

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

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT**

Year Ended December 31, 2009

**Submitted by:
Department of Finance**

**Patrick T. McTopy
Parish Financial Advisor**

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, 2009**

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ST. JOHN

THE BAPTIST PARISH

Natalie Robottom
Parish President

Office of the Parish President

June 17, 2010

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, 2009, 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.

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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 50,000 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 its will on the organization or if there is a financial benefit/burden relationship. In addition, an organization which is fiscally dependent on the primary government should be included in the reporting entity.

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. Over 1,600 children and adults participated in parish sponsored activities in 2009, while numerous others enjoyed the walking paths and park facilities throughout the parish. The West bank baseball field was completed in 2009 with the installation of the ball field lights. Currently, the parish is making additional improvements to enhance this recreational facility.

In 2009, St. John Biddy basketball 11 year old team was State Champions. The 9 year old basketball team was State runner up's. Both teams advanced to the National Tournament where the 11 year old team finished in fourth place.

In baseball, the 8, 9, 11, 12, & 13 year old teams all advanced to the USSSA World Series. The 13 year old team became World Series Champions as well as National Champions, while the 12 year old team was titled World Series Runner-Up and National Runner-Up. The 9 year old team finished in third place and the 8 & 11 year old teams finished in fifth place.

PLANNING AND ZONING

St. John the Baptist Parish continues to experience growth opportunities during challenging economic times. New construction investments of \$1,551,390 in commercial properties, and \$14,253,860 in residential properties is evidence of the confidence the citizens and investment community has in St. John the Baptist Parish. In 2009 the Planning and Zoning Department issued a total of 1,010 permits. These permits include new construction, additions, renovations, industrial expansions, trade and other building related permitting activities.

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 Lyons 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.

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.

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 judgements 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, 2009 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, 2009, the Parish's capital assets amounted to \$201,948,884 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 up-coming in the near future. The Big River Project (Safe land Storage) is scheduled to begin construction during the fourth quarter of 2010 in Mount Airy, LA. The storage tanks will be built in order to store crude oil. The estimated cost of this project is estimated to be one billion dollars which will create several hundred construction jobs and an estimated 275 permanent jobs upon completion. This construction project is expected to take two years to complete. Also, proposing to start construction in St. John the Baptist Parish in late 2010 is one of the world's leading inspection and testing organizations. Inspectorate works on behalf of trading houses, refiners and producers, to help protect their interests through independent inspection, measurement and testing. The total project cost is \$750,000 and anticipates creating 35 full time jobs.

The property taxable value in St. John the Baptist Parish is expected to maintain a level of consistency on an annual basis; 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, 2009. 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, 2009.

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, 2008. This was the seventh 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,



Patrick T. McTopy
Parish Financial Advisor

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, 2008**

**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.**



A stylized, handwritten signature in black ink, likely belonging to the President of the GFOA.

President

A handwritten signature in black ink, reading "Jeffrey R. Emer".

Executive Director

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

**RONNIE SMITH
CHERYL MILLET
WILLIAM HUBBARD
PATRICK McTOPY**

**Chairperson
Vice-Chairperson
Parish President
Chief Administrative
Officer/Parish Financial
Advisor**

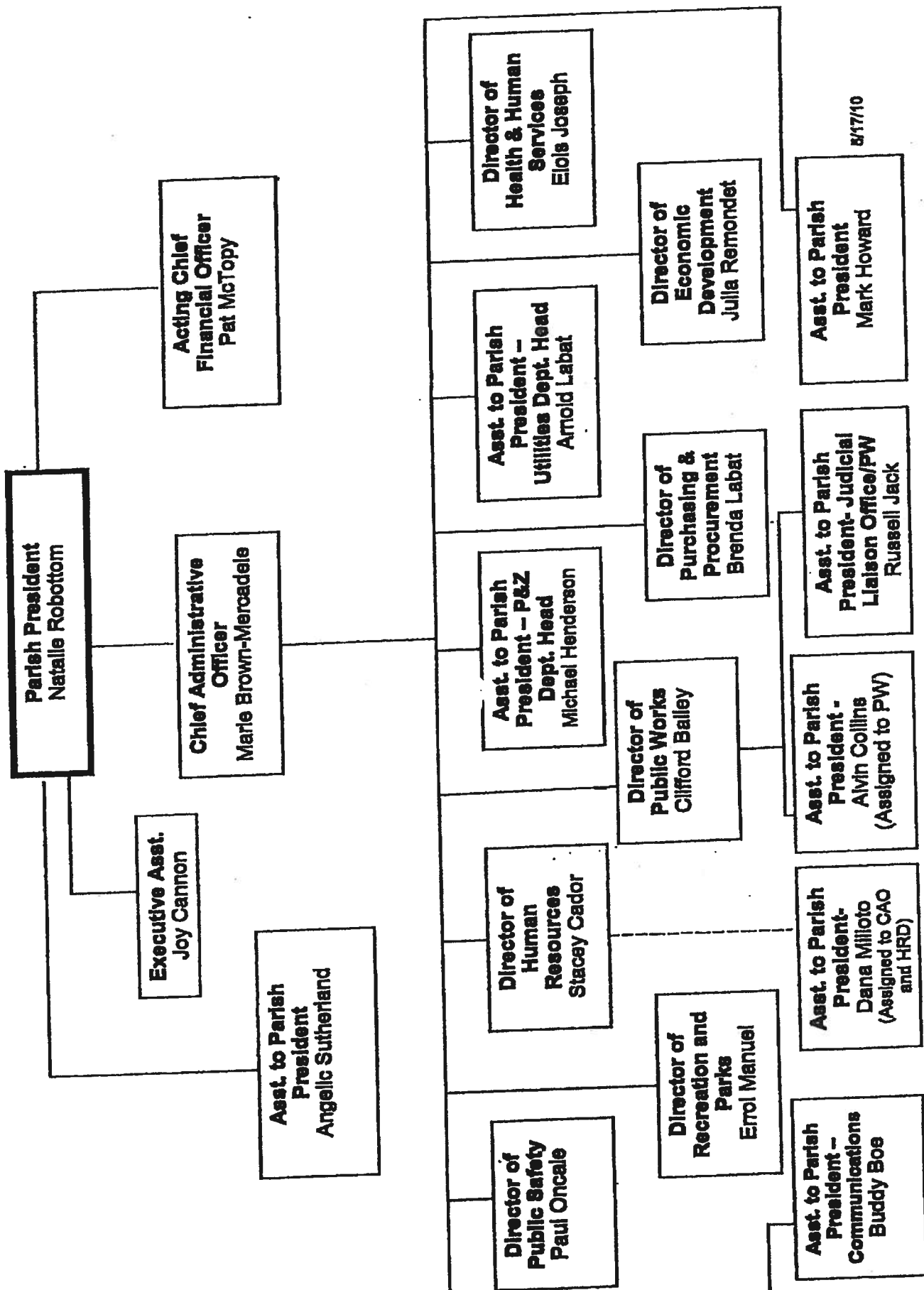
COUNCIL MEMBERS

**RICHARD DALE WOLFE
STEVE LEE
HASTON LEWIS
DANIEL MILLET
CHARLES JULIEN
JACLYN HOTARD
DARNEL USRY
RONNIE SMITH
CHERYL MILLET**

**Division A
Division B
District I
District II
District III
District IV
District V
District VI
District VII**

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ADMINISTRATION



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FINANCIAL SECTION

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REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS

A PROFESSIONAL CORPORATION

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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, 2009, 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 St. John the Baptist Parish Library, which represent 5%, 11%, and 9%, respectively, of the assets, net assets, and revenues of the governmental activities of the St. John the Baptist Parish Council. 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, 2009, 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 11, 2010, 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 14 and 72 through 77, 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 combining nonmajor fund financial statements and budgetary comparison schedules 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 11, 2010

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, 2009. 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 \$203 million at December 31, 2009. Of this amount approximately \$116 million is in capital assets net of related debt. The Parish's unrestricted net assets of approximately \$14 million in governmental activities and approximately \$.5 million in business-type activities may be used to meet the Parish's ongoing obligations.

The total net assets of the Parish increased in 2009 by approximately \$9.3 million. Net assets of governmental activities increased by approximately \$7.0 million while the net assets of business-type activities increased by approximately \$2.2 million. The increase in net assets of governmental activities was due primarily to an increase in sales tax revenues. .

As of the close of the current year, the Parish's governmental funds reported combined ending fund balances of approximately \$86 million, an increase of approximately \$37 million in comparison with the prior year. At the end of the current year unreserved, undesignated fund balance for the General Fund was approximately \$1.6 million, or 20.9% of the total General Fund expenditures.

The Parish's total debt increased by approximately \$26.0 million during the current year. This was primarily due to the issuance of \$29.5 million in new bonds during August 2009, 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.

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 \$203 million at December 31, 2009. The largest portion (71%) 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	
	2009	2008	2009	2008	2009	2008
Current and other assets	\$ 89,328	\$ 52,855	\$ 4,653	\$ 5,625	\$ 93,981	\$ 58,480
Capital assets	<u>72,665</u>	<u>76,613</u>	<u>129,283</u>	<u>127,336</u>	<u>201,948</u>	<u>203,949</u>
Total assets	<u>161,993</u>	<u>129,468</u>	<u>133,936</u>	<u>132,961</u>	<u>295,929</u>	<u>262,429</u>
Long-term debt outstanding	79,351	53,017	6,476	6,834	85,827	59,851
Other liabilities	<u>3,728</u>	<u>4,593</u>	<u>2,824</u>	<u>3,757</u>	<u>6,552</u>	<u>8,350</u>
Total liabilities	<u>83,079</u>	<u>57,610</u>	<u>9,300</u>	<u>10,591</u>	<u>92,379</u>	<u>68,201</u>
Net assets						
Invested in capital assets, net of related debt	21,277	23,523	122,807	120,502	144,084	144,025
Restricted	43,471	14,712	1,354	1,354	44,825	16,066
Unrestricted	<u>14,165</u>	<u>33,623</u>	<u>476</u>	<u>514</u>	<u>14,641</u>	<u>34,137</u>
Total net assets	<u>\$ 78,913</u>	<u>\$ 71,858</u>	<u>\$ 124,637</u>	<u>\$ 122,370</u>	<u>\$ 203,550</u>	<u>\$ 194,228</u>

Another portion of St. John the Baptist Parish's net assets (22.1%) 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 callings to provide capital improvements to roads, drainage, and water system. The remaining balance of unrestricted net assets (approximately \$15 million) may be used to meet the Parish's ongoing obligations.

St. John the Baptist Parish's business-type activities net assets increased approximately \$2.3 million due primarily to an increase in capital contributions. The Parish's governmental activities net assets increased approximately \$7.1 million. This increase is attributed primarily to an increase in sales tax revenues and property 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.

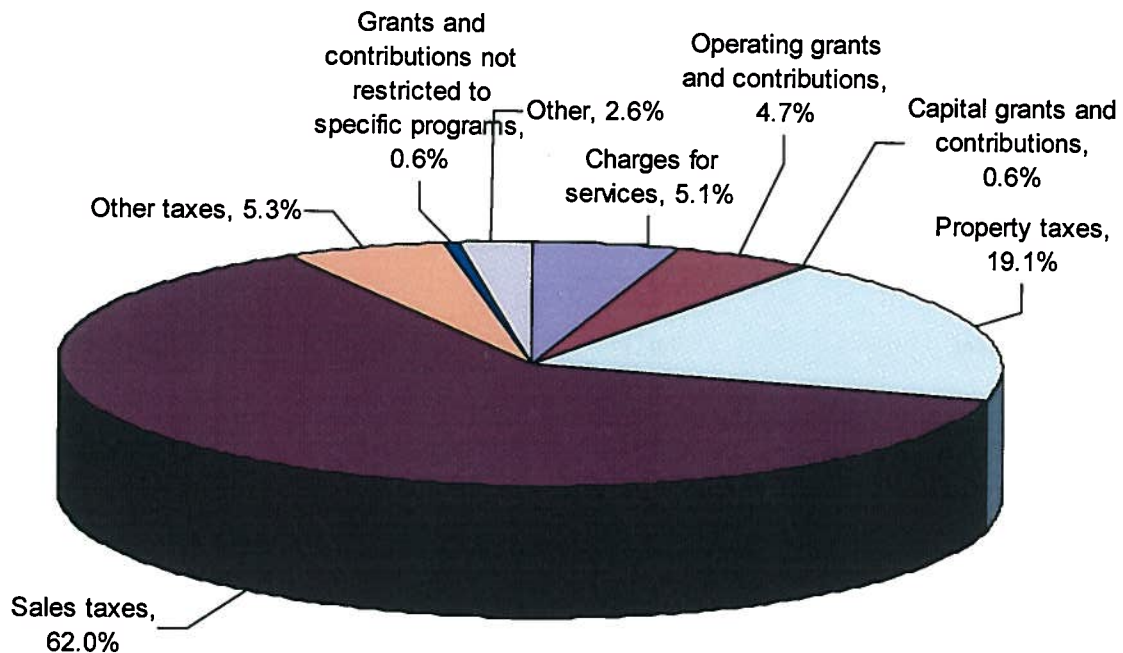
	Changes in Net Assets (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
Revenues						
Program revenues						
Charges for services	\$ 2,563	\$ 2,401	\$ 15,673	\$ 14,710	\$ 18,236	\$ 17,111
Operating grants and contributions	2,359	1,791	-	7,049	2,359	8,840
Capital grant and contributions	313	87	-	-	313	87
General revenues						
Property taxes	9,563	8,215	163	139	9,726	8,354
Sales taxes	30,990	30,345	-	-	30,990	30,345
Other taxes	2,648	2,751	-	-	2,648	2,751
Grants and contributions not restricted to specific programs	282	97	-	-	282	97
Other	1,291	1,775	127	185	1,419	1,960
Total revenues	<u>50,009</u>	<u>47,462</u>	<u>15,963</u>	<u>22,083</u>	<u>65,973</u>	<u>69,545</u>
Expenses						
General government	7,021	6,515	-	-	7,022	6,515
Public Safety	6,968	4,741	-	-	6,969	4,741
Public Works	14,399	13,392	-	-	14,399	13,392
Health and Welfare	2,230	1,903	-	-	2,230	1,903
Economic Development	1,679	1,673	-	-	1,679	1,673
Culture and Recreation	1,307	1,479	-	-	1,307	1,479
Interest on long-term debt	2,206	2,705	-	-	2,206	2,705
Water	-	-	7,668	6,773	7,668	6,773
Sewer	-	-	8,798	17,150	8,798	17,150
Solid Waste	-	-	3,606	3,241	3,606	3,241
Mosquito abatement	-	-	767	787	767	787
Total Expenses	<u>35,810</u>	<u>32,408</u>	<u>20,839</u>	<u>27,951</u>	<u>56,651</u>	<u>60,359</u>
Excess (deficiency) before transfers	14,199	15,054	(4,876)	(5,868)	9,322	9,186
Transfers	(7,144)	(5,526)	7,144	5,526	-	-
Increase(decrease) in Net Assets	<u>7,055</u>	<u>9,528</u>	<u>2,268</u>	<u>(342)</u>	<u>9,322</u>	<u>9,186</u>
Net Assets - beginning of year	<u>71,858</u>	<u>62,330</u>	<u>122,370</u>	<u>122,712</u>	<u>194,228</u>	<u>185,042</u>
Net Assets - end of year	<u>\$ 78,913</u>	<u>\$ 71,858</u>	<u>\$ 124,638</u>	<u>\$ 122,370</u>	<u>\$ 203,550</u>	<u>\$194,228</u>

The 2% increase in sales taxes was due primarily to the continued construction expansion project at the Marathon Petroleum Plant.

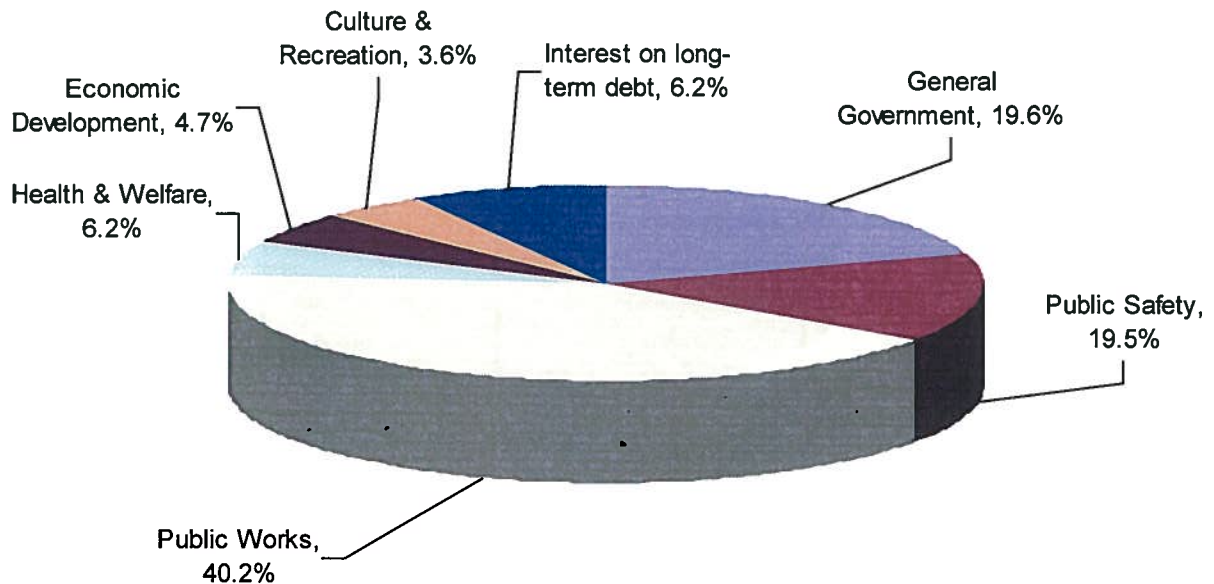
Public works expenses increased approximately \$1.0 million due primarily to additional drainage and road maintenance projects.

