

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

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT**

Year Ended December 31, 2008

**Submitted by:
Department of Finance**

**Patrick T. McTopy
Chief Administrative Officer**

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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, 2008**

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ST. JOHN

The Baptist Parish

Bill Hubbard
Parish President

Office of the Parish President

June 22, 2009

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, 2008, 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.

ST. JOHN THE BAPTIST PARISH

St. John the Baptist Parish is located in southeast Louisiana, part of the industrial corridor that stretches along the Mississippi River between Baton Rouge and New Orleans. Its proximity to the largest cities of south Louisiana provides ample opportunity to take advantage of the commercial, industrial, and recreational resources available in both directions. St. John Parish has an estimated population of 46,994 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 1,500 children and adults participated in parish sponsored activities in 2008, while numerous others enjoyed the walking paths and park facilities throughout the parish. In 2008, St. John Parish completed a state of the art baseball field on its West Bank, while initiating the construction of additional improvements.

In 2008, St. John Bidy basketball 9 and 10 year old teams were State Champions. The 12 year old basketball team was the State runner-ups. All teams advanced to the National Tournament where the 10 year old team was the National runner-ups

In baseball, the 8-year-olds were back-to-back State Champions and the 10-year-olds were also State Champions; therefore, they advanced to the Dizzy Dean World Series in Tennessee and Alabama.

PLANNING AND ZONING

St. John the Baptist Parish continues to experience growth opportunities during challenging economic times. New construction investment of \$5.8 million in commercial properties, \$3.3 million in industrial properties and \$1.8 million in residential properties is evidence of the confidence the citizens and investment community has in St. John the Baptist Parish. In 2008, the Planning and Zoning Department issued a total of 522 permits. These permits include new construction, additions, renovations, industrial expansions, trade and other building related permitting activities.

The following chart indicates the number of residential, commercial, and industrial permits issued in 2008 and their estimated value:

	<u>Number</u>	<u>Value</u>
Residential/Multi Family	72	\$ 11,861,367
Commercial	12	\$ 5,848,193
Industrial	<u>8</u>	<u>\$ 3,304,122</u>
TOTALS	<u><u>92</u></u>	<u><u>\$ 21,013,682</u></u>

INFRA-STRUCTURE IMPROVEMENTS

The Parish completed numerous capital projects in 2008, which ranged from recreational facilities, road improvements, drainage improvements and building construction and renovations. The Parish still has many other capital projects ongoing including additional road and drainage improvements, water and sewer projects, and building renovations. The majority of these capital projects are the result of two separate general obligation bond elections, in which the residents of St. John the Baptist Parish voted for a total of \$27,500,000 in capital improvements. These bond issues did not require a tax increase on the residents of the Parish.

FUTURE INITIATIVES

In April, 2009, St. John the Baptist Parish voters passed five propositions, allowing the Parish Council to issue up to a total of \$29,500,000 in General Obligation Bonds which would be used to finance future construction projects throughout the Parish. The construction projects include expansion to the Lyons and Edgard Water plants; improvements and/or construction relating 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, including acquiring buildings, equipment and furnishings, as well as the construction of a gymnasium.

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 in 1988, which was updated by local ordinance in 1998. 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, 2008 consists of interest bearing checking accounts with the local fiscal agent bank based upon competitive bid.

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, 2008, the Parish's capital assets amounted to \$203,949,186, 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 growing due to the Marathon Petroleum Plant expansion and other major construction developments upcoming in the near future. The property taxable value is also increasing on an annual basis; therefore, generating more property tax revenues to the Parish government.

St. John the Baptist Parish continues numerous capital projects ranging from recreational facilities, road and drainage improvements in addition to water and sewer improvements primarily as a result of new 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 has an unqualified opinion for the year ended December 31, 2008. 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 performed for the year ended December 31, 2008.

