,650,634	\$ 25,774,615

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**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2010**

	Special Revenue						
	Health Unit Tax	ARC Maintenance	Juvenile Detention Center	Ambulance	Convention Center	Senior Citizens Tax	Economic Development
Revenues							
Taxes:							
Ad valorem	\$ 319,599	\$ 322,929	\$ 332,891	\$ -	\$ -	\$ 329,588	\$ -
Sales and use	-	-	-	-	-	-	3,235,926
Other taxes and penalties	-	-	-	-	-	-	-
Intergovernmental revenues:							
Federal grants	-	-	-	-	-	-	-
State funds:							
State revenue sharing	17,825	-	-	-	-	-	-
Other	-	-	-	-	130,000	-	-
Fees, charges, and commissions	-	-	-	277,557	213,604	-	-
Fines and forfeitures	-	-	-	-	-	-	-
Interest Income	1,563	1,634	3,928	103	1,411	77	44,680
Other revenue	-	-	-	1,031	-	-	154,496
Total Revenues	338,987	324,563	336,819	278,691	345,015	329,665	3,435,102
Expenditures							
General government:							
Judicial	-	-	-	-	-	-	-
Planning and zoning	-	-	-	-	-	-	-
Public safety	-	-	358,793	290,721	-	-	-
Public works	-	-	-	-	-	-	-
Health and welfare	306,842	285,617	-	-	-	330,000	-
Economic development	-	-	-	-	-	-	1,141,491
Culture & recreation	-	-	-	-	202,977	-	-
Debt service	-	-	-	-	-	-	-
Total Expenditures	306,842	285,617	358,793	290,721	202,977	330,000	1,141,491
Excess (Deficiency) of Revenues Over Expenditures	32,145	38,946	(21,974)	(12,030)	142,038	(335)	2,293,611
Other Financing Sources (Uses)							
Sale of fixed assets	-	-	-	-	-	-	-
Issuance of refunding bonds	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-
Operating transfers in	-	-	-	-	35,000	-	10,000
Operating transfers out	(12,000)	-	(15,000)	(10,000)	(104,195)	-	(2,836,755)
Total Other Financing Sources (Uses)	(12,000)	-	(15,000)	(10,000)	(69,195)	-	(2,826,755)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	20,145	38,946	(36,974)	(22,030)	72,843	(335)	(533,144)
Fund Balance, Beginning of Year	515,503	424,964	888,603	111,044	265,888	157,528	4,170,253
Fund Balance, End of Year	\$ 535,648	\$ 463,910	\$ 851,629	\$ 89,014	\$ 338,731	\$ 157,193	\$ 3,637,109

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
December 31, 2010**

	Special Revenue					LaPlace Volunteer Fire Department
	Airport Authority	Communi- cation District	Civil Defense	Street Lighting	Land Escrow	
Revenues						
Taxes:						
Ad valorem	\$ -	\$ -	\$ -	\$ 1,596,040	\$ -	\$ -
Sales and use	-	-	-	-	-	1,078,448
Other taxes and penalties	-	-	-	-	-	-
Intergovernmental revenues:						
Federal grants	347,080	-	127,178	-	-	-
State funds:						
State revenue sharing	-	-	-	27,866	-	-
Other	18,267	-	163,043	-	-	97,047
Fees, charges, and commissions	76,042	504,107	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest Income	516	9,424	2,200	5,055	42	14,112
Other revenue	246	-	137,056	-	-	790
Total Revenues	442,151	513,531	429,477	1,628,961	42	1,190,397
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Planning and zoning	-	-	-	-	250	-
Public safety	-	516,354	442,674	-	-	1,823,611
Public works	-	-	-	1,359,743	-	-
Health and welfare	-	-	-	-	-	-
Economic development	459,941	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Debt service	-	50,203	-	-	-	-
Total Expenditures	459,941	566,557	442,674	1,359,743	250	1,823,611
Excess (Deficiency) of Revenues Over Expenditures	(17,790)	(53,026)	(13,197)	269,218	(208)	(633,214)
Other Financing Sources (Uses)						
Sale of fixed assets	-	-	-	-	30,000	-
Issuance of refunding bonds	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Operating transfers in	40,000	-	90,000	-	-	-
Operating transfers out	-	-	-	(120,000)	-	-
Total Other Financing Sources (Uses)	40,000	-	90,000	(120,000)	30,000	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	22,210	(53,026)	76,803	149,218	29,792	(633,214)
Fund Balance, Beginning of Year	83,378	1,842,133	500,584	1,757,436	-	3,393,156
Fund Balance, End of Year	\$ 105,588	\$ 1,789,107	\$ 577,387	\$ 1,906,654	\$ 29,792	\$ 2,759,942

(Continued)

Special Revenue							
Reserve Volunteer Fire Department	Westbank Volunteer Fire Department	Garyville Volunteer Fire Department	Fire Services	Criminal Court	Recreation Fund	Health & Human Services	Total Special Revenue
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,901,047
461,576	308,436	308,436	2,155,068	-	-	-	7,547,890
-	-	-	-	-	549,448	-	549,448
-	-	-	-	-	-	1,520,438	1,994,696
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	45,691
32,777	11,571	12,052	-	-	-	-	464,757
-	-	-	-	77,594	33,540	6,036	1,188,480
-	-	-	-	2,221,863	-	-	2,221,863
4,746	2,635	2,412	29,372	1,708	238	437	126,293
-	31	187	-	-	540	18,147	312,524
499,099	322,673	323,087	2,184,440	2,301,165	583,766	1,545,058	17,352,689
-	-	-	-	1,876,523	-	-	1,876,523
-	-	-	-	-	-	-	250
400,339	245,926	288,523	2,703,087	-	-	-	7,070,028
-	-	-	-	-	-	-	1,359,743
-	-	-	-	-	-	1,794,339	2,716,798
-	-	-	-	-	-	-	1,601,432
-	-	-	-	-	700,574	-	903,551
-	-	-	-	-	-	-	50,203
400,339	245,926	288,523	2,703,087	1,876,523	700,574	1,794,339	15,578,528
98,760	76,747	34,564	(518,647)	424,642	(116,808)	(249,281)	1,774,161
-	-	-	-	-	-	-	30,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	140,000	255,318	570,318
(138,493)	(112,334)	(128,809)	-	(214,504)	(15,000)	(6,536)	(3,713,626)
(138,493)	(112,334)	(128,809)	-	(214,504)	125,000	248,782	(3,113,308)
(39,733)	(35,587)	(94,245)	(518,647)	210,138	8,192	(499)	(1,339,147)
643,326	542,616	546,509	5,864,940	1,745	64,223	88,534	21,862,363
\$ 603,593	\$ 507,029	\$ 452,264	\$ 5,346,293	\$ 211,883	\$ 72,415	\$ 88,035	\$ 20,523,216

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
December 31, 2010

	Debt Service						Total Debt Service
	Parishwide Sewerage Sales Tax Reserve	Parishwide Sewerage Sales Tax Sinking	Economic Development Sales Tax Reserve	Economic Development Sales Tax Sinking	WVFD Fire Protection Reserve	WVFD Fire Protection Sinking	
Revenues							
Taxes:							
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-	-
Other taxes and penalties	-	-	-	-	-	-	-
Intergovernmental revenues:							
Federal grants	-	-	-	-	-	-	-
State funds:							
State revenue sharing	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Fees, charges, and commissions	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-
Interest Income	7,426	20,150	1,844	898	1,435	605	32,358
Other revenue	-	-	-	-	-	-	-
Total Revenues	7,426	20,150	1,844	898	1,435	605	32,358
Expenditures							
General government:							
Judicial	-	-	-	-	-	-	-
Planning and zoning	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-	-
Debt service	1,181,458	2,770,580	-	353,155	-	231,104	4,536,297
Total Expenditures	1,181,458	2,770,580	-	353,155	-	231,104	4,536,297
Excess (Deficiency) of Revenues Over Expenditures	(1,174,032)	(2,750,430)	1,844	(352,257)	1,435	(230,499)	(4,503,939)
Other Financing Sources (Uses)							
Sale of fixed assets	-	-	-	-	-	-	-
Issuance of refunding bonds	7,370,000	-	-	-	-	-	7,370,000
Payment to refunded bond escrow agent	(7,184,271)	-	-	-	-	-	(7,184,271)
Operating transfers in	593,256	2,798,215	-	351,755	-	231,152	3,974,378
Operating transfers out	(10,000)	-	(10,000)	-	-	-	(20,000)
Total Other Financing Sources (Uses)	768,985	2,798,215	(10,000)	351,755	-	231,152	4,140,107
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(405,047)	47,785	(8,156)	(502)	1,435	653	(363,832)
Fund Balance, Beginning of Year	1,224,536	400,559	416,159	56,151	268,445	198,669	2,564,519
Fund Balance, End of Year	\$ 819,489	\$ 448,344	\$ 408,003	\$ 55,649	\$ 269,880	\$ 199,322	\$ 2,200,687