The following charts illustrate the revenues and expense for governmental activities for 2009:

Revenues by Source - Governmental Activities

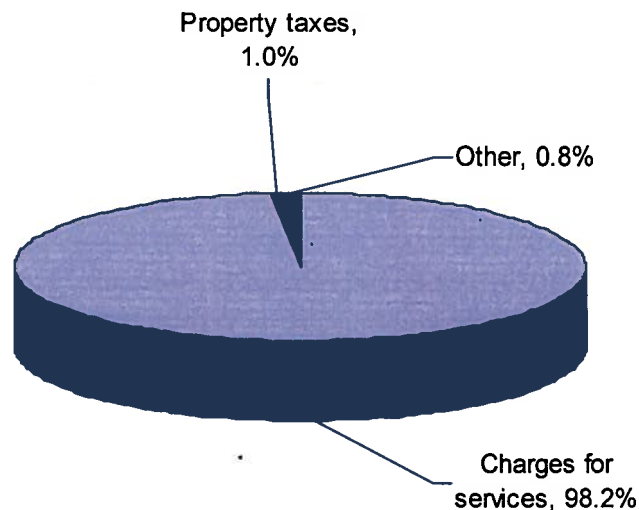


Expenses by Function - Governmental Activities

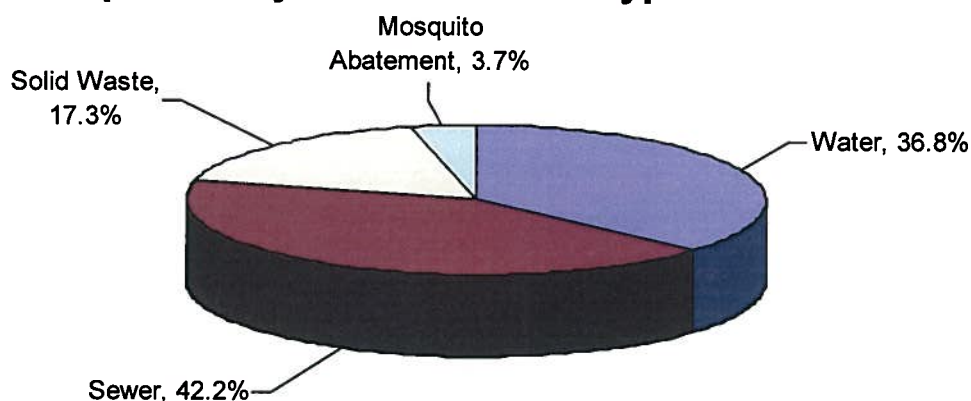


The Parish's business-type revenues decreased 27.7% from the previous year due primarily to receiving Federal grant revenues in 2008 to reimburse the Parish for hurricane clean-up expenses. Charges for services accounted for nearly 98% of revenues for business-type activities and these increased slightly from the amount in 2008. The total expenses associated with business-type activities decreased in 2009 as compared to 2008 due primarily to no expenses related to hurricane clean-up. The following charts illustrate the revenues and expense for business-type activities for 2009:

- Revenues by Source - Business-type Activities



Expenses by Area - 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 \$86 million, an increase of approximately \$37 million in comparison with the prior year. Approximately 18% of this total amount (approximately \$15 million) constitutes *unreserved, undesignated fund balance*, which is available at the government's discretion. 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 \$29 million), or 2) to pay debt service (approximately \$14 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 \$1,502,806, while total fund balance reached \$1,550,621. 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 20% of total General Fund expenditures, while total fund balance represents 21% of that same amount.

The fund balance of St. John the Baptist Parish's General Fund increased by \$210,350 during the current fiscal year.

The fund balance of the Roads and Bridges Fund decreased by \$498,748, due mainly to additional street maintenance projects through-out the Parish.

The fund balance of the Sales Tax District special revenue fund increased by \$4,762,110 during the current fiscal year. This was due primarily to sales tax collections exceeding the amount of sales taxes transferred to other funds.

The fund balance of the Economic Development Fund increased by \$950,045, due mainly to an increase in sales tax collections related to the continuing expansion construction project at Marathon Petroleum Plant in Garyville, LA.

The fund balance of the 1992 General Obligation Sinking Fund increased by \$2,437,607, due to increase of taxable value on the 2009 tax roll and property tax collections exceeding debt service payments.

The fund balance of the 2009 General Obligation Bond Construction Fund increased by \$28,141,377, due to the issuance a new bond in the amount if \$29,500,000.

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 November 10, 2008 and the final revised budget was adopted on April 13, 2010.

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, 2009 and the original budget for the General Fund are as follows:

	Original Budget	Actual	Difference
Total Revenues	\$ 3,744,300	\$ 3,885,746	\$ 141,446
Total Expenditures	6,844,474	7,448,340	603,866
Other Financing Sources	3,598,814	3,772,944	174,130
Net Change in Fund Balance	<u>\$ 498,640</u>	<u>\$ 210,350</u>	<u>\$ (288,290)</u>

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

	Original Budget	Final Budget	Difference
Total Revenues	\$ 3,744,300	\$ 3,885,747	\$ 141,447
Total Expenditures	6,844,474	7,575,055	730,581
Other Financing Sources	3,598,814	3,898,814	300,000
Net Change in Fund Balance	<u>\$ 498,640</u>	<u>\$ 209,506</u>	<u>\$ (289,134)</u>

Total revenues in the final amended budget were higher than the original budget due to higher than anticipated sales tax and property tax receipts. The higher sales tax receipts were caused by the continued expansion project at Marathon Petroleum Plant. The increase in property tax receipts is primarily due to tax exemption periods expiring on industries in addition to normal growth throughout the Parish.

CAPITAL ASSETS AND DEBT ADMINISTRATION

The Parish's investment in capital assets as of December 31, 2009 for its governmental and business-type activities were approximately \$202 million, net of depreciation as reflected in the schedule below:

	Capital Assets (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
Land	\$ 3,508	\$ 3,508	\$ 1,678	\$ 1,678	\$ 5,186	\$ 5,186
Buildings	22,049	20,491	7,273	6,381	29,322	26,872
Equipment and fixtures	4,602	3,547	1,518	1,633	6,120	5,180
Infrastructure	36,932	39,546	118,814	117,644	155,746	157,190
Construction in progress	5,574	9,521	-	-	5,574	9,521
Total	<u>\$ 72,665</u>	<u>\$ 76,613</u>	<u>\$129,283</u>	<u>\$127,336</u>	<u>\$201,948</u>	<u>\$203,949</u>

The 5% decrease in governmental activities capital assets is due primarily to depreciation expense exceeding the addition of new capital assets. The capital assets for business-type

activities increased approximately \$2 million or 1.5% due primarily to the completion of for new construction projects the water and sewer systems. More detailed information on capital assets is included in Note 7 in the notes to the basic financial statements.

LONG-TERM DEBT

The Parish had approximately \$86 million in long-term debt as shown in the table below:

	Outstanding long-term debt (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
General Obligation Bonds	\$ 55,520	\$ 27,500	\$ -	\$ -	\$ 55,520	\$ 27,500
Certificates of Indebtedness	6,730	7,595	-	-	6,730	7,595
Public improvement Bonds	11,142	13,140	-	-	11,142	13,140
Sales Tax Bonds	2,292	2,015	-	-	2,292	2,015
Capital Lease Obligations	1,338	1,672	-	-	1,338	1,672
Net Post-Employment Obligations	2,330	1,095	-	-	2,330	1,095
Revenue Bonds	-	-	6,465	6,834	6,465	6,834
Total	<u>\$ 79,352</u>	<u>\$ 53,017</u>	<u>\$ 6,465</u>	<u>\$ 6,834</u>	<u>\$ 85,817</u>	<u>\$ 59,851</u>

The Parish's long-term debt increased by approximately \$26 million, new General Obligation Bonds and other Additions and payments made during the year netted the increase in 2009.

In 2009 St. John the Baptist Parish received updated ratings from Moody's Investors Service and Standard & Poor's. The bond rating from Moody's was upgraded to an A3 from a Baal rating on 3/8 Sales Tax and Affirmed the A3 rating on 1/4 Sales tax Debt. The rating from Standard & Poor's is an AA- rating. The A3 and AA- ratings of the respective agencies represent high quality and very strong capacity to pay.

More detailed information on long term obligations and debt is included in Note 12 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 decrease in 2010 due to the completion of the Marathon Petroleum Plant expansion. The Parish has budgeted its expenditures conservatively in response to this decrease in revenues. However, after sales tax collections return to near the amount prior to the plant expansion, the long-term sales tax base is expected to slowly grow, as the Parish continues to enjoy slow but steady growth. Additional industrial expansion expected to begin in late 2010 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 2010 budget year.

In January 2010, the Parish Council approved ordinance 10-01 authorizing the issuance of \$15,000,000 Public Improvement Bonds which will finance the construction of a 2,000,000 gallon per day expansion at the LaPlace River Road sewerage treatment plant and the repair or replacement of broken and cracked sewer pipes throughout the Parish to reduce sewerage backups. The plant expansion is expected to cost \$10,000,000 and the pipe replacement and repair will be funded by the remaining \$5,000,000.

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.

BASIC FINANCIAL STATEMENTS

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ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
STATEMENT OF NET ASSETS
December 31, 2009

	PRIMARY GOVERNMENT			COMPONENT UNIT
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	LIBRARY
ASSETS				
Cash and cash equivalents	\$ 66,338,039	\$ 873,175	\$ 67,211,214	\$ 2,197,636
Receivables (net of allowances)				
Accounts	5,070,808	2,293,802	7,364,610	-
Ad valorem taxes	9,248,449	-	9,248,449	3,443,262
State revenue sharing	45,423	-	45,423	67,264
Other	700,486	-	700,486	-
Inventory, at cost	-	254,428	254,428	-
Prepaid Items	135,743	101,683	237,426	-
Due from other governments	533,396	5,779,497	6,312,893	-
Restricted assets	-	2,256,981	2,256,981	-
Other assets	349,186	-	349,186	-
Internal balances	6,906,347	(6,906,347)	-	-
Capital assets not being depreciated	9,081,373	1,678,616	10,759,989	-
Capital assets being depreciated (net of accumulated depreciation)	63,583,503	127,604,403	191,187,906	3,103,434
TOTAL ASSETS	161,992,753	133,936,238	295,928,991	8,811,596
LIABILITIES				
Accounts, salaries, and other payables	2,673,743	1,195,592	3,869,335	3,652
Contracts payable	333,285	-	333,285	-
Due to other governments	254,438	-	254,438	-
Deposits due others	-	1,375,722	1,375,722	-
Other liabilities	13,789	137,737	151,526	142,824
Interest payable	452,902	114,630	567,532	-
Noncurrent liabilities				
Due within one year	5,500,291	397,436	5,897,727	-
Due in more than one year	73,851,256	6,078,197	79,929,453	304,852
TOTAL LIABILITIES	83,079,704	9,299,314	92,379,018	451,328
NET ASSETS				
Invested in capital assets, net of related debt	21,277,396	122,807,386	144,084,782	3,103,434
Restricted for:				
Capital projects	29,444,000	-	29,444,000	-
Debt service	14,026,585	-	14,026,585	-
Capital outlay	-	1,353,728	1,353,728	-
Endowment	-	-	-	5,000
Unrestricted	14,165,068	475,810	14,640,878	5,251,834
TOTAL NET ASSETS	\$ 78,913,049	\$ 124,636,924	\$ 203,549,973	\$ 8,360,268

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, 2009

Functions/Programs	Expenses	Program Revenues				Net (Expense) Revenue and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total	Primary Government		
						Governmental Activities	Business-type Activities	Component Unit Library
Primary government:								
Governmental activities:								
General government	\$ 7,020,705	\$ 115,491	\$ -	\$ -	\$ (6,905,214)	\$ -	\$ (6,905,214)	\$ -
Public safety	6,968,528	1,533,211	697,020	-	(4,738,297)	-	(4,738,297)	-
Public works	14,398,985	270,176	619,086	-	(13,509,723)	-	(13,509,723)	-
Health and welfare	2,229,805	275,128	1,042,729	-	(911,948)	-	(911,948)	-
Economic development	1,679,124	42,036	-	313,037	(1,324,051)	-	(1,324,051)	-
Culture and recreation	1,306,707	326,697	-	-	(980,010)	-	(980,010)	-
Interest on long-term debt	2,205,655	-	-	-	(2,205,655)	-	(2,205,655)	-
Total Governmental Activities	35,809,509	2,562,739	2,358,835	313,037	(30,574,896)	(30,574,896)	-	-
Business-type Activities:								
Utilities	7,667,691	6,159,414	-	-	(1,508,277)	-	(1,508,277)	-
Sewer	8,798,140	5,290,910	-	-	(3,507,230)	-	(3,507,230)	-
Solid Waste	3,606,171	3,687,686	-	-	81,515	-	81,515	-
Mosquito	767,295	534,718	-	-	(232,577)	-	(232,577)	-
Total Business-type Activities	20,839,297	15,672,728	-	-	(5,166,569)	(5,166,569)	-	-
Total Primary Government	\$ 56,648,806	\$ 18,235,467	\$ 2,358,835	\$ 313,037	\$ (30,574,896)	\$ (30,574,896)	\$ (35,741,467)	\$ -
Component Unit:								
Library	\$ 2,320,470	\$ 52,902	\$ 28,811	\$ -	\$ -	\$ -	\$ -	\$ (2,238,757)
General Revenues:								
Ad valorem					\$ 9,562,605	\$ 163,151	\$ 9,725,756	\$ 3,552,933
Sales taxes					30,989,873	-	30,989,873	-
Franchise taxes					863,890	-	863,890	-
Beer taxes					54,924	-	54,924	-
Severance taxes					37,822	-	37,822	-
Video poker taxes					575,499	-	575,499	-
Occupational licenses					1,115,935	-	1,115,935	-
State revenue sharing (unrestricted)					116,731	-	116,731	103,332
Grants and contributions not restricted to specific programs					287,226	-	287,226	-
Investment earnings					380,441	17,770	398,161	16,427
Other general revenues					794,349	108,589	902,938	3,132
Transfers					(7,144,321)	7,144,321	-	-
Total general revenues and transfers					37,625,974	7,433,781	45,063,755	3,675,824
Change in Net Assets					7,055,076	2,267,212	9,322,288	1,437,067
Net assets-beginning of year					71,857,973	122,369,712	194,127,685	6,923,201
Net assets-end of year					\$ 78,913,049	\$ 124,636,924	\$ 203,549,973	\$ 8,360,268

The accompanying notes are an integral part of this statement.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2009

	General	Roads and Bridges	Sales Tax District	Economic Development	1992 General Obligation Sinking	2009 General Obligation Bond Construction	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS								
Cash and cash equivalents	\$ 43,778	\$ 672,634	\$ 8,901,591	\$ 2,805,123	\$ 6,756,159	\$ 28,465,338	\$ 18,693,416	\$ 66,338,039
Prepaid items	47,815	75,330	-	-	-	-	3,415	126,560
Receivables (net of allowances for uncollectible)								
Accounts	194,823	774,112	1,893,455	849,499	-	-	1,358,919	5,070,808
Ad valorem taxes	1,661,795	-	-	-	4,706,257	-	2,880,397	9,248,449
State revenue sharing	45,423	-	-	-	-	-	-	45,423
Other	41,115	280,881	-	365,000	-	-	-	686,996
Due from other funds	90,720	65,117	6,790,000	200,000	-	-	216,698	7,362,535
Due from other governments	47,816	139,611	-	780	-	-	358,679	546,886
Other assets	-	-	-	-	-	-	109,183	109,183
TOTAL ASSETS	\$ 2,173,285	\$ 2,007,685	\$ 17,585,046	\$ 4,220,402	\$ 11,462,416	\$ 28,465,338	\$ 23,620,707	\$ 89,534,879
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts, salaries, and other payables	\$ 378,175	\$ 541,688	\$ -	\$ 49,310	\$ 350	\$ 298,353	\$ 1,405,867	\$ 2,673,743
Contracts payable	-	42,300	-	-	-	25,608	265,377	333,285
Due to other funds	244,489	13,838	-	839	-	-	197,022	456,188
Due to other governments	-	75,038	-	-	-	-	179,400	254,438
Other liabilities	-	-	-	-	-	-	13,789	13,789
Total Liabilities	622,664	672,864	-	50,149	350	323,961	2,061,455	3,731,443
Fund balances:								
Reserved for:								
Capital projects	-	-	-	-	-	28,141,377	1,302,623	29,444,000
Debt service	-	-	-	-	11,462,066	-	2,564,519	14,026,585
Prepaid items	47,815	75,330	-	-	-	-	3,415	126,560
Unreserved, reported in:								
General fund	1,502,806	-	-	-	-	-	-	1,502,806
Special revenue funds	-	1,259,491	17,585,046	4,170,253	-	-	17,688,695	40,703,485
Total fund balances	1,550,621	1,334,821	17,585,046	4,170,253	11,462,066	28,141,377	21,559,252	85,803,436
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,173,285	\$ 2,007,685	\$ 17,585,046	\$ 4,220,402	\$ 11,462,416	\$ 28,465,338	\$ 23,620,707	\$ 89,534,879

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, 2009**

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

Fund Balances, Total Governmental Funds	\$ 85,803,436
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	72,664,876
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds:	
Accrued interest payable	(452,902)
Bonds, notes and loans payable	(79,351,547)
Premiums, discounts and deferred charges	<u>249,186</u>
Net Assets of Governmental Activities	<u><u>\$ 78,913,049</u></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, 2009

	General	Roads and Bridges	Sales Tax District	Economic Development	1992 General Obligation Sinking	2009 General Obligation Bond Construction	OTHER		TOTAL
							FUNDS	GOVERNMENTAL	
REVENUES									
Taxes:									
Ad valorem	\$ 1,725,528	\$ -	\$ -	\$ -	\$ 4,883,884	\$ -	\$ 2,953,193	\$ -	\$ 9,562,605
Sales and use	-	5,296,330	13,335,455	5,296,330	-	-	7,061,738	-	30,989,873
Video poker	-	-	-	-	-	-	575,499	-	575,499
Licenses and permits	1,498,532	-	-	-	-	-	-	-	1,498,532
Intergovernmental revenues:									
Federal grants	205,258	64,832	-	-	-	209,272	1,544,299	-	2,023,661
State funds:									
Parish transportation funds	-	514,542	-	-	-	-	-	-	514,542
State revenue sharing	69,773	-	-	-	-	-	46,958	-	116,731
Other	92,746	112,567	-	-	-	-	290,646	-	495,959
Fees, charges, and commissions for services	157,348	173,964	-	-	-	-	929,378	-	1,260,890
Fines and forfeitures	-	21,859	-	-	-	-	1,533,211	-	1,555,070
Investment earnings	4,468	2,210	32,729	48,137	144,267	41,538	107,092	-	380,441
Other revenues	132,093	27,283	-	139,084	-	-	736,643	-	1,035,103
Total Revenues	3,885,746	6,213,387	13,368,184	5,483,551	5,028,151	250,810	15,778,877	-	50,008,506
EXPENDITURES									
Current:									
General government									
Legislative	559,667	-	-	-	-	-	-	-	559,667
Judicial	1,027,747	-	-	-	-	-	1,377,392	-	2,405,139
Executive	733,317	-	-	-	-	-	-	-	733,317
Elections	66,401	-	-	-	-	-	-	-	66,401
Finance and administration	221,367	-	-	-	-	-	-	-	221,367
Civil service	58,656	-	-	-	-	-	-	-	58,656
Building and plant	2,173,561	-	-	-	-	-	-	-	2,173,561
Planning and zoning	606,078	-	-	-	-	-	-	-	606,078
Public safety	655,004	-	-	-	-	-	-	-	655,004
Public works	-	9,391,830	-	-	-	-	6,820,900	-	14,718,994
Health and welfare	185,991	-	-	-	-	1,609,433	3,717,731	-	2,143,589
Economic development	-	-	-	-	-	-	438,733	-	1,921,359
Culture and recreation	-	-	-	1,482,626	-	-	938,068	-	938,068
Debt service	-	-	-	-	-	-	3,219,859	-	7,110,671
	1,160,551	139,717	-	-	2,590,544	-	-	-	-
Total Expenditures	7,448,340	9,531,547	-	1,482,626	2,590,544	1,609,433	18,470,281	-	41,132,771
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,562,594)	(3,317,960)	13,368,184	4,000,925	2,437,607	(1,358,623)	(2,691,404)	-	8,876,135

(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, 2009

	General	Roads and Bridges	Sales Tax District	Economic Development	1992 General Obligation Sinking	2009 General Obligation Bond Construction	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
OTHER FINANCING SOURCES (USES)								
Issuance of debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 430,000	\$ 29,930,000
Transfers in	3,898,814	3,000,000	-	10,000	-	-	4,321,409	11,230,223
Transfers out	(125,870)	(180,788)	(8,606,074)	(3,050,880)	-	-	(915,424)	(12,889,036)
Total Other Financing Sources (Uses)	3,772,944	2,819,212	(8,606,074)	(3,050,880)	-	29,500,000	3,835,985	28,271,187
Net Change in Fund Balances	210,350	(498,748)	4,762,110	950,045	2,437,607	28,141,377	1,144,381	37,147,322
Fund balances - beginning of year	1,340,271	1,833,569	12,822,936	3,220,208	9,024,459	-	20,414,671	48,656,114
Fund balances - end of year	\$ 1,550,621	\$ 1,334,821	\$ 17,585,046	\$ 4,170,253	\$ 11,462,066	\$ 28,141,377	\$ 21,559,252	\$ 85,803,436

The accompanying notes are an integral part of this statement.