AWARDS

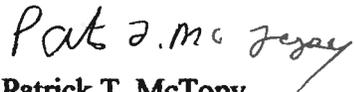
The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Parish for its comprehensive annual financial report for the year ended December 31, 2007. This was the sixth year that the Parish has received this prestigious award. In order to be awarded a Certificate of Achievement, the Parish published an easily readable and efficiently organized comprehensive annual financial report. 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,

A handwritten signature in cursive script that reads "Pat T. McTopy".

Patrick T. McTopy
Chief Administrative Officer

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, 2007

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 handwritten signature in black ink, appearing to read "M. L. R. +".

President

A handwritten signature in black ink, appearing to read "Jeffrey R. Emer".

Executive Director

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

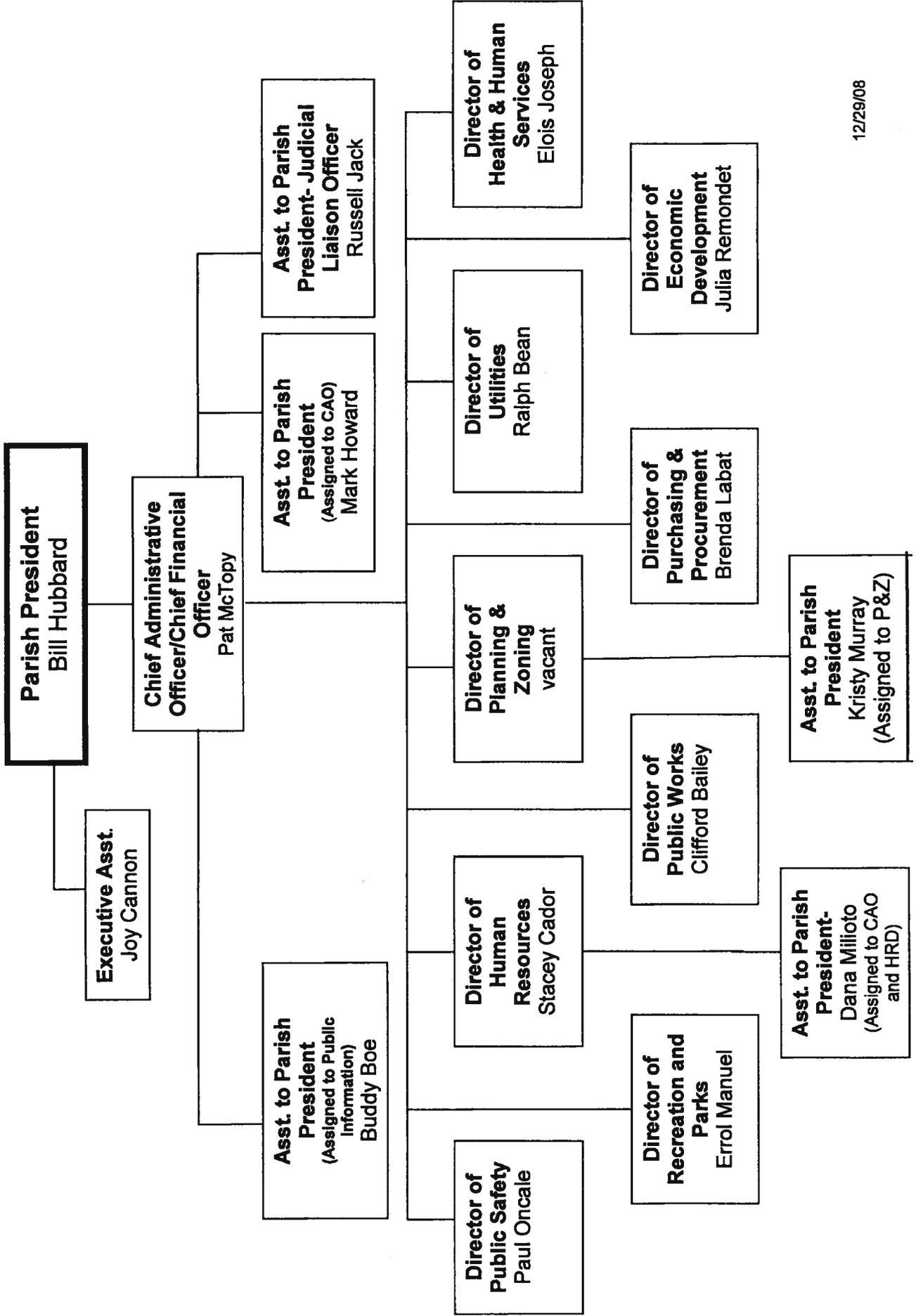
JACLYN HOTARD	Chairperson
RONNIE SMITH	Vice-Chairperson
WILLIAM HUBBARD	Parish President
PATRICK McTOPY	Chief Administrative Officer/Chief Financial Officer