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
December 31, 2010**

	Capital Projects					Total Capital Projects	Total Nonmajor Governmental Funds
	2002 General Obligation Bond Construction	2004 Water General Obligation Construction	1990 PW Sewerage Construction Phase II	LCDBG ARRA NW 2nd Street	LCDBG ARRA Historic East		
Revenues							
Taxes:							
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,901,047
Sales and use	-	-	-	-	-	-	7,547,890
Other taxes and penalties	-	-	-	-	-	-	549,448
Intergovernmental revenues:							
Federal grants	-	-	-	-	-	-	1,994,696
State funds:							
State revenue sharing	-	-	-	-	-	-	45,691
Other	-	-	-	539,701	510,349	1,050,050	1,514,807
Fees, charges, and commissions	-	-	-	-	-	-	1,188,480
Fines and forfeitures	-	-	-	-	-	-	2,221,863
Interest Income	6,016	184	852	-	-	7,052	165,703
Other revenue	-	-	-	-	-	-	312,524
Total Revenues	6,016	184	852	539,701	510,349	1,057,102	18,442,149
Expenditures							
General government:							
Judicial	-	-	-	-	-	-	1,876,523
Planning and zoning	-	-	-	-	-	-	250
Public safety	-	-	-	-	-	-	7,070,028
Public works	525,241	158,530	1,501,274	568,106	537,209	3,290,360	4,650,103
Health and welfare	-	-	-	-	-	-	2,716,798
Economic development	-	-	-	-	-	-	1,601,432
Culture & recreation	-	-	-	-	-	-	903,551
Debt service	-	-	-	-	-	-	4,586,500
Total Expenditures	525,241	158,530	1,501,274	568,106	537,209	3,290,360	23,405,185
Excess (Deficiency) of Revenues Over Expenditures	(519,225)	(158,346)	(1,500,422)	(28,405)	(26,860)	(2,233,258)	(4,963,036)
Other Financing Sources (Uses)							
Sale of fixed assets	-	-	-	-	-	-	30,000
Issuance of refunding bonds	-	-	-	-	-	-	7,370,000
Payment to refunded bond escrow agent	-	-	-	-	-	-	(7,184,271)
Operating transfers in	-	347,092	1,500,000	-	-	1,847,092	6,391,788
Operating transfers out	-	-	-	-	-	-	(3,733,626)
Total Other Financing Sources (Uses)	-	347,092	1,500,000	-	-	1,847,092	2,873,891
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(519,225)	188,746	(422)	(28,405)	(26,860)	(386,166)	(2,089,145)
Fund Balance, Beginning of Year	1,499,518	(227,798)	30,903	-	-	1,302,623	25,729,505
Fund Balance, End of Year	\$ 980,293	\$ (39,052)	\$ 30,481	\$ (28,405)	\$ (26,860)	\$ 916,457	\$ 23,640,360

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
HEALTH UNIT TAX
For the Year Ended December 31, 2010**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Revenues				
Taxes:				
Ad valorem	\$ 350,388	\$ 319,599	\$ 319,599	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
State revenue sharing	16,000	17,825	17,825	-
Other	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest income	5,000	1,563	1,563	-
Other revenue	-	-	-	-
Total Revenues	371,388	338,987	338,987	-
Expenditures				
General government:				
Judicial	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	269,300	306,841	306,842	(1)
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
Total Expenditures	269,300	306,841	306,842	(1)
Excess (Deficiency) of Revenues Over Expenditures	102,088	32,146	32,145	(1)
Other Financing Sources (Uses)				
Sale of fixed assets	-	-	-	-
Operating transfers in	-	-	-	-
Operating transfers out	-	(12,000)	(12,000)	-
Total Other Financing Sources (Uses)	-	(12,000)	(12,000)	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	102,088	20,146	20,145	(1)
Fund Balance, Beginning of Year	506,813	515,503	515,503	-
Fund Balance, End of Year	\$ 608,901	\$ 535,649	\$ 535,648	\$ (1)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
ARC MAINTENANCE
For the Year Ended December 31, 2010**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Revenues				
Taxes:				
Ad valorem	\$ 354,000	\$ 322,930	\$ 322,929	\$ (1)
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
State revenue sharing	-	-	-	-
Other	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	4,000	1,634	1,634	-
Other revenue	-	-	-	-
Total Revenues	358,000	324,564	324,563	(1)
Expenditures				
General government:				
Judicial	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	310,915	285,617	285,617	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
Total Expenditures	310,915	285,617	285,617	-
Excess (Deficiency) of Revenues Over Expenditures	47,085	38,947	38,946	(1)
Other Financing Sources (Uses)				
Sale of fixed assets	-	-	-	-
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	47,085	38,947	38,946	(1)
Fund Balance, Beginning of Year	353,142	424,964	424,964	-
Fund Balance, End of Year	\$ 400,227	\$ 463,911	\$ 463,910	\$ (1)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
JUVENILE DETENTION CENTER
For the Year Ended December 31, 2010**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Revenues				
Taxes:				
Ad valorem	\$ 354,000	\$ 332,890	\$ 332,891	\$ 1
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
State revenue sharing	-	-	-	-
Other	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	11,300	3,930	3,928	(2)
Other revenue	-	-	-	-
	<u>365,300</u>	<u>336,820</u>	<u>336,819</u>	<u>(1)</u>
Expenditures				
General government:				
Judicial	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	443,000	358,792	358,793	(1)
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
	<u>443,000</u>	<u>358,792</u>	<u>358,793</u>	<u>(1)</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(77,700)</u>	<u>(21,972)</u>	<u>(21,974)</u>	<u>(2)</u>
Other Financing Sources (Uses)				
Sale of fixed assets	-	-	-	-
Operating transfers in	-	-	-	-
Operating transfers out	-	(15,000)	(15,000)	-
	<u>-</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses				
	<u>(77,700)</u>	<u>(36,972)</u>	<u>(36,974)</u>	<u>(2)</u>
Fund Balance, Beginning of Year				
	<u>883,979</u>	<u>888,603</u>	<u>888,603</u>	<u>-</u>
Fund Balance, End of Year				
	<u>\$ 806,279</u>	<u>\$ 851,631</u>	<u>\$ 851,629</u>	<u>\$ (2)</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
AMBULANCE
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Revenues				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
State revenue sharing	-	-	-	-
Other	-	-	-	-
Fees, charges, and commissions	279,200	277,557	277,557	-
Fines and forfeitures	-	-	-	-
Interest Income	500	103	103	-
Other revenue	600	1,030	1,031	1
Total Revenues	280,300	278,690	278,691	1
Expenditures				
General government:				
Judicial	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	306,400	290,721	290,721	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
Total Expenditures	306,400	290,721	290,721	-
Excess (Deficiency) of Revenues Over Expenditures	(26,100)	(12,031)	(12,030)	1
Other Financing Sources (Uses)				
Sale of fixed assets	-	-	-	-
Operating transfers in	-	-	-	-
Operating transfers out	-	(10,000)	(10,000)	-
Total Other Financing Sources (Uses)	-	(10,000)	(10,000)	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(26,100)	(22,031)	(22,030)	1
Fund Balance, Beginning of Year	125,503	111,044	111,044	-
Fund Balance, End of Year	\$ 99,403	\$ 89,013	\$ 89,014	\$ 1

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
CONVENTION CENTER
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Revenues				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
State revenue sharing	-	-	-	-
Other	130,000	130,000	130,000	-
Fees, charges, and commissions	100,000	213,604	213,604	-
Fines and forfeitures	-	-	-	-
Interest Income	1,000	1,410	1,411	1
Other revenue	-	-	-	-
Total Revenues	231,000	345,014	345,015	1
Expenditures				
General government:				
Judicial	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	187,000	202,978	202,977	1
Debt service	-	-	-	-
Total Expenditures	187,000	202,978	202,977	1
Excess (Deficiency) of Revenues Over Expenditures	44,000	142,036	142,038	2
Other Financing Sources (Uses)				
Sale of fixed assets	-	-	-	-
Operating transfers in	35,000	35,000	35,000	-
Operating transfers out	(104,195)	(104,195)	(104,195)	-
Total Other Financing Sources (Uses)	(69,195)	(69,195)	(69,195)	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(25,195)	72,841	72,843	2
Fund Balance, Beginning of Year	282,754	265,888	265,888	-
Fund Balance, End of Year	\$ 257,559	\$ 338,729	\$ 338,731	\$ 2

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
SENIOR CITIZENS TAX
For the Year Ended December 31, 2010**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Revenues				
Taxes:				
Ad valorem	\$ 361,225	\$ 329,588	\$ 329,588	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
State revenue sharing	-	-	-	-
Other	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	350	77	77	-
Other revenue	-	-	-	-
Total Revenues	361,575	329,665	329,665	-
Expenditures				
General government:				
Judicial	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	330,000	(330,000)
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
Total Expenditures	-	-	330,000	(330,000)
Excess (Deficiency) of Revenues Over Expenditures	361,575	329,665	(335)	(330,000)
Other Financing Sources (Uses)				
Sale of fixed assets	-	-	-	-
Operating transfers in	-	-	-	-
Operating transfers out	(360,000)	(330,000)	-	330,000
Total Other Financing Sources (Uses)	(360,000)	(330,000)	-	330,000
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	1,575	(335)	(335)	-
Fund Balance, Beginning of Year	154,792	157,528	157,528	-
Fund Balance, End of Year	\$ 156,367	\$ 157,193	\$ 157,193	\$ -

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
ECONOMIC DEVELOPMENT
For the Year Ended December 31, 2010**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Revenues				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	3,227,751	3,235,926	3,235,926	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
State revenue sharing	-	-	-	-
Other	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	18,000	44,680	44,680	-
Other revenue	161,200	154,484	154,496	12
Total Revenues	3,406,951	3,435,090	3,435,102	12
Expenditures				
General government:				
Judicial	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	1,353,000	1,141,488	1,141,491	(3)
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
Total Expenditures	1,353,000	1,141,488	1,141,491	(3)
Excess (Deficiency) of Revenues Over Expenditures	2,053,951	2,293,602	2,293,611	9
Other Financing Sources (Uses)				
Sale of fixed assets	-	-	-	-
Operating transfers in	10,000	10,000	10,000	-
Operating transfers out	(2,456,755)	(2,836,755)	(2,836,755)	-
Total Other Financing Sources (Uses)	(2,446,755)	(2,826,755)	(2,826,755)	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(392,804)	(533,153)	(533,144)	9
Fund Balance, Beginning of Year	3,994,603	4,170,253	4,170,253	-
Fund Balance, End of Year	\$ 3,601,799	\$ 3,637,100	\$ 3,637,109	\$ 9