**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, 2009**

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

Net Change in Fund Balances, Total Governmental Funds	\$ 37,147,322
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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	5,835,631
Depreciation expense	(4,298,766)

Transfers of completed capital projects to the business-type activities are shown on the Statement of Activities, but not on the fund financial statements	(5,485,508)
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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 new long-term debt issued	(29,930,000)
Principal payments on long-term debt	4,824,100
Bond issuance costs on new debt	116,360
Amortization of bond issuance costs	(25,711)
Amortization of bond premiums	6,534
Increase in net post-employment benefit obligations	(1,234,979)
Decrease in interest payable	100,093

Change in Net Assets of Governmental Activities	<u>\$ 7,055,076</u>
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The accompanying notes are an integral part of this statement.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
December 31, 2009**

BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS					
	Utilities System	Sewerage	Solid Waste	Mosquito Abatement	TOTAL ENTERPRISE FUNDS
ASSETS					
Current Assets:					
Cash and cash equivalents	\$ 329,234	\$ 292,201	\$ 249,901	\$ 1,839	\$ 873,175
Prepaid items	49,647	52,036	-	-	101,683
Receivables (net of allowances for uncollectibles)	1,723,873	272,447	121,355	176,127	2,293,802
Due from other funds	75,728	1,738,543	1,210,100	159,402	3,183,773
Due from other governments	-	5,779,497	-	-	5,779,497
Inventory	254,428	-	-	-	254,428
Restricted assets - cash and cash equivalents	2,256,981	-	-	-	2,256,981
Total Current Assets	4,689,891	8,134,724	1,581,356	337,368	14,743,339
Noncurrent Assets:					
Capital assets (net of accumulated depreciation)	55,525,067	73,744,773	-	13,179	129,283,019
Total Noncurrent Assets	55,525,067	73,744,773	-	13,179	129,283,019
TOTAL ASSETS	\$ 60,214,958	\$ 81,879,497	\$ 1,581,356	\$ 350,547	\$ 144,026,358
LIABILITIES					
Current Liabilities:					
Accounts, salaries, and other payables	423,659	414,600	300,968	56,365	1,195,592
Due to other funds	3,241,034	6,559,086	290,000	-	10,090,120
Other liabilities	137,737	-	-	-	137,737
Current Liabilities Payable from Restricted Assets:					
Customer deposits	1,375,722	-	-	-	1,375,722
Bonds payable, current portion	397,436	-	-	-	397,436
Accrued interest payable	114,630	-	-	-	114,630
Total Current Liabilities	5,690,218	6,973,686	590,968	56,365	13,311,237
Noncurrent Liabilities:					
Revenue bonds (net of unamortized discounts)	6,078,197	-	-	-	6,078,197
Total Noncurrent Liabilities	6,078,197	-	-	-	6,078,197
TOTAL LIABILITIES	11,768,415	6,973,686	590,968	56,365	19,389,434
NET ASSETS					
Invested in capital assets, net of related debt	49,049,434	73,744,773	-	13,179	122,807,386
Restricted for capital outlay	1,089,005	264,723	-	-	1,353,728
Unrestricted	(1,691,896)	896,315	990,388	281,003	475,810
TOTAL NET ASSETS	\$ 48,446,543	\$ 74,905,811	\$ 990,388	\$ 294,182	\$ 124,636,924

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, 2009

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				
	Utilities System	Sewerage	Solid Waste	Mosquito Abatement	TOTAL ENTERPRISE FUNDS
Operating Revenues					
Charges for services:					
Water sales	\$ 5,876,809	\$ -	\$ -	\$ -	\$ 5,876,809
Sewer charges	-	5,228,519	-	-	5,228,519
Mosquito Abatement	-	-	-	534,718	534,718
Other fees, charges, and commissions	282,605	62,391	3,687,686	-	4,032,682
Other income	102,045	6,512	32	-	108,589
Total Operating Revenues	6,261,459	5,297,422	3,687,718	534,718	15,781,317
Operating Expenses					
General Administration	1,216,545	1,896,308	53,433	12,717	3,179,003
Purification	1,199,675	-	-	-	1,199,675
Distribution	186,017	-	-	-	186,017
Salaries, operations	2,746,921	2,396,479	-	-	5,143,400
Plant	-	1,782,456	-	-	1,782,456
Vehicle fuel and maintenance	-	79,352	-	-	79,352
Indirect Costs	-	-	43,619	-	43,619
Contract Services	-	-	3,508,850	744,234	4,253,084
Miscellaneous	-	-	269	-	269
Depreciation	1,910,043	2,516,525	-	10,344	4,436,912
Total Operating Expenses	7,259,201	8,671,120	3,606,171	767,295	20,303,787
Operating Income (Loss)	(997,742)	(3,373,698)	81,547	(232,577)	(4,522,470)
Nonoperating Revenues (Expenses)					
Ad valorem taxes	-	-	-	163,151	163,151
Hurricane cleanup expenses	-	(127,020)	-	-	(127,020)
Interest income	13,650	2,333	1,465	272	17,720
Interest expense	(408,490)	-	-	-	(408,490)
Total Nonoperating Revenues (Expenses)	(394,840)	(124,687)	1,465	163,423	(354,639)
Income (Loss) Before Contributions and Transfers	(1,392,582)	(3,498,385)	83,012	(69,154)	(4,877,109)
Transfers In	4,740,822	3,071,375	-	125,000	7,937,197
Transfer Out	(326,438)	(451,438)	-	(15,000)	(792,876)
Change in Net Assets	3,021,802	(878,448)	83,012	40,846	2,267,212
Net Assets-Beginning of Year	45,424,741	75,784,259	907,376	253,336	122,369,712
Net Assets-End of Year	\$ 48,446,543	\$ 74,905,811	\$ 990,388	\$ 294,182	\$ 124,636,924

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2009

	Utilities System	Sewerage	Solid Waste	Mosquito Abatement	TOTAL ENTERPRISE FUNDS
Cash Flows From Operating Activities:					
Receipts from customers and users	\$ 6,138,470	\$ 6,807,318	\$ 3,686,031	\$ 517,366	\$ 17,149,185
Other Receipts	102,045	6,512	32	-	108,589
Payments to suppliers	(2,628,624)	(4,640,908)	(68,766)	(16,508)	(7,354,806)
Payments to employees	(2,794,050)	(2,441,864)	(3,509,119)	(744,234)	(9,489,267)
Net receipts/payments for interfund services provided or used	540,275	(455,888)	(139,895)	(35,830)	(91,338)
Net Cash Provided by (Used in) Operating Activities	<u>1,358,116</u>	<u>(724,830)</u>	<u>(31,717)</u>	<u>(279,206)</u>	<u>322,363</u>
Cash Flows From NonCapital Financing Activities:					
Transfers to other funds	(326,438)	(451,438)	-	(15,000)	(792,876)
Advances from other funds	316,689	2,010,000	-	125,000	2,451,689
Ad valorem taxes	-	-	-	163,151	163,151
Subsidy from federal grants	-	-	-	-	-
Payments of hurricane cleanup expenses	-	(127,023)	-	-	(127,023)
Net Cash Provided by (Used in) Noncapital Financing Activities	<u>(9,749)</u>	<u>1,431,539</u>	<u>-</u>	<u>273,151</u>	<u>1,694,941</u>
Cash Flows From Capital and Related Financing Activities:					
Purchases of capital assets	(363,087)	(535,669)	-	-	(898,756)
Principal paid on capital debt	(358,453)	-	-	-	(358,453)
Interest paid on capital debt	(408,490)	-	-	-	(408,490)
Net Cash Used in Capital and Related Financing Activities	<u>(1,130,030)</u>	<u>(535,669)</u>	<u>-</u>	<u>-</u>	<u>(1,665,699)</u>
Cash Flows From Investing Activities:					
Interest and dividends received	13,650	2,336	1,465	272	17,723
Net Cash Provided by Investing Activities	<u>13,650</u>	<u>2,336</u>	<u>1,465</u>	<u>272</u>	<u>17,723</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>231,987</u>	<u>173,376</u>	<u>(30,252)</u>	<u>(5,783)</u>	<u>369,328</u>
Cash and Cash Equivalents, Beginning of Year	<u>2,354,228</u>	<u>118,825</u>	<u>280,153</u>	<u>7,622</u>	<u>2,760,828</u>
Cash and Cash Equivalents, End of Year	<u>\$ 2,586,215</u>	<u>\$ 292,201</u>	<u>\$ 249,901</u>	<u>\$ 1,839</u>	<u>\$ 3,130,156</u>

(Continued)

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
PROPRIETARY FUNDS

STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2009

	Utilities System	Sewerage	Solid Waste	Mosquito Abatement	TOTAL ENTERPRISE FUNDS
Reconciliation to Statement of Net Assets:					
Cash and cash equivalents	\$ 329,234	\$ 292,201	\$ 249,901	\$ 1,839	\$ 873,175
Restricted assets - cash and cash equivalents	<u>2,256,981</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,256,981</u>
Cash and Cash Equivalents, End of Year	<u>\$ 2,586,215</u>	<u>\$ 292,201</u>	<u>\$ 249,901</u>	<u>\$ 1,839</u>	<u>\$ 3,130,156</u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:					
Operating income (loss)	\$ (997,742)	\$ (3,373,698)	\$ 81,547	\$ (232,577)	\$ (4,522,470)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation expense	1,910,043	2,516,525	-	10,344	4,436,912
(Increase) decrease in accounts receivable	(20,944)	21,182	(1,655)	(17,352)	(18,769)
(Increase) decrease in intergovernmental receivables	-	1,495,226	-	-	1,495,226
(Increase) decrease in due from other funds	(25,563)	(472,769)	(39,895)	(35,830)	(574,057)
(Increase) decrease in inventories	(61,752)	-	-	-	(61,752)
(Increase) decrease in prepaid items	8,635	9,275	-	-	17,910
Increase (decrease) in customer deposits	21,839	-	-	-	21,839
Increase (decrease) in accounts payable	(44,311)	(937,452)	28,286	(3,791)	(957,268)
Increase (decrease) in other liabilities	2,073	-	-	-	2,073
Increase (decrease) in due to other funds	565,838	16,881	(100,000)	-	482,719
Total Adjustments	<u>2,355,858</u>	<u>2,648,868</u>	<u>(113,264)</u>	<u>(46,629)</u>	<u>4,844,833</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,358,116</u>	<u>\$ (724,830)</u>	<u>\$ (31,717)</u>	<u>\$ (279,206)</u>	<u>\$ 322,363</u>

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, 2009**

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 47,684. 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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (CONTINUED)

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.

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 can not 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, 2009**

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, 2009

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, 2009**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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. 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 *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.

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 *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 calling to fund various capital improvements throughout the Parish.

The City reports the following major proprietary funds:

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.

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.

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.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The Parish has elected not to follow subsequent private-sector guidance.

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.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

E. ENCUMBRANCES

The Council does not use an encumbrance accounting system.

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.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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, 2009. 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.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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 (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) 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, 2009, the Utilities Fund had \$249,186 of unamortized bond issuance costs. Amortization expense for the year ended December 31, 2009 was \$25,711.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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 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 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.

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.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009**

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 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.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009**

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

Expenditures In Excess of Appropriations

The following fund had expenditures in excess of appropriations for the year ended December 31, 2009:

	<u>Expenditures</u>	<u>Appropriations</u>	<u>Excess</u>
Ambulance Fund	<u>\$ 288,184</u>	<u>\$ 284,124</u>	<u>\$ 4,060</u>

Expenditures exceeded appropriations due to the accrual of expenditures at year end which had not been previously budgeted.

Deficit Fund Balances /Net Assets

The following fund had a deficit in fund balance at December 31, 2009:

<u>Capital Projects Fund</u>	
2004 Water General Obligation Construction Fund	<u>(\$ 227,798)</u>

The deficit fund balance in the above fund is 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, 2009**

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 - SALES AND USE TAX

The Parish levies a 4.75 % sales and use tax. The Parish and the St. John the Baptist Parish School Board have entered into an agreement under which the School Board collects the Parish's sales and use taxes for a stipulated fee. The School Board remits two and one-quarter percent of the taxes collected to the Parish on a monthly basis. Sales and use tax revenue recognized in 2009 totaled \$30,989,873.

NOTE 5 - CASH, CASH EQUIVALENTS AND INVESTMENTS

At December 31, 2009, the Parish had cash and cash equivalents as follows:

Bank accounts Per Balance Sheet \$ 69,467,995

Of the total cash and cash equivalents, shown above, \$67,211,014 is unrestricted and \$2,256,981 is restricted. Restricted cash is included with restricted assets on the combined balance sheet. In the enterprise funds, restricted cash equals \$2,256,981 and unrestricted cash equals \$873,175 for total cash of \$3,130,156, which is presented as total cash in the statement of cash flows.

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.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009**

NOTE 5 - CASH, CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)

At year-end, the bank balance deposits totaled \$70,970,348.

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.	<u>\$ 70,970,348</u>
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The Parish does not have a deposit policy for custodial credit risk.

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, 2009

NOTE 6 - RECEIVABLES

Receivables at December 31, 2009 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	Economic Development	Roads and Bridges	1992 G.O. Sinking	Utilities System	Sewerage	Solid Waste	Nonmajor Funds	Total
Taxes:										
Ad Valorem	\$ 1,713,353	\$ -	\$ -	\$ -	\$ 4,852,270	\$ -	\$ -	\$ -	\$ 4,100,580	\$10,666,203
Sales & Use	-	1,893,455	774,112	774,112	-	-	-	-	-	3,441,679
Intergovernmental:										
Federal	-	-	-	64,894	-	-	5,779,497	-	227,238	6,071,629
State	50,486	-	780	74,717	-	-	-	-	168,669	294,652
Accounts receivable	194,823	-	75,387	-	-	3,186,441	272,447	125,174	360,722	4,214,994
Other receivables	41,115	-	365,000	280,881	-	-	-	-	13,490	700,486
Gross receivables	1,999,777	1,893,455	1,215,279	1,194,604	4,852,270	3,186,441	6,051,944	125,174	4,870,699	25,389,643
Less: Allowance for estimated uncollectibles	(51,558)	-	-	-	(146,013)	(1,462,568)	-	(3,819)	(53,957)	(1,717,915)
Net receivables	\$ 1,948,219	\$ 1,893,455	\$ 1,215,279	\$ 1,194,604	\$ 4,706,257	\$ 1,723,873	\$ 6,051,944	\$ 121,355	\$ 4,816,742	\$ 23,671,728

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009**

NOTE 6 - RECEIVABLES (CONTINUED)

An allowance for estimated uncollectible receivables is established based on historical collection experience and other relevant circumstances. The allowance for estimated uncollectibles at December 31, 2009, consists of the following:

General Fund	<u>\$ 51,558</u>
Special Revenue Funds:	
Street Lights	\$ 48,564
Ambulance Fund	<u>253</u>
	<u>\$ 48,817</u>
Debt Service Fund:	
General Obligation Bond Series 1992	<u>\$ 146,013</u>
Enterprise Funds:	
Sewer District 1B	\$ -
Solid Waste	3,819
Utilities System	1,462,568
Mosquito Abatement	<u>5,140</u>
	<u>\$1,471,527</u>
Total allowance for uncollectible accounts	<u>\$1,717,915</u>

Upon further analysis of the Utilities System accounts receivable at December 31, 2009, a full allowance was established for all inactive account balances. An allowance for estimated uncollectibles 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, 2009

NOTE 7 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2009 was as follows:

	<u>January 1, 2009</u>	<u>Additions</u>	<u>Reductions</u>	<u>Completed Construction</u>	<u>December 31, 2009</u>
Governmental Activities					
Capital assets not being depreciated:					
Land	\$ 3,507,624	\$ -	\$ -	\$ -	\$ 3,507,624
Construction-in-progress	<u>9,521,472</u>	<u>3,569,299</u>	<u>-</u>	<u>(7,517,022)</u>	<u>5,573,749</u>
Total capital assets not being depreciated	<u>13,029,096</u>	<u>3,569,299</u>	<u>-</u>	<u>(7,517,022)</u>	<u>9,081,373</u>
Capital assets being depreciated:					
Buildings and building improvements	25,001,072	367,136	-	2,031,514	27,399,722
Street system	165,140,901	-	-	-	165,140,901
Drainage system	13,376,468	-	-	-	13,376,468
Furniture, Fixtures and Equipment	6,395,377	1,042,969	-	-	7,438,346
Vehicles	<u>7,299,826</u>	<u>856,227</u>	<u>-</u>	<u>-</u>	<u>8,156,053</u>
Total capital assets being depreciated	<u>217,213,644</u>	<u>2,266,332</u>	<u>-</u>	<u>2,031,514</u>	<u>221,511,490</u>
Less accumulated depreciation for:					
Buildings and building improvements	4,510,125	840,260	-	-	5,350,385
Street system	134,539,029	2,345,472	-	-	136,884,501
Drainage system	4,432,166	268,737	-	-	4,700,903
Furniture, fixtures and equipment	4,969,431	467,240	-	-	5,436,671
Vehicles	<u>5,178,470</u>	<u>377,057</u>	<u>-</u>	<u>-</u>	<u>5,555,527</u>
Total accumulated depreciation	<u>153,629,221</u>	<u>4,298,766</u>	<u>-</u>	<u>-</u>	<u>157,927,987</u>
Total capital assets being depreciated, net	<u>63,584,423</u>	<u>(2,032,434)</u>	<u>-</u>	<u>2,031,514</u>	<u>63,583,503</u>
Total governmental activities capital assets, net	<u>\$ 76,613,519</u>	<u>\$ 1,536,865</u>	<u>\$ -</u>	<u>\$ (5,485,508)</u>	<u>\$ 72,664,876</u>

The remaining \$5,485,508 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, 2009**

NOTE 7 - CAPITAL ASSETS (CONTINUED)