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
AIRPORT AUTHORITY
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Revenues				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	347,080	347,080	-
State funds:				
State revenue sharing	-	-	-	-
Other	3,000	18,267	18,267	-
Fees, charges, and commissions	77,900	76,042	76,042	-
Fines and forfeitures	-	-	-	-
Interest Income	100	516	516	-
Other revenue	3,500	246	246	-
Total Revenues	84,500	442,151	442,151	-
Expenditures				
General government:				
Judicial	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	94,900	459,941	459,941	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
Total Expenditures	94,900	459,941	459,941	-
Excess (Deficiency) of Revenues Over Expenditures	(10,400)	(17,790)	(17,790)	-
Other Financing Sources (Uses)				
Sale of fixed assets	-	-	-	-
Operating transfers in	40,000	40,000	40,000	-
Operating transfers out	-	-	-	-
Total Other Financing Sources (Uses)	40,000	40,000	40,000	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	29,600	22,210	22,210	-
Fund Balance, Beginning of Year	28,648	83,378	83,378	-
Fund Balance, End of Year	\$ 58,248	\$ 105,588	\$ 105,588	\$ -

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
COMMUNICATION DISTRICT
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Revenues				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
State revenue sharing	-	-	-	-
Other	-	-	-	-
Fees, charges, and commissions	500,000	504,107	504,107	-
Fines and forfeitures	-	-	-	-
Interest Income	10,000	9,424	9,424	-
Other revenue	-	-	-	-
Total Revenues	510,000	513,531	513,531	-
Expenditures				
General government:				
Judicial	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	364,501	516,352	516,354	(2)
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	50,203	50,203	50,203	-
Total Expenditures	414,704	566,555	566,557	(2)
Excess (Deficiency) of Revenues Over Expenditures	95,296	(53,024)	(53,026)	(2)
Other Financing Sources (Uses)				
Sale of fixed assets	-	-	-	-
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	95,296	(53,024)	(53,026)	(2)
Fund Balance, Beginning of Year	1,674,884	1,842,133	1,842,133	-
Fund Balance, End of Year	\$ 1,770,180	\$ 1,789,109	\$ 1,789,107	\$ (2)

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
CIVIL DEFENSE
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Revenues				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	135,000	127,178	127,178	-
State funds:				
State revenue sharing	-	-	-	-
Other	30,000	163,043	163,043	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	2,400	2,200	2,200	-
Other revenue	140,500	137,056	137,056	-
Total Revenues	307,900	429,477	429,477	-
Expenditures				
General government:				
Judicial	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	394,880	442,675	442,674	1
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
Total Expenditures	394,880	442,675	442,674	1
Excess (Deficiency) of Revenues Over Expenditures	(86,980)	(13,198)	(13,197)	1
Other Financing Sources (Uses)				
Sale of fixed assets	-	-	-	-
Operating transfers in	90,000	90,000	90,000	-
Operating transfers out	-	-	-	-
Total Other Financing Sources (Uses)	90,000	90,000	90,000	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	3,020	76,802	76,803	1
Fund Balance, Beginning of Year	251,010	500,584	500,584	-
Fund Balance, End of Year	\$ 254,030	\$ 577,386	\$ 577,387	\$ 1

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
STREET LIGHTING
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Revenues				
Taxes:				
Ad valorem	\$ 1,749,700	\$ 1,596,040	\$ 1,596,040	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
State revenue sharing	27,000	27,866	27,866	-
Other	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	18,400	5,055	5,055	-
Other revenue	-	-	-	-
Total Revenues	<u>1,795,100</u>	<u>1,628,961</u>	<u>1,628,961</u>	<u>-</u>
Expenditures				
General government:				
Judicial	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	-	-	-	-
Public works	1,519,591	1,359,817	1,359,743	74
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
Total Expenditures	<u>1,519,591</u>	<u>1,359,817</u>	<u>1,359,743</u>	<u>74</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>275,509</u>	<u>269,144</u>	<u>269,218</u>	<u>74</u>
Other Financing Sources (Uses)				
Sale of fixed assets	-	-	-	-
Operating transfers in	-	-	-	-
Operating transfers out	(120,000)	(120,000)	(120,000)	-
Total Other Financing Sources (Uses)	<u>(120,000)</u>	<u>(120,000)</u>	<u>(120,000)</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>155,509</u>	<u>149,144</u>	<u>149,218</u>	<u>74</u>
Fund Balance, Beginning of Year	<u>1,475,223</u>	<u>1,757,436</u>	<u>1,757,436</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,630,732</u>	<u>\$ 1,906,580</u>	<u>\$ 1,906,654</u>	<u>\$ 74</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
LAND ESCROW
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Revenues				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
State revenue sharing	-	-	-	-
Other	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	-	42	42	-
Other revenue	-	-	-	-
Total Revenues	-	42	42	-
Expenditures				
General government:				
Judicial	-	-	-	-
Planning and zoning	-	250	250	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
Total Expenditures	-	250	250	-
Excess (Deficiency) of Revenues Over Expenditures	-	(208)	(208)	-
Other Financing Sources (Uses)				
Sale of fixed assets	-	30,000	30,000	-
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	30,000	30,000	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	-	29,792	29,792	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	\$ 29,792	\$ 29,792	\$ -

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
LAPLACE VOLUNTEER FIRE DEPARTMENT
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Revenues				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	1,075,845	1,078,448	1,078,448	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
State revenue sharing	-	-	-	-
Other	97,000	97,047	97,047	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	15,000	14,112	14,112	-
Other revenue	-	790	790	-
Total Revenues	<u>1,187,845</u>	<u>1,190,397</u>	<u>1,190,397</u>	<u>-</u>
Expenditures				
General government:				
Judicial	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	1,122,211	1,823,610	1,823,611	(1)
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
Total Expenditures	<u>1,122,211</u>	<u>1,823,610</u>	<u>1,823,611</u>	<u>(1)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>65,634</u>	<u>(633,213)</u>	<u>(633,214)</u>	<u>(1)</u>
Other Financing Sources (Uses)				
Sale of fixed assets	-	-	-	-
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>65,634</u>	<u>(633,213)</u>	<u>(633,214)</u>	<u>(1)</u>
Fund Balance, Beginning of Year	<u>3,178,987</u>	<u>3,393,156</u>	<u>3,393,156</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 3,244,621</u>	<u>\$ 2,759,943</u>	<u>\$ 2,759,942</u>	<u>\$ (1)</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
RESERVE VOLUNTEER FIRE DEPARTMENT
For the Year Ended December 31, 2010**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Revenues				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	460,462	461,576	461,576	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
State revenue sharing	-	-	-	-
Other	32,000	32,777	32,777	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	2,500	4,746	4,746	-
Other revenue	-	-	-	-
Total Revenues	494,962	499,099	499,099	-
Expenditures				
General government:				
Judicial	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	521,385	400,341	400,339	2
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
Total Expenditures	521,385	400,341	400,339	2
Excess (Deficiency) of Revenues Over Expenditures	(26,423)	98,758	98,760	2
Other Financing Sources (Uses)				
Sale of fixed assets	-	-	-	-
Operating transfers in	-	-	-	-
Operating transfers out	(138,493)	(138,493)	(138,493)	-
Total Other Financing Sources (Uses)	(138,493)	(138,493)	(138,493)	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(164,916)	(39,735)	(39,733)	2
Fund Balance, Beginning of Year	524,279	643,326	643,326	-
Fund Balance, End of Year	\$ 359,363	\$ 603,591	\$ 603,593	\$ 2

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
WESTBANK VOLUNTEER FIRE DEPARTMENT
For the Year Ended December 31, 2010**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Revenues				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	307,692	308,436	308,436	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
State revenue sharing	-	-	-	-
Other	11,000	11,571	11,571	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	2,500	2,635	2,635	-
Other revenue	-	31	31	-
Total Revenues	321,192	322,673	322,673	-
Expenditures				
General government:				
Judicial	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	291,500	245,927	245,926	1
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
Total Expenditures	291,500	245,927	245,926	1
Excess (Deficiency) of Revenues Over Expenditures	29,692	76,746	76,747	1
Other Financing Sources (Uses)				
Sale of fixed assets	-	-	-	-
Operating transfers in	-	-	-	-
Operating transfers out	(112,334)	(112,334)	(112,334)	-
Total Other Financing Sources (Uses)	(112,334)	(112,334)	(112,334)	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(82,642)	(35,588)	(35,587)	1
Fund Balance, Beginning of Year	414,628	542,616	542,616	-
Fund Balance, End of Year	\$ 331,986	\$ 507,028	\$ 507,029	\$ 1