	<u>January 1, 2009</u>	<u>Additions</u>	<u>Reductions</u>	<u>Completed Construction</u>	<u>December 31, 2009</u>
Business-Type Activities					
Capital assets not being depreciated:					
Land	\$ 1,678,616	\$ -	\$ -	\$ -	\$ 1,678,616
Construction-in-progress	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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	7,438,196	59,103	-	997,835	8,495,134
Systems - water and sewer	191,025,891	670,145	-	4,487,673	196,183,709
Furniture, fixtures and equipment	2,832,595	80,263	-	-	2,912,858
Vehicles	<u>1,493,415</u>	<u>88,245</u>	<u>-</u>	<u>-</u>	<u>1,581,660</u>
Total capital assets being depreciated	<u>202,790,097</u>	<u>897,756</u>	<u>-</u>	<u>5,485,508</u>	<u>209,173,361</u>
Less accumulated depreciation for:					
Buildings and building improvements	1,057,454	164,189	-	-	1,221,643
Systems - water and sewer	73,381,608	3,988,241	-	-	77,369,849
Furniture, fixtures and equipment	1,608,126	180,919	-	-	1,789,045
Vehicles	<u>1,084,858</u>	<u>103,563</u>	<u>-</u>	<u>-</u>	<u>1,188,421</u>
Total accumulated depreciation	<u>77,132,046</u>	<u>4,436,912</u>	<u>-</u>	<u>-</u>	<u>81,568,958</u>
Total capital assets being depreciated, net	<u>125,658,051</u>	<u>(3,539,156)</u>	<u>-</u>	<u>5,485,508</u>	<u>127,604,403</u>
Total business-type activities					
Capital assets, net	<u>\$127,336,667</u>	<u>\$ (3,539,156)</u>	<u>\$ -</u>	<u>\$ 5,485,508</u>	<u>\$129,283,019</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009**

NOTE 7 - CAPITAL ASSETS (CONTINUED)

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

Governmental activities:	
General government	\$ 310,524
Public safety	588,947
Public works	2,896,939
Culture and recreation	454,642
Economic development	24,019
Health & Welfare	23,695
Total depreciation expense - governmental activities	<u>\$ 4,298,766</u>
 Business-type activities:	
Solid Waste	\$ -
Utilities Operations	1,910,043
Mosquito Operations	10,344
Sewerage Operations	2,516,526
Total depreciation expense - business-type activities	<u>\$ 4,436,912</u>

Construction in progress is comprised of the following:

	<u>Expended to Dec. 31, 2009</u>
Governmental Activities:	
Sewer Regionalization	\$ 2,450,475
Ruddock – Elevated Tank #2	728,603
Infiltration Repairs	489,753
New Regional Water Plant	387,729
Airport Renovations	313,038
Construction Skips Ph II	308,100
Edgard Raw Water	256,080
Lions Expansion	229,842
East Bank Complex	180,500
Ruddock Well System	88,934
West Bank Park Lights	84,450
Water Storage Tank Rehabilitation	42,003
Water Tower Phase I	8,242
Backflow Prevention Program	<u>6,000</u>
 TOTAL CONSTRUCTION IN PROGRESS	 <u>\$ 5,573,749</u>

The Parish is committed to spending approximately \$35 million to complete the above projects.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009**

NOTE 8 - 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, 2009, the current employer contribution rate is 12.25 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, 2009**

NOTE 8 - 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 12.50% through June 30, 2009. Effective July 1, 2009, the employer's contribution rate increased to 14.00%. 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, 2009**

NOTE 8 - 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,		
	2007	2008	2009
Employer required contribution rate	13.25%	12.75%	12.25%
Covered payroll	\$ 6,978,943	\$ 7,582,172	\$ 8,632,506
Required employer contributions	\$ 924,710	\$ 966,727	\$ 1,057,482
Actual Parish contributions	\$ 924,710	\$ 966,727	\$ 1,057,482

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

	December 31,		
	2007	2008	2009
Employer required contribution rate	15.50%/13.75%	13.75%/12.50%	12.50%/14.00%
Covered payroll	\$ 766,959	\$ 1,037,652	\$ 1,351,603
Required employer contributions	\$ 112,215	\$ 134,444	\$ 180,999
Actual Parish contributions	\$ 112,215	\$ 134,444	\$ 180,999

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009

NOTE 9 - 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. In 2009, St. John the Baptist Parish's portion of health care funding cost for retired employees totaled \$364,652, the dental totaled \$21,556, and the life insurance totaled \$7,095.

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).

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009**

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

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 (the maximum amortization period allowed by GASB 43/45) has been used for the post-employment benefits. The total ARC for the fiscal year beginning January 1, 2009 is \$1,538,753 for medical, \$71,154 for dental, and \$18,375 for life, as set forth below:

	<u>Medical</u>	<u>Dental</u>	<u>Life</u>
Normal Cost	\$ 658,195	\$ 32,358	\$ 8,281
30-year UAL amortization amount	880,558	38,796	10,094
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 shows St. John the Baptist Parish's Net Other Post-employment Benefit (OPEB) Obligation for fiscal year ending December 31, 2009:

	<u>Medical</u>	<u>Dental</u>	<u>Life</u>
Beginning Net OPEB Obligation 1/1/2009	\$ 1,035,508	\$ 48,677	\$ 11,098
Annual required contribution	1,538,753	71,154	18,375
Interest on Net OPEB Obligation	-	-	-
ARC Adjustment	-	-	-
OPEB Cost	1,538,753	71,154	18,375
Contribution	-	-	-
Current year retiree premium	<u>(364,652)</u>	<u>(21,556)</u>	<u>(7,095)</u>
Change in Net OPEB Obligation	<u>1,174,101</u>	<u>49,598</u>	<u>11,280</u>
Ending Net OPEB Obligation 12/31/2009	<u>\$ 2,209,609</u>	<u>\$ 98,275</u>	<u>\$ 22,378</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

The following table shows St. John the Baptist Parish's annual post employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post employment benefits (PEB) liability (asset):

Post Employment Benefit	Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual Cost Contributed	Net OPEB Obligation (Asset)
Medical	December 31, 2008	\$1,538,753	32.7%	\$1,035,508
Dental	December 31, 2008	\$71,154	31.6%	\$48,677
Life	December 31, 2008	\$18,375	39.6%	\$11,098

Funded Status and Funding Progress. In the fiscal year ending December 31, 2009, St. John the Baptist Parish made no contributions to its post employment benefits plan. The plan was not funded at all, has no assets, and hence has a funded ratio of zero. As of January 1, 2008, the first and most recent actuarial valuation, the Actuarial Accrued Liability (AAL) was \$15,226,549 (medical), \$670,761 (dental), and \$174,698 (life), which is defined as that portion, as determined by a particular actuarial cost method (St. John the Baptist Parish uses the Unit Credit Cost Method), of the actuarial present value of post employment plan benefits and expenses which is not provided by normal cost. Since the plan was not funded in fiscal year 2009, the entire actuarial accrued liability of \$15,226,549 (medical), \$670,761 (dental), and \$174,698 (life) was unfunded.

	<u>Medical</u>	<u>Dental</u>	<u>Life</u>
Actuarial Accrued Liability (AAL)	\$ 15,226,549	\$ 670,761	\$ 174,698
Actuarial Value of Plan Assets	-	-	-
Unfunded Act. Accrued Liability (UAAL)	<u>\$ 15,226,549</u>	<u>\$ 670,761</u>	<u>\$ 174,698</u>
Funded Ratio (Act. Val. Assets/AAL)	0%	0%	0%
Covered Payroll (active plan members)	7,741,600	7,741,600	7,741,600
UAAL as a percentage of covered payroll	196.68%	8.66%	2.26%

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009

NOTE 9 - 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); and (6) the period to which the costs apply (past, current, or future years of service by employees). 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 St. John the Baptist Parish and its employee plan members) at the time of the valuation and on the pattern of sharing costs between St. John the Baptist 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 St. John the Baptist 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 is determined using the Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality, and turnover.

Actuarial Value of Plan Assets. Since this is the first actuarial valuation, there are not any assets. It is anticipated that in future valuations a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Statement 45.

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, 2009**

NOTE 9 - 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 as described on the first page of this letter under the heading "Plan Description". 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 continue 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. The expected rate of increase in medical cost is based on projections performed by the Office of the Actuary at the Centers for Medicare & Medicaid Services as published in National Health Care Expenditures Projections: 2003 to 2013, Table 3: National Health Expenditures, Aggregate and per Capita Amounts, Percent Distribution and Average Annual Percent Change by Source of Funds: Selected Calendar Years 1990-2013, released in January, 2004 by the Health Care Financing Administration (www.cms.hhs.gov). "State and Local" rates for 2008 through 2013 from this report were used, with rates beyond 2013 graduated down to an ultimate annual rate of 5.0% for 2016 and later.

Zero trend has been assumed for valuing life insurance.

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.

Method of Determining Value of Benefits. The "value of benefits" has been assumed to be the premium after retirement date expected to be paid by the Parish for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. It has been assumed that enrollees will retain the same coverage types after retirement date as they had during employment.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009

NOTE 10 - ACCOUNTS, SALARIES, AND OTHER PAYABLES

The following is a summary of accounts, contracts, salaries, and other payables as of December 31, 2009.

Class of Payable	General Fund	Economic Development	Roads and Bridges	1992 General			Utilities System	Sewerage	Solid Waste	Nonmajor Funds	Total
				Obligation	Sinking						
Salaries	\$ 11,983	\$ 1,585	\$ -	\$ -	-	\$ 37,160	\$ 37,125	\$ -	\$ -	\$ 10,342	\$ 98,195
Withholdings	130,812	3,424	141,739	-	-	97,598	115,951	-	-	23,291	512,815
Contracts	-	-	42,300	-	-	-	-	-	-	290,985	333,285
Accounts	235,380	44,301	399,949	350	350	288,901	261,524	300,968	300,968	1,726,952	3,258,325
Total	\$ 378,175	\$ 49,310	\$ 583,988	\$ 350	350	\$ 423,659	\$ 414,600	\$ 300,968	\$ 300,968	\$ 2,051,570	\$ 4,202,620

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009**

NOTE 11 - 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, 2009:

<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	\$ 177,648	\$ 23,167
LaPlace E-One HP-75	624,000	5.35	09/05/13	84,131	52,716
Reserve Rescue Pumper	406,000	4.30	12/01/14	301,924	40,000
Garyville Rescue Pumper	340,745	5.25	07/08/16	256,125	56,535
Public Works					
Tractors/Mowers	267,614	4.35	12/25/11	114,062	5,240
Komatsu D39px-21A	74,000	4.50	05/01/11	21,386	688
Hydraulic Excavators	<u>194,584</u>	5.50	07/08/11	<u>82,254</u>	<u>3,730</u>
Total Leases Payable	<u>\$2,230,244</u>			<u>\$ 1,337,530</u>	<u>\$ 182,076</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, 2009:

<u>Year Ended</u>	<u>Governmental Funds</u>
2010	\$ 402,976
2011	369,317
2012	272,466
2013	272,465
2014	113,050
2015-2016	<u>89,332</u>
Total Minimum Lease Payments	1,519,606
Less: Amounts Representing Interest	<u>(182,076)</u>
Present Value of Net Minimum Lease Payments	<u>\$1,337,530</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009

NOTE 12 - LONG-TERM DEBT

The following is a summary of long-term debt transactions of the Parish for the year ended December 31, 2009:

	<u>Balance 1/1/2009</u>	<u>Issues or Additions</u>	<u>Payments or Expenditures</u>	<u>Discount/ (Premium)</u>	<u>Balance 12/31/2009</u>	<u>Due Within One Year</u>
Governmental Activities						
General Obligation Bonds	\$ 27,500,000	\$29,500,000	\$1,480,000	\$ -	\$55,520,000	\$2,260,000
Certificates of Indebtedness	7,595,000	-	865,000	-	6,730,000	646,000
Public Improvement Bonds	13,140,208	-	1,995,000	(3,370)	11,141,838	2,065,000
Sales Tax & Revenue Bonds	2,015,081	430,000	150,000	(3,164)	2,291,917	190,000
Capital Lease Obligations	1,671,630	-	334,100	-	1,337,530	402,976
Net Post-Employment Obligation	1,095,283	1,234,979	-	-	2,330,262	-
Total Governmental Activities	<u>53,017,202</u>	<u>31,164,979</u>	<u>4,824,100</u>	<u>(6,534)</u>	<u>79,351,547</u>	<u>5,563,976</u>
Business-Type Activities						
Revenue Bonds	6,834,086	-	372,147	3,824	6,465,763	397,436
Total Business-Type Activities	<u>6,834,086</u>	<u>-</u>	<u>372,147</u>	<u>3,824</u>	<u>6,465,763</u>	<u>397,436</u>
Total Governmental and Business-Type Activities	<u>\$ 59,851,288</u>	<u>\$31,164,979</u>	<u>\$ 5,196,247</u>	<u>\$ (2,710)</u>	<u>\$85,817,310</u>	<u>\$5,961,412</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009

NOTE 12 - 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:						
<u>Public Improvement Bonds</u>						
Public Improvement Bonds, Series ST-1993	04/01/93	\$ 1,400,000	7.0-10.0	01/01/13	\$ 365,000	\$ 59,600
Public Improvement Bonds, Series ST-1994	10/01/94	500,000	5.5-10.0	01/01/14	165,000	25,800
Public Improvement Bonds, Series ST-1995	07/01/95	800,000	5.3-10.0	01/01/15	535,000	102,334
Public Improvement Refunding Bonds-1996	12/01/96	6,800,000	3.9-5.6	12/01/14	2,480,000	422,259
Public Improvement Bonds ST-1996	10/01/96	2,700,000	5.1-5.5	12/01/14	1,030,000	176,550
Public Improvement Refunding Bonds, Series ST-1999	12/01/99	14,925,000	4.375-5.5	01/01/14	6,460,000	1,033,908
Public Improvement Bonds ST-2002 (Economic Development)	03/01/02	330,000	2.50-8.0	01/01/12	80,000	14,200
Total Public Improvement Bonds					<u>\$ 11,115,000</u>	<u>\$ 1,834,651</u>
<u>General Obligation Bonds</u>						
General Obligation Bonds - Series 2002	06/01/02	6,635,000	4.20-7.0	03/01/12	\$ 5,015,000	\$ 1,714,781
General Obligation Bonds - Series 2003	02/01/03	11,365,000	5.0	02/01/13	8,950,000	3,147,626
General Obligation Bonds - Series 2004	11/16/04	8,300,000	3.5-5.0	03/01/24	6,870,000	2,335,083
General Obligation Bonds - Series 2005	02/01/05	1,200,000	1.95-5.95	03/01/24	1,030,000	376,821
General Obligation Refunding Bonds - Series 2008	11/06/08	4,485,000	3.59%	03/01/18	4,155,000	708,756
General Obligation Bonds - Series 2009	08/01/09	29,500,000	3.62-4.75	03/01/29	29,500,000	18,345,772
Total General Obligation Bonds					<u>\$ 55,520,000</u>	<u>\$ 26,628,839</u>
<u>Certificates of Indebtedness</u>						
Certificate of Indebtedness-2004	10/20/04	723,000	4.78	04/01/20	\$ 588,000	\$ 142,924
Certificate of Indebtedness-2005	06/07/05	750,000	3.80	04/01/15	490,000	57,950
Certificate of Indebtedness-2006	08/21/06	5,650,000	4.18	04/01/18	4,509,000	904,322
Certificate of Indebtedness-2006A	09/26/06	550,000	4.18	04/01/19	437,000	87,131
Certificate of Indebtedness-2007	11/08/07	600,000	4.08	04/01/17	540,000	96,288
Certificate of Indebtedness-2007A	12/21/07	200,000	4.25	01/04/17	166,900	29,751
Total Certificates of Indebtedness					<u>\$ 6,730,000</u>	<u>\$ 1,318,366</u>
<u>Sales Tax & Revenue Bonds</u>						
Series 2003	02/01/03	330,000	4.0	02/01/13	\$ 150,000	\$ 12,874
Series 2005	02/01/05	1,300,000	3.5-6.0	02/01/20	1,040,000	252,061
Series 2006	02/01/06	765,000	0.10-6.0	02/01/20	640,000	182,819
Revenue Bonds Series 2009	08/4/09	430,000	1.50-4.25	08/01/19	430,000	85,207
Total Sales Tax & Revenue Bonds					<u>\$ 2,260,000</u>	<u>\$ 532,961</u>
Total Bonds and Certificates of Indebtedness					<u>\$ 75,625,000</u>	<u>\$ 30,314,817</u>
Business-type Activities:						
<u>Revenue Bonds</u>						
Water Revenue Refunding Series 1997A Tax-exempt bonds	10/01/97	356,000	5.75	12/01/14	\$ 145,000	\$ 26,046
Water Revenue Refunding Series 1997B Taxable bonds	10/01/97	2,445,000	8.00	12/01/11	530,000	64,400
Water Revenue Utility Bonds Series 1998	06/1/98	3,500,000	5.125	06/01/28	2,554,961	1,371,444
Water Revenue Utility Bonds Series 1999	11/1/99	3,500,000	4.20-5.75	12/01/19	3,340,000	1,281,440
Total Revenue Bonds					<u>\$ 6,569,961</u>	<u>\$ 2,743,330</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009

NOTE 12 - LONG-TERM DEBT (CONTINUED)

The annual requirements to maturity for water revenue bonds as of December 31, 2009 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>
2010	\$ 397,436	\$ 372,277
2011	430,965	340,832
2012	460,014	310,988
2013	481,298	286,019
2014	509,943	260,559
2015-2028	<u>4,290,305</u>	<u>1,172,655</u>
	<u>\$6,569,961</u>	<u>\$ 2,743,330</u>

The annual requirements to maturity for general obligation bonds as of December 31, 2009 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>
2010	\$ 2,260,000	\$ 2,741,914
2011	2,500,000	2,506,365
2012	2,630,000	2,388,787
2013	2,765,000	2,264,569
2014	2,915,000	2,137,291
2015-2029	<u>42,450,000</u>	<u>14,589,913</u>
	<u>\$ 55,520,000</u>	<u>\$ 26,628,839</u>

The annual requirements to maturity for sales tax & revenue bonds as of December 31, 2009 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>
2010	\$ 190,000	\$ 87,703
2011	200,000	81,026
2012	210,000	73,520
2013	215,000	65,618
2014	185,000	57,831
2015-2020	<u>1,260,000</u>	<u>167,263</u>
	<u>\$ 2,260,000</u>	<u>\$ 532,961</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009**

NOTE 12 - LONG-TERM DEBT (CONTINUED)

The annual requirements to maturity for certificates of indebtedness as of December 31, 2009 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>
2010	\$ 646,000	\$ 265,034
2011	674,000	237,818
2012	706,000	209,368
2013	734,000	179,684
2014	769,000	148,697
2015-2020	<u>3,201,000</u>	<u>277,765</u>
	<u>\$ 6,730,000</u>	<u>\$ 1,318,366</u>

The annual requirements to maturity for public improvement bonds as of December 31, 2009 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>
2010	\$ 2,065,000	\$ 605,361
2011	2,180,000	489,986
2012	2,265,000	368,669
2013	2,240,000	244,901
2014	<u>2,365,000</u>	<u>125,734</u>
	<u>\$11,115,000</u>	<u>\$1,834,651</u>

General Obligation Bonds, totaling \$55,520,000 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 \$55,520,000.

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.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009**

NOTE 12 - LONG-TERM DEBT (CONTINUED)

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 2002, the Council defeased \$1,500,000 of General Obligation Refunding Bonds, Series 1992 by placing the proceeds of General Obligation Refunding Bonds, Series 2002 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.