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
GARYVILLE VOLUNTEER FIRE DEPARTMENT
For the Year Ended December 31, 2010**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Revenues				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	307,692	308,436	308,436	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
State revenue sharing	-	-	-	-
Other	12,000	12,052	12,052	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	2,000	2,412	2,412	-
Other revenue	-	187	187	-
Total Revenues	<u>321,692</u>	<u>323,087</u>	<u>323,087</u>	<u>-</u>
Expenditures				
General government:				
Judicial	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	313,166	288,522	288,523	(1)
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
Total Expenditures	<u>313,166</u>	<u>288,522</u>	<u>288,523</u>	<u>(1)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>8,526</u>	<u>34,565</u>	<u>34,564</u>	<u>(1)</u>
Other Financing Sources (Uses)				
Sale of fixed assets	-	-	-	-
Operating transfers in	-	-	-	-
Operating transfers out	(128,809)	(128,809)	(128,809)	-
Total Other Financing Sources (Uses)	<u>(128,809)</u>	<u>(128,809)</u>	<u>(128,809)</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>(120,283)</u>	<u>(94,244)</u>	<u>(94,245)</u>	<u>(1)</u>
Fund Balance, Beginning of Year	<u>383,878</u>	<u>546,509</u>	<u>546,509</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 263,595</u>	<u>\$ 452,265</u>	<u>\$ 452,264</u>	<u>\$ (1)</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
FIRE SERVICES
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Revenues				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	2,151,691	2,155,068	2,155,068	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
State revenue sharing	-	-	-	-
Other	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	25,000	29,372	29,372	-
Other revenue	-	-	-	-
Total Revenues	2,176,691	2,184,440	2,184,440	-
Expenditures				
General government:				
Judicial	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	2,483,000	2,703,087	2,703,087	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
Total Expenditures	2,483,000	2,703,087	2,703,087	-
Excess (Deficiency) of Revenues Over Expenditures	(306,309)	(518,647)	(518,647)	-
Other Financing Sources (Uses)				
Sale of fixed assets	-	-	-	-
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(306,309)	(518,647)	(518,647)	-
Fund Balance, Beginning of Year	5,672,682	5,864,940	5,864,940	-
Fund Balance, End of Year	\$ 5,366,373	\$ 5,346,293	\$ 5,346,293	\$ -

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
CRIMINAL COURT
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Revenues				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
State revenue sharing	-	-	-	-
Other	-	-	-	-
Fees, charges, and commissions	-	77,594	77,594	-
Fines and forfeitures	1,200,000	2,221,863	2,221,863	-
Interest Income	700	1,708	1,708	-
Other revenue	-	-	-	-
Total Revenues	1,200,700	2,301,165	2,301,165	-
Expenditures				
General government:				
Judicial	1,190,500	1,876,422	1,876,523	(101)
Planning and zoning	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
Total Expenditures	1,190,500	1,876,422	1,876,523	(101)
Excess (Deficiency) of Revenues Over Expenditures	10,200	424,743	424,642	(101)
Other Financing Sources (Uses)				
Sale of fixed assets	-	-	-	-
Operating transfers in	-	-	-	-
Operating transfers out	-	(214,504)	(214,504)	-
Total Other Financing Sources (Uses)	-	(214,504)	(214,504)	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	10,200	210,239	210,138	(101)
Fund Balance, Beginning of Year	(173,677)	1,745	1,745	-
Fund Balance, End of Year	\$ (163,477)	\$ 211,984	\$ 211,883	\$ (101)

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
RECREATION FUND
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Revenues				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	680,200	549,448	549,448	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
State revenue sharing	-	-	-	-
Other	-	-	-	-
Fees, charges, and commissions	38,300	33,540	33,540	-
Fines and forfeitures	-	-	-	-
Interest Income	4,000	240	238	(2)
Other revenue	2,000	540	540	-
Total Revenues	724,500	583,768	583,766	(2)
Expenditures				
General government:				
Judicial	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	675,800	700,312	700,574	(262)
Debt service	-	-	-	-
Total Expenditures	675,800	700,312	700,574	(262)
Excess (Deficiency) of Revenues Over Expenditures	48,700	(116,544)	(116,808)	(264)
Other Financing Sources (Uses)				
Sale of fixed assets	-	-	-	-
Operating transfers in	-	140,000	140,000	-
Operating transfers out	(15,000)	(15,000)	(15,000)	-
Total Other Financing Sources (Uses)	(15,000)	125,000	125,000	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	33,700	8,456	8,192	(264)
Fund Balance, Beginning of Year	227,609	64,223	64,223	-
Fund Balance, End of Year	\$ 261,309	\$ 72,679	\$ 72,415	\$ (264)

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
HEALTH AND HUMAN SERVICES
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Revenues				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	1,520,438	1,520,438
State funds:				
State revenue sharing	-	-	-	-
Other	-	-	-	-
Fees, charges, and commissions	-	-	6,036	6,036
Fines and forfeitures	-	-	-	-
Interest Income	-	-	437	437
Other revenue	-	-	18,147	18,147
Total Revenues	-	-	1,545,058	1,545,058
Expenditures				
General government:				
Judicial	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	1,794,339	(1,794,339)
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
Total Expenditures	-	-	1,794,339	(1,794,339)
Excess (Deficiency) of Revenues Over Expenditures	-	-	(249,281)	(249,281)
Other Financing Sources (Uses)				
Sale of fixed assets	-	-	-	-
Operating transfers in	-	-	255,318	255,318
Operating transfers out	-	-	(6,536)	(6,536)
Total Other Financing Sources (Uses)	-	-	248,782	248,782
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	-	-	(499)	(499)
Fund Balance, Beginning of Year	-	-	88,534	88,534
Fund Balance, End of Year	\$ -	\$ -	\$ 88,035	\$ 88,035

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STATISTICAL SECTION

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STATISTICAL SECTION

This part of the St. John the Baptist Parish Council's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the Parish's overall financial health.

<u>Contents</u>	<u>Schedules</u>
Financial Trends	1 - 4
These schedules contain trend information to help the reader understand how the Parish's financial performance and well-being have changed over time.	
Revenue Capacity	5 - 9
These schedules contain information to help the reader assess the Parish's most significant local revenue source, the sales tax, as well as the property tax.	
Debt Capacity	10 - 14
These schedules present information to help the reader assess the affordability of the Parish's current levels of outstanding debt and the city's ability to issue additional debt in the future.	
Demographic and Economic Information	15 - 16
These schedules offer demographic and economic indicators to help the reader understand the environment within which the Parish's financial activities take place.	
Operating Information	17 - 19
These schedules contain service and infrastructure data to help the reader understand how the information in the Parish's financial report relates to the services the city provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The Parish implemented GASB Statement 34 in fiscal year 2003; schedules presenting government-wide information include information beginning in that year.

Note: Statistical information regarding sales tax revenue is limited because a governmental agency separate from the St. John the Baptist Parish Council collects the Parish's sales tax and much of the information is of a confidential nature.

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ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE 1 -- NET ASSETS BY COMPONENT
LAST SEVEN FISCAL YEARS

(accrual basis of accounting)
(Unaudited)

	Fiscal Year						
	2004	2005	2006	2007	2008	2009	2010
Governmental activities							
Invested in capital assets, net of related debt	\$ (26,389,901)	\$ (34,741,068)	\$ 16,497,003	\$ 21,049,216	\$ 23,522,817	\$ 21,277,396	\$ 28,120,063
Restricted	25,486,957	21,461,685	22,647,869	16,587,285	14,712,389	43,470,585	13,860,981
Unrestricted	11,837,905	36,904,602	24,529,758	24,692,634	33,622,730	14,165,068	35,866,072
Total governmental activities net assets	\$ 10,934,961	\$ 23,625,219	\$ 63,674,630	\$ 62,329,135	\$ 71,857,936	\$ 78,913,049	\$ 77,847,116
Business-type activities							
Invested in capital assets, net of related debt	\$ 67,997,119	\$ 76,135,970	\$ 113,659,742	\$ 119,295,021	\$ 120,501,581	\$ 122,807,386	\$ 121,853,197
Restricted	1,353,728	1,353,728	1,353,728	1,353,728	1,353,728	1,353,728	1,413,722
Unrestricted	310,701	2,169,448	2,654,338	2,062,841	514,403	475,810	710,075
Total business-type activities net assets	\$ 69,661,548	\$ 79,659,146	\$ 117,667,808	\$ 122,711,590	\$ 122,369,712	\$ 124,636,924	\$ 123,976,994
Primary government							
Invested in capital assets, net of related debt	\$ 41,607,218	\$ 41,394,902	\$ 130,156,745	\$ 140,344,237	\$ 144,344,237	\$ 144,084,782	\$ 149,973,260
Restricted	26,840,685	22,815,413	24,001,597	17,941,013	16,066,117	44,824,313	15,274,703
Unrestricted	12,148,606	39,074,050	27,184,096	26,755,475	34,137,133	14,640,878	36,576,147
Total primary government net assets	\$ 80,596,509	\$ 103,284,365	\$ 181,342,438	\$ 185,040,725	\$ 194,547,487	\$ 203,549,973	\$ 201,824,110

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE 2 – CHANGES IN NET ASSETS
LAST SEVEN FISCAL YEARS

(accrual basis of accounting)
(Unaudited)