At December 31, 2009, \$11,150,000 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, 2009, \$940,000 of water and gas bonds outstanding are considered defeased.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009**

NOTE 13 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of December 31, 2009, is as follows:

Due To/From Other Funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Road & Bridges	\$ 4,766
	Utilities	2,760
	Nonmajor Governmental Funds	80,398
Economic Development	General Fund	199,161
Sales Tax District	Solid Waste	290,000
	Sewerage	6,500,000
Roads and Bridges	General Fund	187
	Utilities	18,174
	Nonmajor Governmental Funds	27,136
	Sewer	10,548
Utilities System	General Fund	17,932
	Nonmajor Governmental Funds	615
Sewerage	Utilities	1,686,943
	General Fund	3,062
Solid Waste	Utilities System	1,210,100
Mosquito Abatement	Utilities System	159,402
Nonmajor Governmental Funds	Utilities System	106,474
	General Fund	44,018
	Nonmajor Governmental Funds	<u>66,207</u>
		<u>\$ 10,427,883</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, 2009**

NOTE 13 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (CONTINUED)

A summary of interfund transfers at December 31, 2009, are as follows:

Transfer Out:	General Fund	Roads and Bridges	Utilities	Economic Development	Sewerage	Nonmajor Funds	Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,870	\$ 125,870
Sales Tax District	244,140	3,000,000	-	-	2,000,000	3,361,934	8,606,074
Economic Development	2,335,000	-	-	-	-	725,880	3,060,880
Roads & Bridges	180,788	-	-	-	-	-	180,788
Sewerage Utilities System	451,438	-	-	-	-	-	451,438
Mosquito Abatement	326,438	-	-	-	-	-	326,438
	15,000	-	-	-	-	-	15,000
Nonmajor Governmental Funds	346,010	-	316,689	10,000	10,000	232,725	915,424
Total	\$ 3,898,814	\$ 3,000,000	\$ 316,689	\$ 10,000	\$ 2,010,000	\$ 4,446,409	\$ 13,681,912

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 \$4,424,133 and \$1,061,375, respectively.

NOTE 14 - CRIMINAL COURT FUND

Louisiana Revised Statutes, at LSA-R.S. 15:571.11 requires that one-half of any surplus remaining in the Criminal Court Fund at year-end shall be transmitted to the Parish's General Fund. At December 31, 2009, there was a surplus in the Criminal Court Fund of \$1,745.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009**

NOTE 15 - 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 16 - 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, 2009**

NOTE 17 - PAYABLE FROM RESTRICTED ASSETS

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

	Utilities System
Customer deposits	\$1,375,722
Current portion of bonds payable	397,436
Accrued interest payable	114,630
Total	<u>\$1,887,788</u>

NOTE 18 - 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 coverages include 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 19 - 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, 2009, 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, 2009, the Parish had completed implementation of Phase I and anticipated completing Phase II by December 31, 2010.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009**

NOTE 20 -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 deposits at year end were as follows:

	<u>Library</u>
Bank accounts Per Balance Sheet	<u>\$ 2,197,636</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>\$ 2,246,867</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>\$ 1,996,867</u>
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ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009

NOTE 20 -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	\$ 1,291,348
Library books	3,387,663
Buildings	2,708,952
Land	<u>40,000</u>
Subtotal	7,427,963
Less: Accumulated Depreciation	<u>(4,324,529)</u>
Total	<u>\$ 3,103,434</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 9 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>2007</u>	<u>2008</u>	<u>2009</u>
Employer required contribution rate	13.25%	12.75%	12.25%
Covered payroll	\$ 699,019	\$ 715,035	\$ 796,792
Required employer contributions	\$ 92,620	\$ 91,167	\$ 97,607
Library contributions	\$ 92,620	\$ 91,167	\$ 97,602

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009

NOTE 20 -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.

For the first time, the Library was required to implement Governmental Accounting Standards Board Statement No. 45, *Accounting and Financial Reporting by Employers for Post employment Benefits Other than Pensions* (GASB 45). In adopting the requirements of GASB Statement No. 45 during the year ended December 31, 2009, 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, 2009, the Library contributed \$26,593 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	<u>-</u>
Annual OPEB cost	261,764
Contributions made	<u>(26,593)</u>
Increase in net OPEB obligation	235,171

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009

NOTE 20 -SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)

Net OPEB obligation at beginning of year	_____ -
Net OPEB obligation at end of year	<u>\$235,171</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 2009 was, \$261,764, 10%, and \$235,171.

Funded Status and Funding Progress. As of December 31, 2009, 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 \$764,502, and the ratio of the unfunded actuarial accrued liability (UAAL) to the covered payroll was 335%.

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, 2009**

NOTE 20 -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:

	<u>Unused Annual Leave</u>
Long-term obligations payable at December 31, 2008	\$62,245
Additions	66,516
Deductions	<u>(59,080)</u>
Long-term obligations payable at December 31, 2009	<u>\$69,681</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009**

NOTE 20 -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>
2010	\$ 12,822
2011	11,822
2012	9,975
2013	4,809
2014	<u>1,872</u>
Total	<u>\$ 41,300</u>

NOTE 21 – SUBSEQUENT EVENTS

In January 2010, the Parish Council approved Ordinance 10-01 authorizing the issuance of \$15,000,000 in Public Improvement Bonds which will finance the construction of a 2,000,000 gallon per day expansion at the LaPlace River Road sewerage treatment plant and the repair or replacement of broken and cracked sewer pipes throughout the Parish to reduce sewerage back-ups. The plant expansion is expected to cost \$10,000,000 and the pipe replacement and repair will be funded by the remaining \$5,000,000.

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

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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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem	\$ 1,484,800	\$ 1,725,528	\$ 1,725,528	\$ -
Licenses and permits	1,590,000	1,498,533	1,498,532	(1)
Intergovernmental revenues:				
Federal grants	120,000	205,258	205,258	-
State revenue sharing	65,000	69,773	69,773	-
Other	147,000	92,747	92,746	(1)
Fees, charges, and commissions	198,000	157,347	157,348	1
Interest income	12,000	4,468	4,468	-
Other revenue	127,500	132,093	132,093	-
Total Revenues	3,744,300	3,885,747	3,885,746	(1)
Expenditures				
Current:				
General government:				
Legislative	452,300	559,693	559,666	27
District Attorney	465,000	424,614	424,615	(1)
District Court	338,500	342,730	342,729	1
Clerk of Court	71,000	73,689	73,689	-
Probation Officer	44,000	42,159	42,160	(1)
Executive - President and Finance	477,000	597,973	597,950	23
Parish President Salary	123,318	135,368	135,368	-
Registrar of Voters	58,300	48,998	47,192	1,806
Elections	27,500	19,209	19,209	-
General and Administrative	208,000	301,783	301,783	-
Civil Service	55,400	58,681	58,656	25
Planning and Zoning	479,500	609,321	610,518	(1,197)
Employee Benefits	723,470	721,558	721,558	-
General Government	729,000	952,060	952,054	6
Equipment and Building Insurance	171,000	190,192	190,192	-
Public Safety - Sheriff	552,000	568,871	568,871	-
Coroner	178,100	148,088	148,088	-
J.P. and Constable	86,100	86,291	86,133	158
Community Action	98,500	114,724	114,724	-
Summer Food Service	150,000	197,137	71,267	125,870
Purchasing	64,533	67,194	67,194	-
Health and Human Services	64,033	83,934	83,935	(1)
Human Resources	66,533	70,238	70,238	-
Grant Funded Projects	-	-	-	-
Debt service				
COI-2007	77,060	77,060	77,060	-
COI-2006	652,876	652,876	652,876	-
COI-2005	89,950	89,950	89,950	-
COI-2004	66,573	65,736	65,737	(1)
Interest Expense				
COI - 2002	274,928	274,928	274,928	-
Total Expenditures	6,844,474	7,575,055	7,448,340	126,715

(Continued)

**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, 2009**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
Excess (Deficiency) of Revenues Over Expenditures	\$ (3,100,174)	\$ (3,689,308)	\$ (3,562,594)	\$ 126,714
Other Financing Sources (Uses)				
Transfers in	3,598,814	3,898,814	3,898,814	-
Transfers out	-	-	(125,870)	(125,870)
Total Other Financing Sources	3,598,814	3,898,814	3,772,944	(125,870)
Net Change in Fund Balances	498,640	209,506	210,350	844
Fund Balances, Beginning of Year	1,340,271	1,340,271	1,340,271	-
Fund Balances, End of Year	\$ 1,838,911	\$ 1,549,777	\$ 1,550,621	\$ 844

**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, 2009**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	4,835,000	5,296,330	5,296,330	-
Other taxes and penalties	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	58,395	64,832	64,832	-
State funds:				
Parish transportation	502,000	514,542	514,542	-
State revenue sharing	-	-	-	-
Other	15,000	112,567	112,567	-
Fees, charges, and commissions	175,800	173,964	173,964	-
Fines and forfeitures	20,000	21,860	21,859	(1)
Interest income	25,000	2,210	2,210	-
Other revenue	27,300	27,285	27,283	(2)
Total Revenues	5,658,495	6,213,590	6,213,587	(3)
Expenditures				
Current:				
General government:				
Legislative	-	-	-	-
Judicial	-	-	-	-
Executive	-	-	-	-
Elections	-	-	-	-
Finance and administration	-	-	-	-
Civil service	-	-	-	-
Building and plant	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	-	-	-	-
Public works	8,617,452	9,391,835	9,391,830	5
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Transportation	-	-	-	-
Debt Service	142,280	139,637	139,717	(80)
Total Expenditures	8,759,732	9,531,472	9,531,547	(75)
Excess (Deficiency) of Revenues Over Expenditures	(3,101,237)	(3,317,882)	(3,317,960)	(78)
Other Financing Sources (Uses)				
Proceeds of debt issued	-	-	-	-
Proceeds of leases	-	-	-	-
Sale of Fixed Assets	-	-	-	-
Transfers in	3,000,000	3,000,000	3,000,000	-
Transfers out	(180,788)	(180,788)	(180,788)	-
Total Other Financing Sources (Uses)	2,819,212	2,819,212	2,819,212	-
Net Change in Fund Balances	(282,025)	(498,670)	(498,748)	(78)
Fund Balances, Beginning of Year	1,833,569	1,833,569	1,833,569	-
Fund Balances, End of Year	\$ 1,551,544	\$ 1,334,899	\$ 1,334,821	\$ (78)

**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, 2009**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	4,835,000	5,296,330	5,296,330	-
Other taxes and penalties	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
Parish transportation	-	-	-	-
State revenue sharing	-	-	-	-
Other	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest income	77,200	48,137	48,137	-
Other revenue	130,000	139,083	139,084	1
Total Revenues	5,042,200	5,483,550	5,483,551	1
Expenditures				
Current:				
General government:				
Legislative	-	-	-	-
Judicial	-	-	-	-
Executive	-	-	-	-
Elections	-	-	-	-
Finance and administration	-	-	-	-
Civil service	-	-	-	-
Building and plant	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	1,541,925	1,482,629	1,482,626	3
Transportation	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	1,541,925	1,482,629	1,482,626	3
Excess (Deficiency) of Revenues Over Expenditures	3,500,275	4,000,921	4,000,925	4
Other Financing Sources (Uses)				
Proceeds of debt issued	-	-	-	-
Proceeds of leases	-	-	-	-
Sale of Fixed Assets	-	-	-	-
Transfers in	10,000	10,000	10,000	-
Transfers out	(2,735,880)	(3,060,880)	(3,060,880)	-
Total Other Financing Sources (Uses)	(2,725,880)	(3,050,880)	(3,050,880)	-
Net Change in Fund Balances	774,395	950,041	950,045	4
Fund Balances, Beginning of Year	3,220,208	3,220,208	3,220,208	-
Fund Balances, End of Year	\$ 3,994,603	\$ 4,170,249	\$ 4,170,253	\$ 4

**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, 2009**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	12,100,000	13,335,455	13,335,455	-
Other taxes and penalties	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
Parish transportation	-	-	-	-
State revenue sharing	-	-	-	-
Other	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	(1)
Interest income	105,000	32,730	32,729	(1)
Other revenue	-	-	-	-
Total Revenues	12,205,000	13,368,185	13,368,184	(1)
Expenditures				
Current:				
General government:				
Legislative	-	-	-	-
Judicial	-	-	-	-
Executive	-	-	-	-
Elections	-	-	-	-
Finance and administration	-	-	-	-
Civil service	-	-	-	-
Building and plant	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Transportation	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	12,205,000	13,368,185	13,368,184	(1)
Other Financing Sources (Uses)				
Proceeds of debt issued	-	-	-	-
Proceeds of leases	-	-	-	-
Sale of Fixed Assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(9,756,074)	(8,606,074)	(8,606,074)	-
Total Other Financing Sources (Uses)	(9,756,074)	(8,606,074)	(8,606,074)	-
Net Change in Fund Balances	2,448,926	4,762,111	4,762,110	(1)
Fund Balances, Beginning of Year	12,822,936	12,822,936	12,822,936	-
Fund Balances, End of Year	\$ 15,271,862	\$ 17,585,047	\$ 17,585,046	\$ (1)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2009**

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.

OTHER SUPPLEMENTARY INFORMATION

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ST. JOHN THE BAPTIST PARISH COUNCIL
SCHEDULE OF COUNCIL MEMBERS AND PARISH PRESIDENT COMPENSATION
For the Year Ended December 31, 2009

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>
William Hubbard, Parish President	\$ 92,489
Patrick T. McTopy, Acting Parish President	<u>30,830</u>
	\$123,319

PARISH COUNCIL

Steve Lee, Council-at-Large, Division B	\$ 8,230
Richard Dale Wolfe, Council-at-Large, Division A	8,230
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>\$ 74,070</u>

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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.

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.

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.

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.

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.

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.

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.

NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)

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.

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.

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.

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.

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.

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.

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 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.

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.

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.

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.

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

Fire Department Construction Fund - The fund was created in 2004 for construction and improvements to fire stations for the Garyville and Reserve Volunteer Fire Departments.

2009 General Obligation Bond Construction Fund - The fund was created in 2009 for the purpose of funding construction of various roads, drainage, recreation and building projects.

NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)

NONMAJOR PROPRIETARY FUNDS

ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the government's council is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the government's council has decided that periodic determination of net income is appropriate for accounting purposes.

Mosquito Abatement - This 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.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2009

		Special Revenue									
		Criminal Court	Civil Defense	Street Lighting	Health Unit Tax	Juvenile Detention Center	Airport Authority	Recreation Fund	Health & Human Services	Laplace Volunteer Fire Department	Reserve Volunteer Fire Department
Assets											
Cash and cash equivalents	\$ 17,463	\$ 440,726	\$ 333,517	\$ 196,144	\$ 616,336	\$ 151,668	\$ 50,844	89,785	\$ 3,076,387	\$ 540,621	
Prepaid items	-	401	-	-	-	3,014	-	-	-	-	-
Receivables	162,251	1,162	-	-	-	3,482	-	-	76,471	252,748	108,176
Accounts Ad valorem	-	-	1,565,264	324,600	327,947	-	-	-	-	-	-
Due from other funds	-	38,946	-	-	-	-	28,658	42,620	-	-	-
Due from other governments	-	40,668	19,028	11,908	-	198,508	46,623	31,700	1,045	1,560	-
Other assets	-	-	-	-	-	-	-	-	100,000	-	-
Total assets	\$ 179,714	\$ 521,903	\$ 1,917,809	\$ 532,652	\$ 944,283	\$ 356,672	\$ 126,125	240,576	\$ 3,430,180	\$ 650,357	
Liabilities and fund balance											
Liabilities											
Accounts and salaries payable	\$ 117,373	\$ 21,319	\$ 160,373	\$ 17,099	\$ 55,680	\$ 271,571	\$ 22,782	152,042	\$ 33,798	\$ 5,650	
Due to other funds	60,596	-	-	50	-	626	39,120	-	3,226	1,381	
Due to other governments	-	-	-	-	-	-	-	-	-	-	
Other liabilities	-	-	-	-	-	1,097	-	-	-	-	
Total liabilities	177,969	21,319	160,373	17,149	55,680	273,294	61,902	152,042	37,024	7,031	
Fund balances											
Reserved for prepaid items	-	401	-	-	-	3,014	-	-	-	-	-
Unreserved, undesignated	1,745	500,183	1,757,436	515,503	888,603	80,364	64,223	88,534	3,393,156	643,326	
Total fund balances	1,745	500,584	1,757,436	515,503	888,603	83,378	64,223	88,534	3,393,156	643,326	
Total liabilities and fund balances	\$ 179,714	\$ 521,903	\$ 1,917,809	\$ 532,652	\$ 944,283	\$ 356,672	\$ 126,125	\$ 240,576	\$ 3,430,180	\$ 650,357	

(Continued)

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
December 31, 2009

	Special Revenue								
	Westbank Volunteer Fire Department	Garyville Volunteer Fire Department	Fire Services	Commun- ication District	Ambulance	ARC Maintenance	Senior Citizens Tax	Convention Center	Total
Assets									
Cash and cash equivalents	\$ 484,564	\$ 491,923	\$ 5,463,873	\$ 1,822,567	\$ 19,464	\$ 132,581	\$ 2,289	\$ 280,906	\$ 14,211,658
Prepaid items	-	-	-	-	-	-	-	-	3,415
Receivables									
Accounts	72,286	72,286	505,496	78,957	9,152	-	-	16,452	1,358,919
Advalorem	-	-	-	-	-	327,947	334,639	-	2,880,397
Due from other funds	-	-	-	-	106,474	-	-	-	216,698
Due from other governments	6,717	922	-	-	-	-	-	-	358,679
Other assets	-	-	-	9,183	-	-	-	-	109,183
Total assets	\$ 563,567	\$ 565,131	\$ 5,969,369	\$ 1,910,707	\$ 135,090	\$ 460,528	\$ 336,928	\$ 297,358	\$ 19,138,949
Liabilities and fund balance									
Liabilities									
Accounts and salaries payable	\$ 20,028	\$ 17,700	\$ 56,599	\$ 58,797	\$ 24,046	\$ 35,564	\$ -	\$ 14,865	\$ 1,085,286
Due to other funds	923	922	47,830	9,777	-	-	-	3,913	168,364
Due to other governments	-	-	-	-	-	-	179,400	-	179,400
Other liabilities	-	-	-	-	-	-	-	12,692	13,789
Total liabilities	20,951	18,622	104,429	68,574	24,046	35,564	179,400	31,470	1,446,839
Fund balances									
Reserved for prepaid items	-	-	-	-	-	-	-	-	3,415
Unreserved, undesignated	542,616	546,509	5,864,940	1,842,133	111,044	424,964	157,528	265,888	17,688,695
Total fund balances	542,616	546,509	5,864,940	1,842,133	111,044	424,964	157,528	265,888	17,692,110
Total liabilities and fund balances	\$ 563,567	\$ 565,131	\$ 5,969,369	\$ 1,910,707	\$ 135,090	\$ 460,528	\$ 336,928	\$ 297,358	\$ 19,138,949

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
December 31, 2009**

	Debt Service						Total
	Parishwide Sewerage Sales Tax Reserve	Parishwide Sewerage Sales Tax Sinking	Economic Development Sales Tax Reserve	Economic Development Sales Tax Sinking	WVFD Fire Protection Sinking	WVFD Fire Protection Reserve	
Assets							
Cash and cash equivalents	\$ 1,224,536	\$ 400,810	\$ 416,159	\$ 56,151	\$ 198,669	\$ 268,445	\$ 2,564,770
Total assets	\$ 1,224,536	\$ 400,810	\$ 416,159	\$ 56,151	\$ 198,669	\$ 268,445	\$ 2,564,770
Liabilities and fund balance							
Liabilities							
Accounts Payable	\$ -	\$ 251	\$ -	\$ -	\$ -	\$ -	\$ 251
Total liabilities	-	251	-	-	-	-	251
Fund balances							
Reserved for debt service	1,224,536	400,559	416,159	56,151	198,669	268,445	2,564,519
Total fund balances	1,224,536	400,559	416,159	56,151	198,669	268,445	2,564,519
Total liabilities and fund balances	\$ 1,224,536	\$ 400,810	\$ 416,159	\$ 56,151	\$ 198,669	\$ 268,445	\$ 2,564,770

(Continued)

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
December 31, 2009

	Capital Projects				
	Bond Series				
	2002 General Obligation Bond Construction	2004 Water General Obligation Construction	1990 Parishwide Sewerage Construction Phase II	Total	Total Nonmajor Governmental Funds
Assets					
Cash and cash equivalents	\$ 1,610,651	\$ 155,463	\$ 150,874	\$ 1,916,988	\$ 18,693,416
Prepaid Items	-	-	-	-	3,415
Receivables	-	-	-	-	-
Accounts	-	-	-	-	1,358,919
Ad valorem	-	-	-	-	2,880,397
Due from other funds	-	-	-	-	216,698
Due from other governments	-	-	-	-	358,679
Other assets	-	-	-	-	109,183
Total assets	\$ 1,610,651	\$ 155,463	\$ 150,874	\$ 1,916,988	\$ 23,620,707
Liabilities and fund balance					
Liabilities					
Accounts payable	\$ 62,510	\$ 180,165	\$ 77,655	\$ 320,330	\$ 1,405,867
Contracts payable	19,965	203,096	42,316	265,377	265,377
Due to other funds	28,658	-	-	28,658	197,022
Due to other governments	-	-	-	-	179,400
Other liabilities	-	-	-	-	13,789
Total liabilities	111,133	383,261	119,971	614,365	2,061,455
Fund balances					
Reserved for capital projects	1,499,518	(227,798)	30,903	1,302,623	1,302,623
Reserved for debt service	-	-	-	-	2,564,519
Reserved for prepaid items	-	-	-	-	3,415
Unreserved	-	-	-	-	17,688,695
Total fund balances	1,499,518	(227,798)	30,903	1,302,623	21,559,252
Total liabilities and fund balances	\$ 1,610,651	\$ 155,463	\$ 150,874	\$ 1,916,988	\$ 23,620,707

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2009

		Special Revenues																		
		LaPlasse Volunteer Fire Department	Westbank Volunteer Fire Department	Curryville Volunteer Fire Department	Community District	Ambulance	ARC Maintenance	Senior Citizens Tax	Convention Center	Total										
Revenues	Taxes																			
	Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Sales and use	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Village poker	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Intergovernmental revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Federal grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	State funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	State revenue sharing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Fees, charges, and commissions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Interest income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
		1,377,392	821,128	1,138,435	287,283	347,272	334,802	351,663	609,872	272,232	1,889,622	793,116	531,868	316,310	3,562,460	582,210	276,375	332,600	338,236	13,746,823
Expenditures																				
Current:																				
General government																				
Judicial																				
Public safety		1,377,392	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public works		-	821,128	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health and welfare		-	-	1,138,435	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic development		-	-	-	287,283	-	-	-	-	1,079,537	-	-	-	-	-	-	-	-	-	-
Culture and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt service		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures		1,377,392	821,128	1,138,435	287,283	347,272	334,802	351,663	609,872	272,232	1,889,622	793,116	531,868	316,310	3,562,460	582,210	276,375	332,600	338,236	13,746,823
		1,377,392	821,128	1,138,435	287,283	347,272	334,802	351,663	609,872	272,232	1,889,622	793,116	531,868	316,310	3,562,460	582,210	276,375	332,600	338,236	13,746,823
Excess (Deficiency) of revenues over expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other financing sources (uses)																				
Issuance of debt		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in		-	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out		-	-	(120,000)	(10,000)	(10,000)	(12,000)	(125,000)	(15,000)	(125,000)	(136,641)	(65,594)	(107,600)	(107,600)	(10,000)	(10,000)	(10,000)	(101,950)	(378,715)	-
Total other financing sources (uses)		-	50,000	(120,000)	(10,000)	(10,000)	(12,000)	(125,000)	(15,000)	(125,000)	(136,641)	(65,594)	(107,600)	(107,600)	(10,000)	(10,000)	(10,000)	(101,950)	(378,715)	-
Net change in fund balances		177,421	131,074	379,713	49,989	136,324	47,930	(147,166)	20,965	831,129	151,210	93,145	(11,011)	1,191,069	(51,456)	(51,456)	76,822	3,216	(92,136)	2,963,369
Fund balances, beginning of year		(112,676)	369,510	1,377,723	465,514	752,279	35,448	211,389	68,469	2,562,027	492,116	448,471	257,570	4,673,871	1,893,589	132,833	348,142	154,392	358,204	14,726,741
Fund balances, end of year		\$ 1,745	\$ 500,584	\$ 1,757,436	\$ 515,503	\$ 888,603	\$ 83,278	\$ 64,223	\$ 88,234	\$ 2,393,156	\$ 643,326	\$ 541,616	\$ 546,509	\$ 5,064,940	\$ 1,842,133	\$ 111,044	\$ 494,964	\$ 177,328	\$ 263,888	\$ 17,692,110

(Continued)

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2009

	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 Sinking	WVFD Fire Protection Reserve	Total
Revenues							
Interest income	\$ 6,063	\$ 5,501	\$ 2,087	\$ 1,037	\$ 565	\$ 1,388	\$ 16,641
Total revenues	6,063	5,501	2,087	1,037	565	1,388	16,641
Expenditures							
Debt service							
Principal	-	1,695,000	-	300,000	150,000	-	2,145,000
Interest	-	616,455	-	95,895	80,746	-	793,096
Other bond expense	-	5,544	-	2,450	1,304	-	9,298
Total expenditures	-	2,316,999	-	398,345	232,050	-	2,947,394
Excess (Deficiency) of revenues over expenditures	6,063	(2,311,498)	2,087	(397,308)	(231,485)	1,388	(2,930,753)
Other financing sources (uses)							
Transfers in	-	2,311,934	-	395,880	232,725	-	2,940,539
Transfers out	(10,000)	-	(10,000)	-	-	-	(20,000)
Total other financing sources (uses)	(10,000)	2,311,934	(10,000)	395,880	232,725	-	2,920,539
Net change in fund balances	(3,937)	436	(7,913)	(1,428)	1,240	1,388	(10,214)
Fund balances, beginning of year	1,228,473	400,123	424,072	57,579	197,429	267,057	2,574,733
Fund balances, end of year	\$ 1,224,536	\$ 400,559	\$ 416,159	\$ 56,151	\$ 198,669	\$ 268,445	\$ 2,564,519

(Continued)

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2009

	Capital Projects			Bond Series		
	2002 General Obligation Bond Construction	2004 Water General Obligation Construction	1990 Parishwide Sewerage Construction Phase II	Total	Total Nonmajor Governmental Funds	
Revenues						
Taxes						
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ 2,953,193	
Sales and use	-	-	-	-	7,061,758	
Video poker	-	-	-	-	575,499	
Intergovernmental revenues						
Federal grants	-	-	-	-	1,544,299	
State funds	-	-	-	-	46,958	
State revenue sharing	-	-	-	-	290,646	
Other	-	-	-	-	929,578	
Fees, charges, and commissions	-	-	-	-	1,533,211	
Fines and forfeitures	-	-	-	-	736,643	
Other revenue	-	-	-	-	107,092	
Interest income	9,073	5,274	1,064	15,411	15,778,877	
Total revenues	9,073	5,274	1,064	15,411		
Expenditures						
Current:						
General government	-	-	-	-	1,377,392	
Judicial	-	-	-	-	6,820,900	
Public safety	-	-	-	-	3,717,731	
Public works	393,322	1,130,071	1,035,903	2,559,296	1,957,598	
Health and welfare	-	-	-	-	438,733	
Economic development	-	-	-	-	938,068	
Culture and recreation	-	-	-	-	3,219,859	
Debt service	-	-	-	-	18,470,281	
Total expenditures	393,322	1,130,071	1,035,903	2,559,296		
Excess (Deficiency) of revenues over expenditures	(384,249)	(1,124,797)	(1,034,839)	(2,543,885)	(2,691,404)	
Other financing sources (uses)						
Issuance of debt	-	-	-	-	430,000	
Transfers in	-	-	1,050,000	1,050,000	4,321,409	
Transfers out	-	(316,689)	-	(316,689)	(915,424)	
Total other financing sources (uses)	-	(316,689)	1,050,000	733,311	3,835,985	
Net change in fund balances	(384,249)	(1,441,486)	15,161	(1,810,574)	1,144,581	
Fund balances, beginning of year	1,883,767	1,213,688	15,742	3,113,197	20,414,671	
Fund balances, end of year	\$ 1,499,518	\$ (227,798)	\$ 30,903	\$ 1,302,623	\$ 21,559,252	

**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, 2009**

	Final Budget	Actual	Variance With Final Budget Positive/(Negative)
Revenues			
Taxes:			
Ad valorem	\$ -	\$ -	\$ -
Sales and use	-	-	-
Other taxes and penalties	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues:			
Federal grants	-	-	-
State funds:			
Parish transportation	-	-	-
State revenue sharing	-	-	-
Other	-	-	-
Fees, charges, and commissions	-	-	-
Fines and forfeitures	1,533,211	1,533,211	-
Interest income	261	260	(1)
Other revenue	21,342	21,342	-
Total Revenues	<u>1,554,814</u>	<u>1,554,813</u>	<u>(1)</u>
Expenditures			
General government:			
Legislative	-	-	-
Judicial	1,377,393	1,377,392	1
Executive	-	-	-
Elections	-	-	-
Finance and administration	-	-	-
Civil service	-	-	-
Building and plant	-	-	-
Planning and zoning	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health and welfare	-	-	-
Economic development	-	-	-
Transportation	-	-	-
Debt Service	-	-	-
Total Expenditures	<u>1,377,393</u>	<u>1,377,392</u>	<u>1</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>177,421</u>	<u>177,421</u>	<u>-</u>
Other Financing Sources (Uses)			
Proceeds of debt issued	-	-	-
Proceeds of leases	-	-	-
Sale of Fixed Assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	177,421	177,421	-
Fund Balances, Beginning of Year	<u>(175,676)</u>	<u>(175,676)</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 1,745</u>	<u>\$ 1,745</u>	<u>\$ -</u>

**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, 2009**

	Final Budget	Actual	Variance With Final Budget Positive/(Negative)
Revenues			
Taxes:			
Ad valorem	\$ -	\$ -	\$ -
Sales and use	-	-	-
Other taxes and penalties	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues:			
Federal grants	420,889	420,888	(1)
State funds:			
Parish transportation	-	-	-
State revenue sharing	-	-	-
Other	-	-	-
Fees, charges, and commissions	-	-	-
Fines and forfeitures	-	-	-
Interest income	2,146	2,146	-
Other revenue	481,168	481,168	-
Total Revenues	<u>904,203</u>	<u>904,202</u>	<u>(1)</u>
Expenditures			
General government:			
Legislative	-	-	-
Judicial	-	-	-
Executive	-	-	-
Elections	-	-	-
Finance and administration	-	-	-
Civil service	-	-	-
Building and plant	-	-	-
Planning and zoning	-	-	-
Public safety	823,128	823,128	-
Public works	-	-	-
Health and welfare	-	-	-
Economic development	-	-	-
Transportation	-	-	-
Debt Service	-	-	-
Total Expenditures	<u>823,128</u>	<u>823,128</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>81,075</u>	<u>81,074</u>	<u>(1)</u>
Other Financing Sources (Uses)			
Proceeds of debt issued	-	-	-
Proceeds of leases	-	-	-
Sale of Fixed Assets	-	-	-
Transfers in	50,000	50,000	-
Transfers out	-	-	-
Total Other Financing Sources (Uses)	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Net Change in Fund Balances	131,075	131,074	(1)
Fund Balances, Beginning of Year	<u>369,510</u>	<u>369,510</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 500,585</u>	<u>\$ 500,584</u>	<u>\$ (1)</u>

**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, 2009**

	Final Budget	Actual	Variance With Final Budget Positive/(Negative)
Revenues			
Taxes:			
Ad valorem	\$ 1,624,340	\$ 1,624,341	\$ 1
Sales and use	-	-	-
Other taxes and penalties	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues:			
Federal grants	-	-	-
State funds:			
Parish transportation	-	-	-
State revenue sharing	29,228	29,228	-
Other	-	-	-
Fees, charges, and commissions	-	-	-
Fines and forfeitures	-	-	-
Interest income	4,580	4,579	(1)
Other revenue	-	-	-
Total Revenues	<u>1,658,148</u>	<u>1,658,148</u>	<u>-</u>
Expenditures			
General government:			
Legislative	-	-	-
Judicial	-	-	-
Executive	-	-	-
Elections	-	-	-
Finance and administration	-	-	-
Civil service	-	-	-
Building and plant	-	-	-
Planning and zoning	-	-	-
Public safety	-	-	-
Public works	1,158,434	1,158,435	(1)
Health and welfare	-	-	-
Economic development	-	-	-
Transportation	-	-	-
Debt Service	-	-	-
Total Expenditures	<u>1,158,434</u>	<u>1,158,435</u>	<u>(1)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>499,714</u>	<u>499,713</u>	<u>(1)</u>
Other Financing Sources (Uses)			
Proceeds of debt issued	-	-	-
Proceeds of leases	-	-	-
Sale of Fixed Assets	-	-	-
Transfers in	-	-	-
Transfers out	(120,000)	(120,000)	-
Total Other Financing Sources (Uses)	<u>(120,000)</u>	<u>(120,000)</u>	<u>-</u>
Net Change in Fund Balances	379,714	379,713	(1)
Fund Balances, Beginning of Year	<u>1,377,723</u>	<u>1,377,723</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 1,757,437</u>	<u>\$ 1,757,436</u>	<u>\$ (1)</u>

**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, 2009**

	Final Budget	Actual	Variance With Final Budget Positive/(Negative)
Revenues			
Taxes:			
Ad valorem	\$ 327,972	\$ 327,972	\$ -
Sales and use	-	-	-
Other taxes and penalties	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues:			
Federal grants	-	-	-
State funds:			
Parish transportation	-	-	-
State revenue sharing	17,730	17,730	-
Other	-	-	-
Fees, charges, and commissions	-	-	-
Fines and forfeitures	-	-	-
Interest income	1,570	1,570	-
Other revenue	-	-	-
Total Revenues	347,272	347,272	-
Expenditures			
General government:			
Legislative	-	-	-
Judicial	-	-	-
Executive	-	-	-
Elections	-	-	-
Finance and administration	-	-	-
Civil service	-	-	-
Building and plant	-	-	-
Planning and zoning	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health and welfare	287,285	287,283	2
Economic development	-	-	-
Transportation	-	-	-
Debt Service	-	-	-
Total Expenditures	287,285	287,283	2
Excess (Deficiency) of Revenues Over Expenditures	59,987	59,989	2
Other Financing Sources (Uses)			
Proceeds of debt issued	-	-	-
Proceeds of leases	-	-	-
Sale of Fixed Assets	-	-	-
Transfers in	-	-	-
Transfers out	(10,000)	(10,000)	-
Total Other Financing Sources (Uses)	(10,000)	(10,000)	-
Net Change in Fund Balances	49,987	49,989	2
Fund Balances, Beginning of Year	465,514	465,514	-
Fund Balances, End of Year	\$ 515,501	\$ 515,503	\$ 2

**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, 2009**

	Final Budget	Actual	Variance With Final Budget Positive/(Negative)
Revenues			
Taxes:			
Ad valorem	\$ 331,396	\$ 331,396	\$ -
Sales and use	-	-	-
Other taxes and penalties	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues:			
Federal grants	-	-	-
State funds:			
Parish transportation	-	-	-
State revenue sharing	-	-	-
Other	-	-	-
Fees, charges, and commissions	-	-	-
Fines and forfeitures	-	-	-
Interest income	3,565	3,566	1
Other revenue	-	-	-
Total Revenues	334,961	334,962	1
Expenditures			
General government:			
Legislative	-	-	-
Judicial	-	-	-
Executive	-	-	-
Elections	-	-	-
Finance and administration	-	-	-
Civil service	-	-	-
Building and plant	-	-	-
Planning and zoning	-	-	-
Public safety	186,638	186,638	-
Public works	-	-	-
Health and welfare	-	-	-
Economic development	-	-	-
Transportation	-	-	-
Debt Service	-	-	-
Total Expenditures	186,638	186,638	-
Excess (Deficiency) of Revenues Over Expenditures	148,323	148,324	1
Other Financing Sources (Uses)			
Proceeds of debt issued	-	-	-
Proceeds of leases	-	-	-
Sale of Fixed Assets	-	-	-
Transfers in	-	-	-
Transfers out	(12,000)	(12,000)	-
Total Other Financing Sources (Uses)	(12,000)	(12,000)	-
Net Change in Fund Balances	136,323	136,324	1
Fund Balances, Beginning of Year	752,279	752,279	-
Fund Balances, End of Year	\$ 888,602	\$ 888,603	\$ 1

**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, 2009**

	Final Budget	Actual	Variance With Final Budget Positive/(Negative)
Revenues			
Taxes:			
Ad valorem	\$ -	\$ -	\$ -
Sales and use	-	-	-
Other taxes and penalties	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues:			
Federal grants	297,384	297,385	1
State funds:			
Parish transportation	-	-	-
State revenue sharing	-	-	-
Other	15,652	15,652	-
Fees, charges, and commissions	45,518	45,518	-
Fines and forfeitures	-	-	-
Interest income	408	408	-
Other revenue	2,700	2,700	-
Total Revenues	<u>361,662</u>	<u>361,663</u>	<u>1</u>
Expenditures			
General government:			
Legislative	-	-	-
Judicial	-	-	-
Executive	-	-	-
Elections	-	-	-
Finance and administration	-	-	-
Civil service	-	-	-
Building and plant	-	-	-
Planning and zoning	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health and welfare	-	-	-
Economic development	438,731	438,733	(2)
Transportation	-	-	-
Debt Service	-	-	-
Total Expenditures	<u>438,731</u>	<u>438,733</u>	<u>(2)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(77,069)</u>	<u>(77,070)</u>	<u>(1)</u>
Other Financing Sources (Uses)			
Proceeds of debt issued	-	-	-
Proceeds of leases	-	-	-
Sale of Fixed Assets	-	-	-
Transfers in	125,000	125,000	-
Transfers out	-	-	-
Total Other Financing Sources (Uses)	<u>125,000</u>	<u>125,000</u>	<u>-</u>
Net Change in Fund Balances	47,931	47,930	(1)
Fund Balances, Beginning of Year	<u>35,448</u>	<u>35,448</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 83,379</u>	<u>\$ 83,378</u>	<u>\$ (1)</u>