	Fiscal Year						
	2004	2005	2006	2007	2008	2009	2010
Expenses							
Governmental activities:							
General government	\$ 4,197,867	\$ 2,979,187	\$ 4,925,129	\$ 5,594,372	\$ 6,515,112	\$ 7,020,705	\$ 7,901,315
Public safety	3,355,043	3,793,967	4,264,345	5,435,975	4,741,752	6,968,528	6,887,326
Public works	916,549	2,402,302	13,948,650	10,194,172	13,391,561	14,398,985	12,463,398
Health and welfare	1,337,499	765,391	871,122	1,136,211	1,902,590	2,229,805	2,826,036
Economic development	618,765	923,959	1,736,582	1,482,875	1,672,938	1,679,124	1,685,753
Transportation	4,380,063	3,484,896	-	-	-	-	-
Culture and recreation	-	-	1,159,094	811,635	1,478,688	1,306,707	1,391,994
Interest on long-term debt	2,414,976	2,717,190	2,622,086	2,769,970	2,704,785	2,205,655	4,419,253
Total government activities expenses	17,220,762	17,066,892	29,527,008	27,425,210	32,407,426	35,809,509	37,575,075
Business-type activities:							
Solid Waste	2,907,349	2,720,036	3,283,392	3,074,568	3,241,260	3,606,171	3,666,131
Mosquito	366,701	333,335	397,517	562,857	787,038	767,295	754,575
Utilities	6,349,354	6,279,468	6,376,091	6,669,420	6,772,912	7,667,691	7,844,726
Sewer	9,301,417	10,148,531	8,289,075	7,955,428	17,149,922	8,798,140	8,695,815
Total business-type activities expenses	18,924,821	19,481,370	18,346,075	18,262,273	27,951,132	20,839,297	20,961,247
Total primary government expenses	\$ 36,145,583	\$ 36,548,262	\$ 47,873,083	\$ 45,687,483	\$ 60,358,558	\$ 56,648,806	\$ 58,536,322
Program Revenues							
Governmental activities:							
Charges for services:							
General government	\$ 1,069,621	\$ 1,146,324	\$ 66,630	\$ 68,311	\$ 108,423	\$ 115,491	\$ 1,335,907
Public safety	847,737	937,154	876,480	902,273	1,186,673	1,533,211	2,221,863
Public works	87,593	49,770	377,447	330,343	392,752	270,176	283,110
Health and welfare	250,036	257,351	261,427	274,773	277,306	275,128	277,557
Economic development	120,843	170,563	63,634	10,071	33,410	42,036	-
Transportation	238,451	266,789	-	-	-	-	-
Culture and recreation	-	-	414,128	526,263	402,909	326,697	470,010
Operating grants and contributions	1,056,719	895,165	1,055,867	971,812	1,791,040	2,358,835	2,736,196
Capital grants and contributions	50,000	1,011,185	862,274	250,965	86,604	313,037	365,347
Total governmental activities program revenues	3,721,000	4,734,301	3,977,887	3,334,811	4,279,117	5,234,611	7,689,990
Business-type activities:							
Charges for services:							
Solid Waste	2,821,582	2,977,268	3,074,033	3,357,467	3,560,689	3,687,686	3,911,412
Mosquito	256,963	262,638	265,251	426,127	527,617	534,718	539,848
Utilities	4,643,114	4,969,348	5,494,402	5,097,036	5,635,249	6,159,414	6,246,552
Sewer	4,005,890	5,699,485	5,328,675	4,635,758	4,986,195	5,290,910	5,273,692
Operating grants and contributions	-	-	-	-	7,049,462	-	-
Capital grants and contributions	-	12,863,463	-	-	-	-	-
Total business-type activities program revenues	11,727,549	26,772,202	14,162,361	13,516,388	21,759,212	15,672,728	15,971,504
Total primary government program revenues	\$ 15,448,549	\$ 31,506,503	\$ 18,140,248	\$ 16,851,199	\$ 26,038,329	\$ 20,907,339	\$ 23,661,494

(continued)

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE 2 – CHANGES IN NET ASSETS
LAST SEVEN FISCAL YEARS (CONTINUED)

(accrual basis of accounting)
(Unaudited)

	Fiscal Year						
	2004	2005	2006	2007	2008	2009	2010
Net (Expense) Revenue							
Governmental activities	\$ (13,499,762)	\$ (12,332,591)	\$ (25,549,121)	\$ (24,090,399)	\$ (28,128,309)	\$ (30,574,898)	\$ (29,885,085)
Business-type activities	(7,197,272)	7,290,832	(4,183,714)	(4,745,885)	(6,191,920)	(5,166,569)	(4,989,743)
Total primary government net expense	<u>\$ (20,697,034)</u>	<u>\$ (5,041,759)</u>	<u>\$ (29,732,835)</u>	<u>\$ (28,836,284)</u>	<u>\$ (34,320,229)</u>	<u>\$ (35,741,467)</u>	<u>\$ (34,874,828)</u>
General Revenues and Other Changes in Net Assets							
Governmental activities:							
Taxes							
Ad valorem	\$ 5,516,443	\$ 6,103,785	\$ 6,954,957	\$ 7,826,488	\$ 8,215,378	\$ 9,562,605	\$ 9,425,335
Sales and use	13,110,732	16,445,407	17,801,087	18,051,847	30,345,420	30,989,873	18,691,071
Franchise	646,171	771,216	797,114	820,720	860,021	863,890	830,083
Beer taxes	47,266	53,223	57,871	52,379	51,970	54,924	48,002
Severance taxes	67,993	46,628	54,741	96,793	115,469	37,822	60,140
Video poker taxes	397,944	579,971	709,181	649,431	636,943	575,499	549,448
Occupational licenses	-	-	969,842	1,050,681	1,086,920	1,115,935	-
State revenue sharing (unrestricted)	40,774	43,278	102,950	120,632	113,042	116,731	112,209
Unrestricted grants and contributions	72,256	214,066	112,694	13,218	97,243	282,226	1,788,020
Investment earnings	542,382	1,054,621	1,885,348	2,023,242	1,035,730	380,441	457,255
Other general revenues	335,850	723,660	430,793	386,133	625,187	794,349	589,144
Gain (loss) on disposal of capital assets	-	360,810	343,050	159,500	-	-	(6,000)
Capital contributions	-	-	-	(7,487,400)	-	-	(2,624,747)
Transfers	(1,625,915)	(1,373,815)	(1,139,425)	(1,018,760)	(5,526,213)	(7,144,321)	(1,100,808)
Total governmental activities	<u>19,151,896</u>	<u>25,022,850</u>	<u>29,080,203</u>	<u>22,744,904</u>	<u>37,657,110</u>	<u>37,629,974</u>	<u>28,819,152</u>
Business-type activities:							
Taxes							
Ad valorem	88,487	97,917	111,928	125,735	139,039	163,151	159,795
Unrestricted grants and contributions	48,031	1,060,355	371,637	328,909	-	-	325,136
Investment earnings	44,856	101,117	195,648	186,157	74,775	17,720	22,585
Other general revenues	81,761	73,562	66,766	46,305	110,015	108,589	96,742
Gain (loss) on disposal of capital assets	-	-	-	10,000	-	-	-
Capital contributions	-	-	546,561	8,620,362	-	-	2,624,747
Transfers	1,625,915	1,373,815	1,139,425	1,018,760	5,526,213	7,144,321	1,100,808
Total business-type activities	<u>1,889,050</u>	<u>2,706,766</u>	<u>2,431,965</u>	<u>10,336,228</u>	<u>5,850,042</u>	<u>7,433,781</u>	<u>4,329,813</u>
Total primary government	<u>\$ 21,040,946</u>	<u>\$ 27,729,616</u>	<u>\$ 31,512,168</u>	<u>\$ 33,081,132</u>	<u>\$ 43,507,152</u>	<u>\$ 45,063,755</u>	<u>\$ 33,148,965</u>
Change in Net Assets							
Governmental activities	\$ 5,652,134	\$ 12,690,259	\$ 3,531,082	\$ (1,345,495)	\$ 9,528,801	\$ 7,055,076	\$ (1,065,933)
Business-type activities	(5,308,222)	9,997,598	(1,751,749)	5,590,343	(341,878)	2,267,212	(659,930)
Total primary government	<u>\$ 343,912</u>	<u>\$ 22,687,857</u>	<u>\$ 1,779,333</u>	<u>\$ 4,244,848</u>	<u>\$ 9,186,923</u>	<u>\$ 9,322,288</u>	<u>\$ (1,725,863)</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE 3 -- FUND BALANCES OF GOVERNMENTAL FUNDS
LAST SEVEN FISCAL YEARS
(modified accrual basis of accounting)
(Unaudited)

	Fiscal Year						
	2004	2005	2006	2007	2008	2009	2010
General fund							
Reserved	\$ 43,634	\$ 35,919	\$ 40,106	\$ 44,587	\$ 44,362	\$ 47,815	\$ 43,915
Unreserved	120,131	254,640	472,164	448,552	1,295,909	1,502,806	1,797,569
Total general fund	\$ 163,765	\$ 290,559	\$ 512,270	\$ 493,139	\$ 1,340,271	\$ 1,550,621	\$ 1,841,484
All other governmental funds							
Reserved	\$ 25,576,993	\$ 21,544,636	\$ 22,745,897	\$ 16,663,785	\$ 14,783,974	\$ 43,549,330	\$ 13,945,373
Unreserved, reported in:							
Special revenue funds	12,029,707	18,184,551	24,304,780	24,436,592	32,531,832	40,703,485	37,814,660
Capital project funds	-	-	-	-	-	-	37,274,007
Debt service funds	-	-	-	-	-	-	-
Total all other governmental funds	\$ 37,606,700	\$ 39,729,187	\$ 47,050,677	\$ 41,100,377	\$ 47,315,806	\$ 84,252,815	\$ 89,034,040

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE 4 -- CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST SEVEN FISCAL YEARS

(modified accrual basis of accounting)
(Unaudited)

	Fiscal Year						
	2004	2005	2006	2007	2008	2009	2010
Revenues							
Taxes	\$ 18,627,175	\$ 22,549,192	\$ 25,465,225	\$ 26,527,766	\$ 39,197,741	\$ 41,127,977	\$ 28,665,854
Licenses and permits	1,010,209	1,089,417	1,388,013	1,455,933	1,587,966	1,498,532	1,606,345
Intergovernmental	1,925,693	3,131,264	2,261,182	1,520,851	2,219,767	3,150,893	5,273,213
Charges for services	1,124,838	1,194,329	1,413,903	1,449,503	1,386,550	1,260,890	1,496,231
Fines and forfeitures	878,707	967,154	876,480	907,987	1,195,296	1,555,070	2,244,334
Investment earnings	541,412	1,054,621	1,885,348	2,023,241	1,035,730	380,441	458,871
Other revenues	390,777	1,161,829	907,364	700,593	799,472	1,035,103	495,849
Total revenues	24,498,811	31,147,806	34,197,515	34,585,874	47,422,522	50,008,906	40,240,697
Expenditures							
General government	4,469,305	4,811,335	4,782,777	5,546,965	6,264,982	6,824,186	7,366,088
Public safety	3,405,195	4,365,647	4,079,665	5,580,415	6,347,730	7,475,904	7,737,593
Public works	5,746,513	8,307,752	13,569,322	19,343,414	14,875,163	14,718,994	18,458,119
Health and welfare	1,337,498	778,909	1,441,259	1,345,637	1,833,142	2,143,589	2,794,496
Economic development	575,173	877,370	1,822,107	1,248,035	1,620,439	1,921,359	1,601,432
Transportation	4,791,001	5,658,294	-	-	-	-	-
Culture and recreation	-	-	553,529	930,505	939,830	938,068	903,551
Debt Service:							
Principal	3,318,407	3,693,889	4,036,126	5,176,487	9,768,075	4,786,255	6,017,833
Interest	2,427,445	2,652,289	2,596,764	2,324,416	2,324,416	2,324,416	4,419,253
Total expenditures	26,070,537	31,145,485	32,881,549	41,495,874	43,973,777	41,132,771	49,298,365
Excess (deficiency) of revenues over (under) expenditures	(1,571,726)	2,321	1,315,966	(6,910,000)	3,448,745	8,876,135	(9,057,668)
Other financing sources (uses)							
Sale of capital assets	-	-	-	-	-	-	30,000
Proceeds of debt issued	9,101,194	3,620,776	7,366,659	1,959,329	4,966,000	29,930,000	15,000,000
Issuance of refunding bonds	-	-	-	-	-	-	7,370,000
Premium on debt issuance	-	-	-	-	-	-	14,835
Payment to refunding bond escrow agent	-	-	-	-	-	-	(7,184,271)
Transfers in	6,305,581	6,185,772	6,533,531	11,595,676	11,994,408	11,230,223	13,636,699
Transfers out	(7,931,496)	(7,559,587)	(7,672,956)	(12,614,436)	(13,346,592)	(12,889,036)	(14,737,507)
Total other financing sources (uses)	7,475,279	2,246,961	6,227,234	940,569	3,613,816	28,271,187	14,129,756
Net change in fund balances	\$ 5,903,553	\$ 2,249,282	\$ 7,543,200	\$ (5,969,431)	\$ 7,062,561	\$ 37,147,322	\$ 5,072,088
Debt service, (interest and principal only) as a percentage of noncapital expenditures:	12.7%	11.9%	20.2%	12.5%	30.5%	17.3%	21.2%

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE 5 -- DIRECT AND OVERLAPPING SALES TAX RATES
LAST TEN YEARS
(Unaudited)

Fiscal Year	Parish Direct Rate (1)	Overlapping Rates	
		St. John the Baptist Parish School Board	St. John the Baptist Parish Sheriff's Office
2001	2.0000%	2.2500%	0.2500%
2002	2.0000%	2.2500%	0.2500%
2003	2.0000%	2.2500%	0.2500%
2004	2.2500%	2.2500%	0.2500%
2005	2.2500%	2.2500%	0.2500%
2006	2.2500%	2.2500%	0.2500%
2007	2.2500%	2.2500%	0.2500%
2008	2.2500%	2.2500%	0.2500%
2009	2.2500%	2.2500%	0.2500%
2010	2.2500%	2.2500%	0.2500%

NOTES: (1) The St. John the Baptist Parish School Board, a separate entity, collects four and three fourths percent in sales and use tax. Two and one-quarter percent of the taxes collected are remitted to the Parish Council. One-quarter percent of the taxes collected are remitted to the Sheriff's Department. The School Board's costs of collecting the funds are shared proportionally by the Parish Council, Sheriff's Department and the School Board.

Source: St. John the Baptist Parish Finance Department.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE 6 -- ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(Unaudited)**

Fiscal Year	Real Estate	Other Property	Total Assessments	Less: Tax Exempt Real Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
2001	\$ 25,119,581	\$ 211,659,719	\$ 236,779,300	\$ 64,884,024	\$ 171,895,276	40.03	\$ 1,632,960,690	14.50%
2002	25,698,735	213,311,804	239,010,539	66,995,819	172,014,720	40.54	1,648,348,545	14.50%
2003	26,291,242	216,130,028	242,421,270	67,444,625	174,976,645	40.15	1,671,870,828	14.50%
2004	28,889,702	237,168,743	266,058,445	73,278,332	192,780,113	40.15	1,834,885,828	14.50%
2005	29,871,639	255,812,283	285,683,922	75,088,592	210,595,330	40.15	1,970,233,945	14.50%
2006	33,362,856	289,323,687	322,686,543	77,905,006	244,781,537	40.15	2,225,424,434	14.50%
2007	35,877,519	320,020,783	355,898,302	80,999,207	274,899,095	40.06	2,454,471,048	14.50%
2008	36,513,826	346,273,001	382,786,827	83,574,781	299,212,046	38.89	2,639,909,152	14.50%
2009	174,857,996	260,387,742	435,245,738	83,892,520	351,353,218	38.89	3,001,694,745	14.50%
2010	176,606,576	262,991,619	439,598,195	90,802,704	348,795,491	38.89	3,031,711,692	14.50%

Source: St. John the Baptist Parish Assessor's Office.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE 7 -- DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS**

(Rate per \$100 of Assessed Value)
(Unaudited)

Fiscal Year	St. John the Baptist Parish Council			St. John the Baptist Parish School Board			Total Direct & Overlapping Rates
	Operating Millage	Debt Service Millage	Total Parish Millage	Operating Millage	Debt Service Millage	Total Parish Millage	
2001	40.03	-	40.03	22.47	24.12	46.59	86.62
2002	40.03	-	40.03	22.47	24.12	46.59	86.62
2003	39.34	1.2	40.54	22.47	24.12	46.59	87.13
2004	38.95	1.2	40.15	22.47	24.12	46.59	86.74
2005	38.95	1.2	40.15	22.47	24.12	46.59	86.74
2006	40.15	-	40.15	22.93	24.12	47.05	87.20
2007	40.06	-	40.06	21.92	22.00	43.92	83.98
2008	38.89	-	38.89	21.83	22.00	43.83	82.72
2009	38.89	-	38.89	21.49	18.00	39.49	78.38
2010	38.89	-	38.89	21.49	18.00	39.49	78.38

Sources: St. John the Baptist Parish Finance Department, St. John the Baptist Parish School Board Comprehensive Annual Financial Report.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE 8 -- PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO
(Unaudited)

<u>Taxpayer</u>	<u>December 31, 2010</u>			<u>December 31, 2001</u>		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Parish Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Parish Taxable Assessed Value</u>
Marathon Ashland LLC	\$ 130,873,865	1	30.07%	\$ 52,511,440	1	22.18%
Du Pont Performance Elastomers	7,819,019	2	1.80%	3,277,947	7	1.38%
Arcelormittal Laplace	7,257,989	3	1.67%			
E.I. Dupont Denemours & Co.	6,852,056	4	1.57%	8,767,644	2	3.70%
Entergy Louisiana, Inc.	6,438,420	5	1.48%	4,041,640	5	1.71%
Nalco Chemical Company	5,919,378	6	1.36%	2,920,987	8	1.23%
Louisiana Machinery	5,902,428	7	1.36%	3,625,040	6	1.53%
Modular Space Corporation	4,654,404	8	1.07%			
Enjet, Inc.	4,201,130	9	0.97%			
Bengal Pipeline Company	3,824,930	10	0.88%			
Bayou Steel Corporation				5,674,485	3	2.40%
Cargill Incorporated				4,676,711	4	1.98%
Hibernia National Bank				2,640,578	9	1.12%
Pinnacle Polymers Company				2,610,207	10	1.10%
	<u>\$ 183,743,619</u>		<u>42.23%</u>	<u>\$ 90,746,679</u>		<u>38.33%</u>

Source: St. John the Baptist Parish Assessor's Office

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE 9 -- PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year	Taxes Levied for the Fiscal Year	Collected (or Adjusted) within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2001	\$ 6,168,373	Not Available	Not Available	Not Available	\$ 6,023,737	97.66%
2002	6,436,948	Not Available	Not Available	Not Available	6,236,603	96.89%
2003	6,873,512	Not Available	Not Available	Not Available	6,550,595	95.30%
2004	7,148,253	Not Available	Not Available	Not Available	6,826,931	95.50%
2005	7,783,077	Not Available	Not Available	Not Available	7,646,868	98.25%
2006	8,441,990	Not Available	Not Available	Not Available	8,333,651	98.72%
2007	7,081,602	Not Available	Not Available	Not Available	7,003,984	98.90%
2008	8,730,484	Not Available	Not Available	Not Available	8,599,294	98.50%
2009	9,684,752	Not Available	Not Available	Not Available	9,394,209	97.00%
2010	10,038,967	Not Available	Not Available	Not Available	9,585,130	95.48%

Source: St. John the Baptist Parish Finance Department

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE 10 -- RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year	Governmental Activities				Business-Type Activities				Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	Public Improvement Bonds	General Obligation Bonds	Certificates of Indebtedness	Sales Tax Bonds	Capital Lease Obligations	Promisory Notes	Revenue Bonds	Capital Lease Obligations			
2001	\$ 24,390,000	\$ 9,775,000	\$ 715,000	\$ -	\$ 670,861	\$ -	\$ 8,976,295	\$ 66,063	\$ 44,593,219	4.67%	\$ 1,018
2002	23,260,000	14,955,000	1,725,000	-	1,317,675	-	8,737,320	28,673	50,023,668	4.42%	1,124
2003	21,757,055	25,455,000	1,480,000	330,000	1,023,723	200	8,343,150	2,367	58,391,495	5.00%	1,305
2004	20,203,687	32,590,000	1,948,000	305,000	791,149	800,200	8,084,173	-	64,722,209	5.97%	1,405
2005	18,575,318	32,265,000	2,478,000	1,619,574	832,295	-	7,807,282	-	63,577,469	5.82%	1,370
2006	16,846,948	30,690,000	8,365,000	2,291,409	960,288	-	7,506,983	-	66,660,628	6.10%	1,437
2007	15,038,578	29,045,000	8,421,000	2,153,245	1,722,441	-	7,183,869	-	63,564,133	5.81%	1,368
2008	13,140,208	27,500,000	7,595,000	2,015,081	1,671,630	-	6,834,086	-	58,756,005	5.31%	1,250
2009	11,141,838	55,520,000	6,730,000	2,291,917	1,337,530	-	6,465,763	-	83,487,048	7.53%	1,773
2010	23,510,000	53,260,000	1,595,000	6,559,000	998,250	-	6,168,581	-	92,090,831	9.59%	2,005

Note: Details regarding the Parish's outstanding debt can be found in the notes to the financial statements.