**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, 2009**

	Final Budget	Actual	Variance With Final Budget Positive/(Negative)
Revenues			
Taxes:			
Ad valorem	\$ -	\$ -	\$ -
Sales and use	-	-	-
Other taxes and penalties	575,500	575,499	(1)
Licenses and permits	-	-	-
Intergovernmental revenues:			
Federal grants	-	-	-
State funds:			
Parish transportation	-	-	-
State revenue sharing	-	-	-
Other	-	-	-
Fees, charges, and commissions	33,630	33,632	2
Fines and forfeitures	-	-	-
Interest income	740	741	1
Other revenue	-	-	-
Total Revenues	<u>609,870</u>	<u>609,872</u>	<u>2</u>
Expenditures			
General government:			
Legislative	-	-	-
Judicial	-	-	-
Executive	-	-	-
Elections	-	-	-
Finance and administration	-	-	-
Civil service	-	-	-
Building and plant	-	-	-
Planning and zoning	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health and welfare	-	-	-
Economic development	-	-	-
Culture & Recreation	742,029	742,038	(9)
Debt Service	-	-	-
Total Expenditures	<u>742,029</u>	<u>742,038</u>	<u>(9)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(132,159)</u>	<u>(132,166)</u>	<u>(7)</u>
Other Financing Sources (Uses)			
Proceeds of debt issued	-	-	-
Proceeds of leases	-	-	-
Sale of Fixed Assets	-	-	-
Transfers in	-	-	-
Transfers out	(15,000)	(15,000)	-
Total Other Financing Sources (Uses)	<u>(15,000)</u>	<u>(15,000)</u>	<u>-</u>
Net Change in Fund Balances	<u>(147,159)</u>	<u>(147,166)</u>	<u>(7)</u>
Fund Balances, Beginning of Year	<u>211,389</u>	<u>211,389</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 64,230</u>	<u>\$ 64,223</u>	<u>\$ (7)</u>

**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, 2009**

	Final Budget	Actual	Variance With Final Budget Positive/(Negative)
Revenues			
Taxes:			
Ad valorem	\$ -	\$ -	\$ -
Sales and use	1,765,437	1,765,437	-
Other taxes and penalties	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues:			
Federal grants	-	-	-
State funds:			
Parish transportation	-	-	-
State revenue sharing	-	-	-
Other	97,040	97,039	(1)
Fees, charges, and commissions	-	-	-
Fines and forfeitures	-	-	-
Interest income	14,279	14,279	-
Other revenue	5,866	5,867	1
Total Revenues	<u>1,882,622</u>	<u>1,882,622</u>	<u>-</u>
Expenditures			
General government:			
Legislative	-	-	-
Judicial	-	-	-
Executive	-	-	-
Elections	-	-	-
Finance and administration	-	-	-
Civil service	-	-	-
Building and plant	-	-	-
Planning and zoning	-	-	-
Public safety	942,265	942,282	(17)
Public works	-	-	-
Health and welfare	-	-	-
Economic development	-	-	-
Transportation	-	-	-
Debt Service	109,211	109,211	-
Total Expenditures	<u>1,051,476</u>	<u>1,051,493</u>	<u>(17)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>831,146</u>	<u>831,129</u>	<u>(17)</u>
Other Financing Sources (Uses)			
Proceeds of debt issued	-	-	-
Proceeds of leases	-	-	-
Sale of Fixed Assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	831,146	831,129	(17)
Fund Balances, Beginning of Year	<u>2,562,027</u>	<u>2,562,027</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 3,393,173</u>	<u>\$ 3,393,156</u>	<u>\$ (17)</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, 2009**

	Final Budget	Actual	Variance With Final Budget Positive/(Negative)
Revenues			
Taxes:			
Ad valorem	\$ -	\$ -	\$ -
Sales and use	755,607	755,607	-
Other taxes and penalties	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues:			
Federal grants	-	-	-
State funds:			
Parish transportation	-	-	-
State revenue sharing	-	-	-
Other	34,959	34,959	-
Fees, charges, and commissions	-	-	-
Fines and forfeitures	-	-	-
Interest income	2,500	2,550	50
Other revenue	-	-	-
Total Revenues	<u>793,066</u>	<u>793,116</u>	<u>50</u>
Expenditures			
General government:			
Legislative	-	-	-
Judicial	-	-	-
Executive	-	-	-
Elections	-	-	-
Finance and administration	-	-	-
Civil service	-	-	-
Building and plant	-	-	-
Planning and zoning	-	-	-
Public safety	436,881	436,881	-
Public works	-	-	-
Health and welfare	-	-	-
Economic development	-	-	-
Transportation	-	-	-
Debt Service	68,384	68,384	-
Total Expenditures	<u>505,265</u>	<u>505,265</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>287,801</u>	<u>287,851</u>	<u>50</u>
Other Financing Sources (Uses)			
Proceeds of debt issued	-	-	-
Proceeds of leases	-	-	-
Sale of Fixed Assets	-	-	-
Transfers in	-	-	-
Transfers out	(136,641)	(136,641)	-
Total Other Financing Sources (Uses)	<u>(136,641)</u>	<u>(136,641)</u>	<u>-</u>
Net Change in Fund Balances	151,160	151,210	50
Fund Balances, Beginning of Year	492,118	492,116	(2)
Fund Balances, End of Year	<u>\$ 643,278</u>	<u>\$ 643,326</u>	<u>\$ 48</u>

**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, 2009**

	Final Budget	Actual	Variance With Final Budget Positive/(Negative)
Revenues			
Taxes:			
Ad valorem	\$ -	\$ -	\$ -
Sales and use	504,915	504,915	-
Other taxes and penalties	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues:			
Federal grants	10,448	10,448	-
State funds:			
Parish transportation	-	-	-
State revenue sharing	-	-	-
Other	11,570	11,571	1
Fees, charges, and commissions	-	-	-
Fines and forfeitures	-	-	-
Interest income	3,435	3,435	-
Other revenue	1,499	1,499	-
Total Revenues	<u>531,867</u>	<u>531,868</u>	<u>1</u>
Expenditures			
General government:			
Legislative	-	-	-
Judicial	-	-	-
Executive	-	-	-
Elections	-	-	-
Finance and administration	-	-	-
Civil service	-	-	-
Building and plant	-	-	-
Planning and zoning	-	-	-
Public safety	803,195	803,199	(4)
Public works	-	-	-
Health and welfare	-	-	-
Economic development	-	-	-
Transportation	-	-	-
Debt Service	-	-	-
Total Expenditures	<u>803,195</u>	<u>803,199</u>	<u>(4)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(271,328)</u>	<u>(271,331)</u>	<u>(3)</u>
Other Financing Sources (Uses)			
Proceeds of debt issued	430,000	430,000	-
Proceeds of leases	-	-	-
Sale of Fixed Assets	-	-	-
Transfers in	-	-	-
Transfers out	(65,524)	(65,524)	-
Total Other Financing Sources (Uses)	<u>364,476</u>	<u>364,476</u>	<u>-</u>
Net Change in Fund Balances	93,148	93,145	(3)
Fund Balances, Beginning of Year	<u>449,472</u>	<u>449,471</u>	<u>(1)</u>
Fund Balances, End of Year	<u>\$ 542,620</u>	<u>\$ 542,616</u>	<u>\$ (4)</u>

**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, 2009**

	Final Budget	Actual	Variance With Final Budget Positive/(Negative)
Revenues			
Taxes:			
Ad valorem	\$ -	\$ -	\$ -
Sales and use	504,915	504,915	-
Other taxes and penalties	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues:			
Federal grants	-	-	-
State funds:			
Parish transportation	-	-	-
State revenue sharing	-	-	-
Other	-	-	-
Fees, charges, and commissions	-	-	-
Fines and forfeitures	-	-	-
Interest income	2,410	2,411	1
Other revenue	18,931	18,984	53
Total Revenues	526,256	526,310	54
Expenditures			
General government:			
Legislative	-	-	-
Judicial	-	-	-
Executive	-	-	-
Elections	-	-	-
Finance and administration	-	-	-
Civil service	-	-	-
Building and plant	-	-	-
Planning and zoning	-	-	-
Public safety	385,033	385,035	(2)
Public works	-	-	-
Health and welfare	-	-	-
Economic development	-	-	-
Transportation	-	-	-
Debt Service	44,666	44,666	-
Total Expenditures	429,699	429,701	(2)
Excess (Deficiency) of Revenues Over Expenditures	96,557	96,609	52
Other Financing Sources (Uses)			
Proceeds of debt issued	-	-	-
Proceeds of leases	-	-	-
Sale of Fixed Assets	-	-	-
Transfers in	-	-	-
Transfers out	(107,620)	(107,620)	-
Total Other Financing Sources (Uses)	(107,620)	(107,620)	-
Net Change in Fund Balances	(11,063)	(11,011)	52
Fund Balances, Beginning of Year	557,521	557,520	(1)
Fund Balances, End of Year	\$ 546,458	\$ 546,509	\$ 51

**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, 2009**

	Final Budget	Actual	Variance With Final Budget Positive/(Negative)
Revenues			
Taxes:			
Ad valorem	\$ -	\$ -	\$ -
Sales and use	3,530,884	3,530,884	-
Other taxes and penalties	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues:			
Federal grants	-	-	-
State funds:			
Parish transportation	-	-	-
State revenue sharing	-	-	-
Other	-	-	-
Fees, charges, and commissions	-	-	-
Fines and forfeitures	-	-	(1)
Interest income	25,990	25,989	3
Other revenues	5,584	5,587	-
Total Revenues	<u>3,562,458</u>	<u>3,562,460</u>	<u>2</u>
Expenditures			
General government:			
Legislative	-	-	-
Judicial	-	-	-
Executive	-	-	-
Elections	-	-	-
Finance and administration	-	-	-
Civil service	-	-	-
Building and plant	-	-	-
Planning and zoning	-	-	-
Public safety	2,371,392	2,371,391	1
Public works	-	-	-
Health and welfare	-	-	-
Economic development	-	-	-
Transportation	-	-	-
Debt Service	-	-	-
Total Expenditures	<u>2,371,392</u>	<u>2,371,391</u>	<u>1</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,191,066</u>	<u>1,191,069</u>	<u>3</u>
Other Financing Sources (Uses)			
Proceeds of debt issued	-	-	-
Proceeds of leases	-	-	-
Sale of Fixed Assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	1,191,066	1,191,069	3
Fund Balances, Beginning of Year	<u>4,673,871</u>	<u>4,673,871</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 5,864,937</u>	<u>\$ 5,864,940</u>	<u>\$ 3</u>

**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, 2009**

	Final Budget	Actual	Variance With Final Budget Positive/(Negative)
Revenues			
Taxes:			
Ad valorem	\$ -	\$ -	\$ -
Sales and use	-	-	-
Other taxes and penalties	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues:			
Federal grants	-	6,181	6,181
State funds:			
Parish transportation	-	-	-
State revenue sharing	-	-	-
Other	-	-	-
Fees, charges, and commissions	532,315	532,313	(2)
Fines and forfeitures	-	-	-
Interest income	9,616	9,616	-
Other revenue	34,800	34,800	-
Total Revenues	<u>576,731</u>	<u>582,910</u>	<u>6,179</u>
Expenditures			
General government:			
Legislative	-	-	-
Judicial	-	-	-
Executive	-	-	-
Elections	-	-	-
Finance and administration	-	-	-
Civil service	-	-	-
Building and plant	-	-	-
Planning and zoning	-	-	-
Public safety	584,161	584,162	(1)
Public works	-	-	-
Health and welfare	-	-	-
Economic development	-	-	-
Transportation	-	-	-
Debt Service	50,204	50,204	-
Total Expenditures	<u>634,365</u>	<u>634,366</u>	<u>(1)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(57,634)</u>	<u>(51,456)</u>	<u>6,178</u>
Other Financing Sources (Uses)			
Proceeds of debt issued	-	-	-
Proceeds of leases	-	-	-
Sale of Fixed Assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>(57,634)</u>	<u>(51,456)</u>	<u>6,178</u>
Fund Balances, Beginning of Year	<u>1,893,589</u>	<u>1,893,589</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 1,835,955</u>	<u>\$ 1,842,133</u>	<u>\$ 6,178</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
AMBULANCE FUND
For the Year Ended December 31, 2009**

	Final Budget	Actual	Variance With Final Budget Positive/(Negative)
Revenues			
Taxes:			
Ad valorem	\$ -	\$ -	\$ -
Sales and use	-	-	-
Other taxes and penalties	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues:			
Federal grants	-	-	-
State funds:			
Parish transportation	-	-	-
State revenue sharing	-	-	-
Other	-	-	-
Fees, charges, and commissions	275,130	275,128	(2)
Fines and forfeitures	-	-	-
Interest income	270	267	(3)
Other revenue	980	980	-
Total Revenues	<u>276,380</u>	<u>276,375</u>	<u>(5)</u>
Expenditures			
General government:			
Legislative	-	-	-
Judicial	-	-	-
Executive	-	-	-
Elections	-	-	-
Finance and administration	-	-	-
Civil service	-	-	-
Building and plant	-	-	-
Planning and zoning	-	-	-
Public safety	284,124	288,184	(4,060)
Public works	-	-	-
Health and welfare	-	-	-
Economic development	-	-	-
Transportation	-	-	-
Debt Service	-	-	-
Total Expenditures	<u>284,124</u>	<u>288,184</u>	<u>(4,060)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(7,744)</u>	<u>(11,809)</u>	<u>(4,065)</u>
Other Financing Sources (Uses)			
Proceeds of debt issued	-	-	-
Proceeds of leases	-	-	-
Sale of Fixed Assets	-	-	-
Transfers in	-	-	-
Transfers out	(10,000)	(10,000)	-
Total Other Financing Sources (Uses)	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>
Net Change in Fund Balances	<u>(17,744)</u>	<u>(21,809)</u>	<u>(4,065)</u>
Fund Balances, Beginning of Year	<u>132,853</u>	<u>132,853</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 115,109</u>	<u>\$ 111,044</u>	<u>\$ (4,065)</u>

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, 2009

	Final Budget	Actual	Variance With Final Budget Positive/(Negative)
Revenues			
Taxes:			
Ad valorem	\$ 331,335	\$ 331,335	\$ -
Sales and use	-	-	-
Other taxes and penalties	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues:			
Federal grants	-	-	-
State funds:			
Parish transportation	-	-	-
State revenue sharing	-	-	-
Other	-	-	-
Fees, charges, and commissions	-	-	-
Fines and forfeitures	-	-	-
Interest income	1,265	1,265	-
Other revenue	-	-	-
Total Revenues	332,600	332,600	-
Expenditures			
General government:			
Legislative	-	-	-
Judicial	-	-	-
Executive	-	-	-
Elections	-	-	-
Finance and administration	-	-	-
Civil service	-	-	-
Building and plant	-	-	-
Planning and zoning	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health and welfare	255,781	255,778	3
Economic development	-	-	-
Transportation	-	-	-
Debt Service	-	-	-
Total Expenditures	255,781	255,778	3
Excess (Deficiency) of Revenues Over Expenditures	76,819	76,822	3
Other Financing Sources (Uses)			
Proceeds of debt issued	-	-	-
Proceeds of leases	-	-	-
Sale of Fixed Assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	76,819	76,822	3
Fund Balances, Beginning of Year	348,142	348,142	-
Fund Balances, End of Year	\$ 424,961	\$ 424,964	\$ 3

**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, 2009**

	Final Budget	Actual	Variance With Final Budget Positive/(Negative)
Revenues			
Taxes:			
Ad valorem	\$ 338,150	\$ 338,149	\$ (1)
Sales and use	-	-	-
Other taxes and penalties	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues:			
Federal grants	-	-	-
State funds:			
Parish transportation	-	-	-
State revenue sharing	-	-	-
Other	-	-	-
Fees, charges, and commissions	-	-	-
Fines and forfeitures	-	-	-
Interest income	87	87	-
Other revenue	-	-	-
Total Revenues	<u>338,237</u>	<u>338,236</u>	<u>(1)</u>
Expenditures			
General government:			
Legislative	-	-	-
Judicial	-	-	-
Executive	-	-	-
Elections	-	-	-
Finance and administration	-	-	-
Civil service	-	-	-
Building and plant	-	-	-
Planning and zoning	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health and welfare	335,000	335,000	-
Economic development	-	-	-
Transportation	-	-	-
Debt Service	-	-	-
Total Expenditures	<u>335,000</u>	<u>335,000</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>3,237</u>	<u>3,236</u>	<u>(1)</u>
Other Financing Sources (Uses)			
Proceeds of debt issued	-	-	-
Proceeds of leases	-	-	-
Sale of Fixed Assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>3,237</u>	<u>3,236</u>	<u>(1)</u>
Fund Balances, Beginning of Year	<u>154,292</u>	<u>154,292</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 157,529</u>	<u>\$ 157,528</u>	<u>\$ (1)</u>

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, 2009

	Final Budget	Actual	Variance With Final Budget Positive/(Negative)
Revenues			
Taxes:			
Ad valorem	\$ -	\$ -	\$ -
Sales and use	-	-	-
Other taxes and penalties	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues:			
Federal grants	-	-	-
State funds:			
Parish transportation	-	-	-
State revenue sharing	-	-	-
Other	131,425	131,425	-
Fees, charges, and commissions	42,982	42,987	5
Fines and forfeitures	-	-	-
Interest income	1,252	1,252	-
Other revenue	-	-	-
Total Revenues	175,659	175,664	5
Expenditures			
General government:			
Legislative	-	-	-
Judicial	-	-	-
Executive	-	-	-
Elections	-	-	-
Finance and administration	-	-	-
Civil service	-	-	-
Building and plant	-	-	-
Planning and zoning	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health and welfare	-	-	-
Economic development	196,033	196,030	3
Transportation	-	-	-
Debt Service	-	-	-
Total Expenditures	196,033	196,030	3
Excess (Deficiency) of Revenues Over Expenditures	(20,374)	(20,366)	8
Other Financing Sources (Uses)			
Proceeds of debt issued	-	-	-
Proceeds of leases	-	-	-
Sale of Fixed Assets	-	-	-
Transfers in	30,000	30,000	-
Transfers out	(101,950)	(101,950)	-
Total Other Financing Sources (Uses)	(71,950)	(71,950)	-
Net Change in Fund Balances	(92,324)	(92,316)	8
Fund Balances, Beginning of Year	358,204	358,204	-
Fund Balances, End of Year	\$ 265,880	\$ 265,888	\$ 8

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.