(1) See Schedule 15 for personal income and population data.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE 11 – RATIOS OF NET GENERAL BOND DEBT OUTSTANDING
LAST TEN FISCAL YEARS

(Unaudited)

Fiscal Year	General Bonded Debt Outstanding			Percentage of Estimated Actual Taxable Value of Property (1)	Per Capita (2)
	General Obligation Bonds	Debt Service Monies Available	Net General Obligation Bonds Outstanding		
2001	\$ 9,775,000	\$ 2,901,162	\$ 6,873,838	0.42%	\$ 156.94
2002	14,955,000	3,458,653	11,496,347	0.70%	258.22
2003	25,455,000	4,176,704	21,278,296	1.27%	475.51
2004	32,590,000	4,850,482	27,739,518	1.51%	602.38
2005	32,265,000	5,257,860	27,007,140	1.37%	582.14
2006	30,690,000	6,133,809	24,556,191	1.10%	529.31
2007	29,045,000	7,566,452	21,478,548	0.88%	462.18
2008	27,500,000	11,599,192	15,900,808	0.60%	338.36
2009	55,520,000	14,026,585	41,493,415	1.38%	881.23
2010	53,260,000	13,860,981	39,399,019	1.30%	857.92

Note: Details regarding the Parish's outstanding debt can be found in the notes to the financial statements.

(1) See Schedule 8 for property value data.

(2) Population data can be found in Schedule 15.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE 12 – DIRECT AND OVERLAPPING GOV ACTIVITIES DEBT
AS OF DECEMBER 31, 2010
(Unaudited)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable (1)</u>	<u>Estimated Share of Overlapping Debt</u>
Direct:			
St. John the Baptist Parish	<u>\$ 92,090,831</u>	100%	<u>\$ 92,090,831</u>
Overlapping:			
St. John the Baptist Parish School Board (2)	<u>50,527,150</u>	100%	<u>50,527,150</u>
Total direct and overlapping debt	<u><u>\$ 142,617,981</u></u>		<u><u>\$ 142,617,981</u></u>

(1) All General Obligation Bonds are secured by Ad Valorem taxes.

(2) Source: St. John the Baptist Parish School Board Comprehensive Annual Financial Report.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE 13 -- LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)

	Fiscal Year			
	2001	2002	2003	2004
Debt Limit	\$ 78,378,336	\$ 82,872,755	\$ 83,653,689	\$ 84,847,445
Total net debt applicable to limit	2,001	2,002	2,003	2,004
Legal debt margin	<u>\$ 78,376,335</u>	<u>\$ 82,870,753</u>	<u>\$ 83,651,686</u>	<u>\$ 84,845,441</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>

Note: Louisiana R.S. 39:562 allows for a maximum of 10% of the assessed valuation for bonded debt for any one purpose or 35% of the total assessed value for all purposes.

Fiscal Year					
2005	2006	2007	2008	2009	2010
\$ 93,120,456 2,005	\$ 99,989,373 2,006	\$ 124,564,406 21,748,548	\$ 133,975,389 15,900,808	\$ 152,336,008 41,493,415	\$ 153,859,368 39,399,019
<u>\$ 93,118,451</u>	<u>\$ 99,987,367</u>	<u>\$ 102,815,858</u>	<u>\$ 118,074,581</u>	<u>\$ 110,842,593</u>	<u>\$ 114,460,349</u>
<u>0.00%</u>	<u>0.00%</u>	<u>17.46%</u>	<u>11.87%</u>	<u>27.24%</u>	<u>25.61%</u>

Legal Debt Margin Calculation for Fiscal Year 2010

Assessed value	\$439,598,195
Debt limit -- 35% of assessed value	153,859,368
Deduct - Amount of debt applicable to debt limit	<u>39,399,019</u>
Legal debt margin	<u>\$114,460,349</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE 14 -- PLEDGED-REVENUE COVERAGE
LAST FIVE FISCAL YEARS
(Unaudited)

Fiscal Year	Sales Tax and Revenue Bonds				Coverage
	Sales Tax Collections	Debt Service			
		Principal	Interest		
2006	\$ 17,801,087	\$ 1,815,000	\$ 1,053,955	6.20	
2007	18,051,847	1,940,000	989,750	6.16	
2008	30,345,420	1,750,000	783,938	11.98	
2009	30,989,873	2,260,000	532,961	11.10	
2010	18,691,071	678,917	284,894	19.39	

NOTES: Details regarding the Parish's outstanding debt can be found in the notes to the financial statements.

Information for fiscal years prior to 2006 is not available.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE 15 – DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

(Unaudited)

Fiscal Year	(1) Population	Personal Income	(1) Per Capita Personal Income	(1) Unemployment Rate
2001	43,798	\$ 955,059,188	\$ 21,806	8.2%
2002	44,521	1,132,881,366	25,446	7.8%
2003	44,748	1,167,922,800	26,100	8.9%
2004	46,050	1,084,385,400	23,548	4.2%
2005	46,393	1,092,462,364	23,548 *	7.0%
2006	46,393	1,092,462,364	23,548 *	8.8%
2007	46,472	1,094,322,656	23,548 *	4.6%
2008	46,994	1,106,614,712	23,548 *	3.8%
2009	47,086	1,108,781,128	23,548	6.5%
2010	45,924	960,776,004	20,921	4.0%

(1) Source: Information obtained from the South Central Planning and Development Commission and U.S. Census Bureau.

* Latest information available.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE 16 – PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
(Unaudited)

<u>Employer</u>	<u>Location</u>	<u>2010</u>			<u>2001</u>		
		<u>Employees</u>	<u>Rank</u>	<u>% of Total St. John Parish Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>% of Total St. John Parish Employment</u>
St. John Parish School Board	Reserve	1,200	1	6.72%	*	*	*
Marathon Oil	Garyville	830	2	4.65%	*	*	*
Walmart	Laplace	600	3	3.36%	*	*	*
ArcelorMittal Steel	Laplace	400	4	2.24%	*	*	*
DuPont	Laplace	380	5	2.13%	*	*	*
River Parish Hospital	Laplace	357	6	2.00%	*	*	*
Nalco Chemical	Garyville	151	7	0.85%	*	*	*
Louisiana Machinery	Reserve	140	8	0.78%	*	*	*
Cargill	Reserve	134	9	0.75%	*	*	*
Pepsi America	Reserve	<u>106</u>	10	0.59%	<u>*</u>	<u>*</u>	<u>*</u>
TOTAL		<u>4,298</u>		<u>24.07%</u>	<u>*</u>		<u>*</u>

* Did not report in 2001

Source:
St. John the Baptist Parish Economic Development Department

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

**SCHEDULE 17 – FULL-TIME EQUIVALENT PARISH GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST FIVE FISCAL YEARS
(Unaudited)**

Function/Program	Full-time Equivalent Employees as of December 31,				
	2006	2007	2008	2009	2010
General government	77	77	53	57	54
Public safety	28	21	34	43	47
Public works	159	151	154	159	173
Health and welfare	1	1	2	2	2
Culture and recreation	5	5	7	6	6
Miscellaneous	20	21	15	16	11
Total	290	276	265	283	293

Source: St. John Parish Finance Department

Note: Information for fiscal years prior to 2006 is not available.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE 18 – OPERATING INDICATORS BY FUNCTION
LAST FIVE FISCAL YEARS
(Unaudited)

Function	Fiscal Year				
	2006	2007	2008	2009	2010
Fire					
Emergency responses	1,676	1,640	1,824	1,329	1,163
Fires extinguished	458	291	436	335	362
Refuse collection					
Refuse collected (tons per day)	Not Available	Not Available	Not Available	Not Available	Not Available
Recyclables collected (tons per day)	Not Available	Not Available	Not Available	Not Available	Not Available
Water					
New connections	417	250	355	389	72
Water main breaks	24	31	31	29	26
Average daily consumption (thousands of gallons)	4,818	4,496	4,808	4,655	4,322
Peak daily consumption (thousands of gallons)	Not Available	Not Available	Not Available	Not Available	Not Available
Other public works					
Street resurfacing (miles)	-	-	-	-	-
Potholes repaired	41	66	94	157	76
Health and welfare	Not Available	Not Available	Not Available	Not Available	Not Available
Culture and recreation	Not Available	Not Available	Not Available	Not Available	Not Available
Wastewater					
Average daily sewage treatment (thousands of gallons)	2,283	2,295	2,386	2,280	3,219

Source: St. John the Baptist Parish Finance and Public Safety Departments

Notes: Indicators are not available for the general government function.

Information for fiscal years prior to 2006 is not available.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE 19 – CAPITAL ASSET STATISTICS BY FUNCTION
LAST FIVE FISCAL YEARS
(Unaudited)

Function	Fiscal Year				
	2006	2007	2008	2009	2010
Fire					
Stations	17	17	17	17	17
Pieces of equipment	53	50	48	39	39
Water					
Water mains (miles)	Not available	Not available	Not available	Not available	Not available
Fire hydrants	2,328	2,390	2,405		
Storage capacity (thousands of gallons)	Not available	Not available	Not available	Not available	Not available
Other public works					
Streets (miles)	230	230	230	230	230
Highways (miles)	State owned	State owned	State owned	State owned	State owned
Bridges	State owned	State owned	State owned	State owned	State owned
Streetlights	State owned	State owned	State owned	State owned	State owned
Traffic signals	State owned	State owned	State owned	State owned	State owned
Health and welfare	Not available	Not available	Not available	Not available	Not available
Culture and recreation					
Parks	8	9	9	10	10
Wastewater					
Sanitary and storm sewers (miles)	Not available	Not available	Not available	Not available	Not available
Treatment plants	7	7	7	7	7
Low-lift stations	155	160	160	160	187
Treatment capacity	Not available	Not available	Not available	Not available	Not available

Source: St. John the Baptist Parish Finance and Public Safety Departments

Notes: Indicators are not available for the general government function.

Information for fiscal years prior to 2006 is not available.

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**REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS AND
THE SINGLE AUDIT ACT**

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REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

CONSULTANTS

A PROFESSIONAL CORPORATION

3501 N. Causeway Blvd. • Suite 810 • P.O. Box 6952 • Metairie, LA 70009
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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

To the Honorable President
And Members of the Council
St. John the Baptist Parish Council
LaPlace, Louisiana

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of St. John the Baptist Parish Council (the "Parish"), as of and for the year ended December 31, 2010, which collectively comprise the Parish's basic financial statements and have issued our report thereon dated June 17, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Parish's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Parish's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Parish's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Parish's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings and Questioned Costs as item 10-01.

We noted certain matters that we reported to management of the Parish, in a separate letter dated June 17, 2011.

This report is intended solely for the information and use of the Council, the Parish's management, the Legislative Auditor of the State of Louisiana, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Reboue & Company

June 17, 2011

REBOWE & COMPANY

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

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

Compliance

We have audited the compliance of St. John the Baptist Parish Council (the "Parish") with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2010. The Parish's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Parish's management. Our responsibility is to express an opinion on the Parish's compliance based on our audit.

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

In our opinion, the Parish complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2010.

Internal Control Over Compliance

Management of the Parish is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Parish's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Parish's internal control over compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected, and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Council, the Parish's management, the Legislative Auditor of the State of Louisiana, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Rebowe & Company

June 17, 2011

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2010**

<u>Federal Grantor/Pass-Through or Grantor/Program or Cluster Title</u>	<u>Grant Pass-Through Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
United States Department of Homeland Security			
Passed-through Louisiana Department of Military Affairs:			
Public Assistance Grant – Hurricane Gustav	1786-DR-LA	97.036	\$ 176,117
Public Assistance Grant – Hurricane Ike	1792-DR-LA	97.036	34,500
Hazard Mitigation Grant Program		97.039	30,000
Emergency Management Performance Grant		97.042	<u>52,211</u>
Total United States Department of Homeland Security			<u>292,828</u>
United States Department of Health and Human Services			
Passed-through the Louisiana Housing Finance Agency:			
Low-Income Home Energy Assistance (LIHEAP)		93.568	467,469
Community Services Block Grant (CSBG) *		93.569	166,390
Community Services Block Grant (CSBG), Recovery Act *		93.710	242,679
Public Health Emergency Preparedness		93.069	<u>17,310</u>
Total United States Department of Health and Human Services			<u>893,848</u>

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
For the Year Ended December 31, 2010**

<u>Federal Grantor/Pass-Through or Grantor/Program or Cluster Title</u>	<u>Grant Pass-Through Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
United States Department of Agriculture			
Passed-through the Louisiana Department of Health and Human Resources:			
Summer Food Service Program for Children		10.559	\$ <u>235,635</u>
Total United States Department of Agriculture			<u>235,635</u>
United States Department of Energy			
Weatherization Assistance for Low-Income Persons	*	81.042	44,306
Weatherization Assistance for Low-Income Persons – ARRA	*	81.042	564,691
Gulf of Mexico Energy Security Act		N / A	<u>2,049</u>
Total United States Department of Energy			<u>611,046</u>
United States Department of Treasury			
Volunteer Income Tax Assistance (VITA) Matching Grant Program		21.009	<u>9,461</u>
Total United States Department of Treasury			<u>9,461</u>
United States Department of Commerce			
Public Safety Interoperable Communications Grant Program		11.555	44,967
Investments for Public Works and Economic Development Facilities, ARRA	*	11.300	<u>382,389</u>
Total United States Department of Commerce			<u>427,356</u>

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
For the Year Ended December 31, 2010**

<u>Federal Grantor/Pass-Through or Grantor/Program or Cluster Title</u>	<u>Grant Pass-Through Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
United States Department of Transportation Federal Aviation Administration (FAA)			
Airport Improvement Program, Recovery Act	*	20.106	\$ <u>347,080</u>
United States Department of Transportation			<u>347,080</u>
United States Department of Housing and Urban Development (HUD)			
Passed-through the Louisiana Housing Finance Agency:			
Community Development Block Grant, Recovery Act	*	14.228	<u>1,050,050</u>
Total United States Department of Housing And Urban Development			<u>1,050,050</u>
Total Federal Awards			<u>\$3,867,304</u>

* This program is considered a "major" program under OMB Circular A-133.

The accompanying Notes to Schedule of Expenditures of Federal Awards are an integral part of this schedule.

ST. JOHN THE BAPTIST PARISH COUNCIL
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2010

NOTE 1 - GENERAL

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the St. John the Baptist Parish Council (the "Parish"). The Parish reporting entity is defined in Note 1 to the basic financial statements for the year ended December 31, 2010. All federal financial assistance received directly from federal agencies is included on the schedule, as well as federal financial assistance passed-through other government agencies.

NOTE 2 - BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, in accordance with generally accepted accounting principles, which is described in Note 1 to the Parish's basic financial statements for the year ended December 31, 2010.

**ST. JOHN THE BAPTIST PARISH COUNCIL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2010**

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of the St. John the Baptist Parish Council (the "Parish").
2. No significant deficiencies in internal control over financial reporting are reported in the *Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
3. One (1) instance of noncompliance material to the financial statements of the Parish, which is required to be reported in accordance with *Governmental Auditing Standards*, was disclosed during the audit.
4. No significant deficiencies relating to the audit of major federal award programs are reported in the *Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133*.
5. The auditor's report on compliance for the major federal award programs for the Parish expresses an unqualified opinion on all major federal programs.
6. The auditor's report on compliance for the major federal award programs disclosed no findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133.
7. The following programs were identified as major programs:

<u>Name of Federal Program (or Cluster)</u>	<u>CFDA No.</u>
Community Services Block Grant	93.569, 93.710
Weatherization Assistance	81.042
Investment for Public Works	11.300
Airport Improvement Program, Recovery Act	20.106
Community Development Block Grant	14.228

8. The threshold for distinguishing Types A and Type B programs was \$300,000.
9. A determination was made that the Parish was a low-risk auditee.
10. A management letter was issued for the year ended December 31, 2010.

ST. JOHN THE BAPTIST PARISH COUNCIL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year December 31, 2010

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

COMPLIANCE

10-01 Compliance with the Louisiana Local Budget Act

Finding:

The Parish did not comply with the Local Government Budget Act. Louisiana Revised Statute 39:1305 requires that a budget be prepared for the general fund and each special revenue fund, and that the adoption instrument "shall be an appropriation ordinance, adoption resolution, or other legal instrument". No budget was adopted for the Health and Human Services Fund for the year ended December 31, 2010.

Recommendation:

We recommend that the Parish adopt budgets for the general fund and each special revenue fund as required by State statute.

ST. JOHN THE BAPTIST PARISH COUNCIL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year December 31, 2010

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM
AUDIT**

COMPLIANCE

There were no findings pertaining to major Federal award programs noted during the year ended December 31, 2010.

**ST. JOHN THE BAPTIST PARISH COUNCIL
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended December 31, 2010**

SECTION I FINDINGS RELATED TO FINANCIAL STATEMENT AUDIT

There were no findings related to the financial statement audit in the prior year.

SECTION II FINDINGS RELATED TO MAJOR FEDERAL AWARD PROGRAMS

Finding 09-01	Resolved
Finding 09-02	Resolved

SECTION III OBSERVATIONS REPORTED IN THE MANAGEMENT LETTER

Observation 09-1a	Resolved
Observation 09-1b	Resolved
Observation 09-2a	Unresolved. See observation 10-1a
Observation 09-2b	Unresolved. See observation 10-1b
Observation 09-2c	Resolved
Observation 09-2d	Resolved

**ST. JOHN THE BAPTIST PARISH COUNCIL
MANAGEMENT'S CORRECTIVE ACTION PLAN
For the Year Ended December 31, 2010**

COMPLIANCE FOR FINANCIAL STATEMENT FINDINGS

10-01 Compliance with the Louisiana Local Budget Act

Finding:

The Parish did not comply with the Local Government Budget Act. Louisiana Revised Statute 39:1305 requires that a budget be prepared for the general fund and each special revenue fund, and that the adoption instrument "shall be an appropriation ordinance, adoption resolution, or other legal instrument". No budget was adopted for the Health and Human Services Fund for the year ended December 31, 2010.

Management's Response

We will adopt a budget for the Health and Human Services fund, and all other appropriate funds, in subsequent years.