Contents

Schedules

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 SIX FISCAL YEARS

(accrual basis of accounting)
(Unaudited)

	Fiscal Year					
	2004	2005	2006	2007	2008	2009
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
Restricted	25,486,957	21,461,685	22,647,869	16,587,285	14,712,389	43,470,585
Unrestricted	11,837,905	36,904,602	24,529,758	24,692,634	33,622,730	14,165,068
Total governmental activities net assets	\$ 10,934,961	\$ 23,625,219	\$ 63,674,630	\$ 62,329,135	\$ 71,857,936	\$ 78,913,049
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
Restricted	1,353,728	1,353,728	1,353,728	1,353,728	1,353,728	1,353,728
Unrestricted	310,701	2,169,448	2,654,338	2,062,841	514,403	475,810
Total business-type activities net assets	\$ 69,661,548	\$ 79,659,146	\$ 117,667,808	\$ 122,711,590	\$ 122,369,712	\$ 124,636,924
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
Restricted	26,840,685	22,815,413	24,001,597	17,941,013	16,066,117	44,824,313
Unrestricted	12,148,606	39,074,050	27,184,096	26,755,475	34,137,133	14,640,878
Total primary government net assets	\$ 80,596,509	\$ 103,284,365	\$ 181,342,438	\$ 185,040,725	\$ 194,547,487	\$ 203,549,973

(accrual basis of accounting)
(Unaudited)

(continued)

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

(accrual basis of accounting)
(Unaudited)

	Fiscal Year				
	2004	2005	2006	2007	2008
Net (Expense) Revenue					
Governmental activities	\$ (13,499,762)	\$ (12,332,591)	\$ (25,549,121)	\$ (24,090,399)	\$ (28,128,309)
Business-type activities	(7,197,272)	7,290,832	(4,183,714)	(4,743,885)	(6,191,920)
Total primary government net expense	\$ (20,697,034)	\$ (5,041,759)	\$ (29,732,835)	\$ (28,836,284)	\$ (34,320,229)
					\$ (35,741,467)

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
Sales and use	13,110,732	16,445,407	17,801,087	18,051,847	30,345,420
Franchise	646,171	771,216	797,114	820,720	860,021
Beer taxes	47,266	53,223	57,871	52,379	51,970
Severance taxes	67,993	46,628	54,741	96,793	115,469
Video poker taxes	397,944	579,971	709,181	649,431	636,943
Occupational licenses	-	-	969,842	1,050,681	1,086,920
State revenue sharing (unrestricted)	40,774	43,278	102,950	120,632	113,042
Unrestricted grants and contributions	72,256	214,066	112,694	13,218	97,243
Investment earnings	542,382	1,054,621	1,885,348	2,023,242	1,035,730
Other general revenues	335,850	723,660	430,793	386,133	625,187
Gain (loss) on disposal of capital assets	-	360,810	343,050	159,500	-
Capital contributions	-	-	-	(7,487,400)	-
Transfers	(1,625,915)	(1,373,815)	(1,139,425)	(1,018,760)	(5,526,213)
Total governmental activities	\$ 19,151,896	\$ 25,022,850	\$ 29,080,203	\$ 22,744,904	\$ 37,657,110
Business-type activities:					
Taxes					
Ad valorem	88,487	97,917	111,928	125,735	139,039
Unrestricted grants and contributions	48,031	1,060,355	371,637	328,909	-
Investment earnings	44,856	101,117	195,648	186,157	74,775
Other general revenues	81,761	73,562	66,766	46,305	110,015
Gain (loss) on disposal of capital assets	-	-	-	10,000	-
Capital contributions	-	-	546,561	8,620,362	-
Transfers	1,625,915	1,373,815	1,139,425	1,018,760	5,526,213
Total business-type activities	\$ 1,889,050	\$ 2,706,766	\$ 2,431,965	\$ 10,336,228	\$ 5,850,042
Total primary government	\$ 21,040,946	\$ 27,729,616	\$ 31,512,168	\$ 33,081,132	\$ 43,507,152
					\$ 45,063,755

Change in Net Assets					
Governmental activities	\$ 5,652,134	\$ 12,690,259	\$ 3,531,082	\$ (1,345,495)	\$ 9,528,801
Business-type activities	(5,308,222)	9,997,598	(1,751,749)	5,590,343	(341,878)
Total primary government	\$ 343,912	\$ 22,687,857	\$ 1,779,333	\$ 4,244,848	\$ 9,186,923
					\$ 9,322,288

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

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

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

(modified accrual basis of accounting)
(Unaudited)

	Fiscal Year					
	2004	2005	2006	2007	2008	2009
Revenues						
Taxes	\$ 18,627,175	\$ 22,549,192	\$ 25,465,225	\$ 26,527,766	\$ 39,197,741	\$ 41,127,977
Licenses and permits	1,010,209	1,089,417	1,388,013	1,455,933	1,587,966	1,498,532
Intergovernmental	1,925,693	3,131,264	2,261,182	1,520,851	2,219,767	3,150,893
Charges for services	1,124,838	1,194,329	1,413,903	1,449,503	1,386,550	1,260,890
Fines and forfeitures	878,707	967,154	876,480	907,987	1,195,296	1,555,070
Investment earnings	541,412	1,054,621	1,885,348	2,023,241	1,035,730	380,441
Other revenues	390,777	1,161,829	907,364	700,593	799,472	1,035,103
Total revenues	24,498,811	31,147,806	34,197,515	34,585,874	47,422,522	50,008,906
Expenditures						
General government	4,469,305	4,811,335	4,782,777	5,546,965	6,264,982	6,824,186
Public safety	3,405,195	4,365,647	4,079,665	5,580,415	6,347,730	7,475,904
Public works	5,746,513	8,307,752	13,569,322	19,343,414	14,875,163	14,718,994
Health and welfare	1,337,498	778,909	1,441,259	1,345,637	1,833,142	2,143,589
Economic development	575,173	877,370	1,822,107	1,248,035	1,620,439	1,921,359
Transportation	4,791,001	5,658,294	-	-	-	-
Culture and recreation	-	-	553,529	930,505	939,830	938,068
Debt Service:						
Principal	3,318,407	3,693,889	4,036,126	5,176,487	9,768,075	4,786,255
Interest	2,427,445	2,652,289	2,596,764	2,324,416	2,324,416	2,324,416
Total expenditures	26,070,537	31,145,485	32,881,549	41,495,874	43,973,777	41,132,771
Excess (deficiency) of revenues over (under) expenditures	(1,571,726)	2,321	1,315,966	(6,910,000)	3,448,745	8,876,135
Other financing sources (uses)						
Transfers in	6,305,581	6,185,772	6,533,531	11,595,676	11,994,408	11,230,223
Transfers out	(7,931,496)	(7,559,587)	(7,672,956)	(12,614,436)	(13,346,592)	(12,889,036)
Proceeds of refunding bonds and other debt	9,101,194	3,620,776	7,366,659	1,959,329	4,966,000	29,930,000
Total other financing sources (uses)	7,475,279	2,246,961	6,227,234	940,569	3,613,816	28,271,187
Net change in fund balances	\$ 5,903,553	\$ 2,249,282	\$ 7,543,200	\$ (5,969,431)	\$ 7,062,561	\$ 37,147,322
Debt service, (interest and principal only) as a percentage of noncapital expenditures	12.7%	11.9%	20.2%	12.5%	30.5%	20.1%

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
2000	2.0000%	2.2500%	0.2500%
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%

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
2000	23,843,894	198,599,230	222,443,124	62,950,401	159,492,723	40.03	1,534,090,510	14.50%
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%

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	
2000	40.27	-	40.27	22.47	24.12	46.59	86.86
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

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)

Taxpayer	December 31, 2009			December 31, 2000		
	Taxable Assessed Value	Rank	Percentage of Total Parish Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Parish Taxable Assessed Value
Marathon Ashland LLC	\$ 129,233,150	1	29.69%	*	*	*
Arcelormittal Laplace	11,651,212	2	2.68%	*	*	*
Du Pont Performance Elas	7,819,019	3	1.80%	*	*	*
E.I. Dupont Denemours & Co.	7,016,156	4	1.61%	*	*	*
Entergy Louisiana, Inc.	6,254,650	5	1.44%	*	*	*
Nalco Chemical Company	5,919,378	6	1.36%	*	*	*
Louisiana Machinery	5,834,105	7	1.34%	*	*	*
Modular Space Corporation	4,362,286	8	1.00%	*	*	*
Enjet, Inc.	4,201,130	9	0.97%	*	*	*
Clark Oil Trading Co.	2,958,143	10	0.68%	*	*	*
	<u>\$ 185,249,229</u>		<u>42.57%</u>	<u>*</u>		<u>*</u>

* Did not report in 2000.

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
1999	5,491,377	Not Available	Not Available	Not Available	5,485,307	99.89%
2000	5,919,780	Not Available	Not Available	Not Available	5,847,861	98.79%
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%

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	Promissory Notes	Revenue Bonds	Capital Lease Obligations			
2000	26,030,000	11,165,000	865,000	-	844,280	-	9,193,913	28,612	48,126,805	7.24%	1,118
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

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		
2000	11,165,000	2,588,430	8,576,570	0.56%	199.25
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

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 GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2009
(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>\$ 75,625,000</u>	100%	<u>\$ 75,625,000</u>
Overlapping:			
St. John the Baptist Parish School Board (2)	<u>34,902,150</u>	100%	<u>34,902,150</u>
Total direct and overlapping debt	<u><u>\$ 110,527,150</u></u>		<u><u>\$ 110,527,150</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									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Debt Limit										
Total net debt applicable to limit	\$ 74,910,601	\$ 78,378,336	\$ 82,872,755	\$ 83,653,689	\$ 84,847,445	\$ 93,120,456	\$ 99,989,373	\$ 124,564,406	\$ 133,975,389	\$ 152,336,008
	11,165,000	9,775,000	14,955,000	25,455,000	32,590,000	32,265,000	30,690,000	21,748,548	15,900,808	41,493,415
Legal debt margin	\$ 63,745,601	\$ 68,603,336	\$ 67,917,755	\$ 58,198,689	\$ 52,257,445	\$ 60,855,456	\$ 69,299,373	\$ 102,815,858	\$ 118,074,581	\$ 110,842,593
Total net debt applicable to the limit as a percentage of debt limit	14.90%	12.47%	18.05%	30.43%	38.41%	34.65%	30.69%	17.46%	11.87%	27.24%

Legal Debt Margin Calculation for Fiscal Year 2009	
Assessed value	435,245,738
Debt limit -- 35% of assessed value	152,336,008
Deduct - Amount of debt applicable to debt limit	41,493,415
Legal debt margin	\$ 110,842,593

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.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE 14 -- PLEDGED-REVENUE COVERAGE
LAST FOUR 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	

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
2000	43,044	664,814,580	15,445	8.1%
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%

(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)

Employer	Location	2009			2000		
		Employees	Rank	% of Total St. John Parish Employment	Employees	Rank	% of Total St. John Parish Employment
St. John Parish School Board	Reserve	1,052	1	5.89%	*	*	*
Marathon Oil	Garyville	830	2	4.65%	*	*	*
Walmart	Laplace	600	3	3.36%	*	*	*
Dupont	Laplace	590	4	3.30%	*	*	*
Bayou Steel	Laplace	440	5	2.46%	*	*	*
River Parish Hospital	Laplace	385	6	2.16%	*	*	*
Nalco Chemical	Garyville	213	7	1.19%	*	*	*
Louisiana Machinery	Reserve	140	8	0.78%	*	*	*
Cargill	Reserve	123	9	0.69%	*	*	*
Pepsi America	Reserve	106	10	0.59%	*	*	*
Baumer Food, Inc.	Reserve	105	11	0.59%			
TOTAL		<u>4,584</u>		<u>25.66%</u>	<u>*</u>		<u>*</u>

* Did not report in 2000

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 FOUR FISCAL YEARS**

(Unaudited)

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

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 FOUR FISCAL YEARS
(Unaudited)

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

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 FOUR FISCAL YEARS
(Unaudited)

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

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

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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

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, 2009, which collectively comprise the Parish's basic financial statements and have issued our report thereon dated June 11, 2010. 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the Parish, in a separate letter dated June 11, 2010.

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 11, 2010

REBOWE & COMPANY

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON 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, 2009. 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, 2009. However, the results of auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 09-01 and 09-02.

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.

The Parish's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the Parish's responses and, accordingly, we express no opinion on the responses.

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 11, 2010

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2009**

<u>Federal Grantor/Pass-Through or Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
United States Department of Homeland Security		
Passed-through Louisiana Department of Military Affairs:		
Hazard Mitigation Grant Program *	97.039	\$ 336,604
Emergency Food and Shelter National Board Program	97.024	<u>16,979</u>
Total United States Department of Homeland Security		<u>353,583</u>
United States Department of Health and Human Services		
Passed-through the Louisiana Housing Finance Agency:		
Low-Income Home Energy Assistance (LIHEAP) *	93.568	371,630
Community Services Block Grant (CSBG)	93.569	166,164
ARRA – Community Services Block Grant (CSBG), Recovery Act	93.710	<u>5,527</u>
Total United States Department of Health and Human Services		<u>543,321</u>

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
For the Year Ended December 31, 2009**

<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:			
Forestry Grant		10.664	\$ 20,932
Rural Housing Preservation Grants		10.443	118,675
Summer Food Service Program for Children		10.559	<u>197,136</u>
Total United States Department of Agriculture			<u>336,743</u>
United States Department of Energy			
Weatherization Assistance for Low-Income Persons		81.042	<u>112,623</u>
Total United States Department of Energy			<u>112,623</u>
United States Department of Treasury			
Volunteer Income Tax Assistance (VITA) Matching Grant Program		21.009	<u>8,687</u>
Total United States Department of Treasury			<u>8,687</u>

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
For the Year Ended December 31, 2009**

<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 Commerce			
Public Safety Interoperable Communications Grant Program		11.555	\$ <u>24,645</u>
Total United States Department of Commerce			<u>24,645</u>
United States Department of Transportation Federal Aviation Administration (FAA)			
ARRA – Airport Improvement Program, Recovery Act *		20.106	<u>297,385</u>
United States Department of Transportation			<u>297,385</u>
Total Federal Awards			<u>\$1,676,987</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
LAPLACE, LOUISIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2009**

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, 2009. 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, 2009.

**ST. JOHN THE BAPTIST PARISH COUNCIL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2009**

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. No instances of noncompliance material to the financial statements of the Parish, which would be 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 two (2) 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>
Hazard Mitigation Grant Program	97.039
Low-Income Home Energy Assistance (LIHEAP)	93.568
ARRA – Airport Improvement Program, Recovery Act	20.106

8. The threshold for distinguishing Types A and Type B programs was \$300,000.
9. A determination was made that the Parish was not a low-risk auditee.
10. A management letter was issued for the year ended December 31, 2009.

ST. JOHN THE BAPTIST PARISH COUNCIL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended December 31, 2009

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

There were no findings pertaining to the financial statement audit noted for the year ended December 31, 2009.

ST. JOHN THE BAPTIST PARISH COUNCIL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended December 31, 2009

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

COMPLIANCE

09-01 LOW-INCOME HOME ENERGY ASSISTANCE (LIHEAP), CFDA #93.568

Condition:

The Department of Health and Human Services was unable to locate a requested client file during the course of our audit. Also, one of the client files reviewed appeared to be missing required proof of income/unemployment documentation.

Criteria:

Proper documentation is required to be maintained for all federal programs and specifically in this case in order to verify participant eligibility for services received.

Effect:

Federal funds could have (although no instances were noted where they were) been used for services provided to individuals who were not eligible to receive them.

Cause:

Inadequate monitoring of client files.

Recommendation:

We recommend that the Department of Health and Human Services institute procedures to train employees on proper documentation for all federal programs and also provide for adequate and review of required documentation.

ST. JOHN THE BAPTIST PARISH COUNCIL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended December 31, 2009

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

09-02 LOW-INCOME HOME ENERGY ASSISTANCE (LIHEAP), CFDA #93.568

Condition:

The Department of Health and Human Services does not have a written full disclosure policy, as well as a conflict of interest policy as required by the Low-Income Home Energy Assistance (LIHEAP) contract between Louisiana Association of Community Action Partnerships, Inc. and St. John Department of Health & Human Services (formerly St. John Community Action Agency).

Criteria:

The contract states that the "Contractor shall establish a written policy that requires its employees and officers to provide full disclosure of his/her immediate family member's financial interests associated with the programs covered under this Agreement, including applications for assistance. The policy shall set forth methodology for employees and officers to provide full disclosure."

The contract also states that the "Contractor shall establish a written policy to address instances of Conflicts of Interest. The policy shall prohibit Contractor's executive director or chief executive officer and his/her immediate family from participating in or receiving benefits from all programs covered by this Agreement. In addition, the policy shall prohibit a program administrator and his/her immediate family members from participating in or receiving benefits from those programs directly overseen by the program administrator. The policy shall set forth methodology that prevents an employee from being involved in the application process when the employee or his/her immediate family member is seeking assistance from a program covered under this Agreement. The policy shall include putting the Association on notice of each instance of a Conflict of Interest."

Effect:

The Department of Health and Human Services could have been providing federally funded assistance to applicants that would violate the full disclosure and conflict of interest policies. There were no instances noted that this had occurred.

Cause:

Inadequate monitoring of the program's grant agreement resulted in the nonexistence of such policies.

ST. JOHN THE BAPTIST PARISH COUNCIL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended December 31, 2009

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

Recommendation:

We recommend that the Department of Health and Human Services establish a written full disclosure policy and a written conflict of interest policy in accordance with the grant agreement contract. Procedures should also be implemented to train employees on identifying potential conflicts of interest.

**ST. JOHN THE BAPTIST PARISH COUNCIL
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended December 31, 2009**

SECTION I FINDINGS RELATED TO FINANCIAL STATEMENT AUDIT

Finding 08-1: Budgeted Deficit and Deficit Fund Balance Resolved.

SECTION II FINDINGS RELATED TO MAJOR FEDERAL AWARD PROGRAMS

There were no findings related to major federal award programs in the prior year.

SECTION III OBSERVATIONS REPORTED IN THE MANAGEMENT LETTER

Observation 08-1a: Wireless 911 Service	Partially resolved. See Observation 09-1a.
Observation 08-1b: Deficiencies Of Revenues Over Expenditures (Net Loss)	Partially resolved. See Observation 09-2a.
Observation 08-2c: Written Identity Theft Prevention Program (the "Red Flag Rules")	Unresolved. See Observation 09-1b.
Observation 08-2d: Long-Term Financial Planning	Resolved.
Observation 08-2e: Scholarship Payments	Resolved.

**ST. JOHN THE BAPTIST PARISH COUNCIL
MANAGEMENT'S CORRECTIVE ACTION PLAN
For the Year Ended December 31, 2009**

COMPLIANCE FOR FEDERAL AWARDS

09-01 LOW-INCOME HOME ENERGY ASSISTANCE (LIHEAP), CFDA #93.568

Condition:

The Department of Health and Human Services was unable to locate a requested client file during the course of our audit. Also, one of the client files reviewed appeared to be missing required proof of income/unemployment documentation.

Management's Response:

The Department of Health and Human Services will institute procedures to train employees to be certain that proper documentation for all federal programs are in place and review client files for required documentation. The contact person is Elois Joseph, Director of Health and Human Services, (985) 536-4955.

09-02 LOW-INCOME HOME ENERGY ASSISTANCE (LIHEAP), CFDA #93.568

Condition:

The Department of Health and Human Services does not have a written full disclosure policy, as well as a conflict of interest policy as required by the Low-Income Home Energy Assistance (LIHEAP) contract between Louisiana Association of Community Action Partnerships, Inc. and St. John Department of Health & Human Services (formerly St. John Community Action Agency).

Management's Response:

The Department of Health and Human Services will establish a written full disclosure policy and a written conflict of interest policy in accordance with the grant agreement contract. Procedures will be put in place to properly train employees on identifying potential conflicts of interest. The contact person is Elois Joseph, Director of Health and Human Services, (985) 536-4955.

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June 28, 2010

Mr. Vincent J. Lucia
Accounting Director
St. John the Baptist Parish
1801 W. Airline Highway
LaPlace, LA 70068

Dear Vince:

Enclosed please find three (3) bound copies and one (1) unbound copy of the Comprehensive Annual Financial Report for St. John the Baptist Parish for the year ended December 31, 2009.

I appreciate this opportunity to serve you.

Sincerely,



Philip W. Rebowe, CPA, CFE, CFSA

PWR/ss
Enclosures