COUNCIL MEMBERS

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

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

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of St. John the Baptist Parish Council (the "Parish"), as of and for the year ended December 31, 2008, 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 2%, 3%, and 1%, 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, 2008, 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 22, 2008, 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 68 through 73, 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.

Rebowe & Company

Metairie, Louisiana
June 22, 2009

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, 2008. 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 \$194 million at December 31, 2008. Of this amount approximately \$144 million is in capital assets net of related debt. The Parish's unrestricted net assets of approximately \$34 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 2008 by approximately \$9.2 million. Net assets of governmental activities increased by approximately \$9.5 million while the net assets of business-type activities decreased by approximately \$.3 million. The increase in net assets of governmental activities was due primarily to an increase in sales tax revenues. The decrease in net assets of business-type activities was due primarily to an increase in current year expenses.

As of the close of the current year, the Parish's governmental funds reported combined ending fund balances of approximately \$49 million, an increase of approximately \$7.1 million in comparison with the prior year. At the end of the current year unreserved, undesignated fund balance for the General Fund was approximately \$1.3 million, or 17.9% of the total General Fund expenditures.

The Parish's total debt decreased by approximately \$3.7 million during the current year. The reason that the debt decreased from the prior year was that the principal payments made during the year exceeded the issuance of new debt.

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 \$194 million at December 31, 2008. The largest portion (74%) 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 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	
	2008	2007	2008	2007	2008	2007
Current and other assets	\$ 52,855	\$ 45,703	\$ 5,625	\$ 6,189	\$ 58,480	\$ 51,892
Capital assets	<u>76,613</u>	<u>77,503</u>	<u>127,336</u>	<u>126,479</u>	<u>203,949</u>	<u>203,982</u>
Total assets	<u>129,468</u>	<u>123,206</u>	<u>132,961</u>	<u>132,668</u>	<u>262,429</u>	<u>255,874</u>
Long-term debt outstanding	53,017	46,883	6,834	6,878	59,851	53,761
Other liabilities	<u>4,593</u>	<u>13,993</u>	<u>3,757</u>	<u>3,078</u>	<u>8,350</u>	<u>17,071</u>
Total liabilities	<u>57,610</u>	<u>60,876</u>	<u>10,591</u>	<u>9,956</u>	<u>68,201</u>	<u>70,832</u>
Net assets						
Invested in capital assets, net of related debt	23,523	21,049	120,502	119,295	144,025	140,344
Restricted	14,712	16,587	1,354	1,354	16,066	17,941
Unrestricted	<u>33,623</u>	<u>24,693</u>	<u>514</u>	<u>2,063</u>	<u>34,137</u>	<u>26,756</u>
Total net assets	<u>\$ 71,858</u>	<u>\$ 62,329</u>	<u>\$ 122,370</u>	<u>\$ 122,712</u>	<u>\$ 194,228</u>	<u>\$ 185,041</u>

Another portion of St. John the Baptist Parish's net assets (11.1%) 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, buildings, and water system. The remaining balance of unrestricted net assets (approximately \$34 million) may be used to meet the Parish's ongoing obligations.

St. John the Baptist Parish's business-type activities net assets decreased approximately \$.3 million due primarily to an increase in current year expenses. The Parish's governmental activities net assets increased approximately \$9.5 million. This increase is attributed primarily to an increase in sales tax revenues.

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

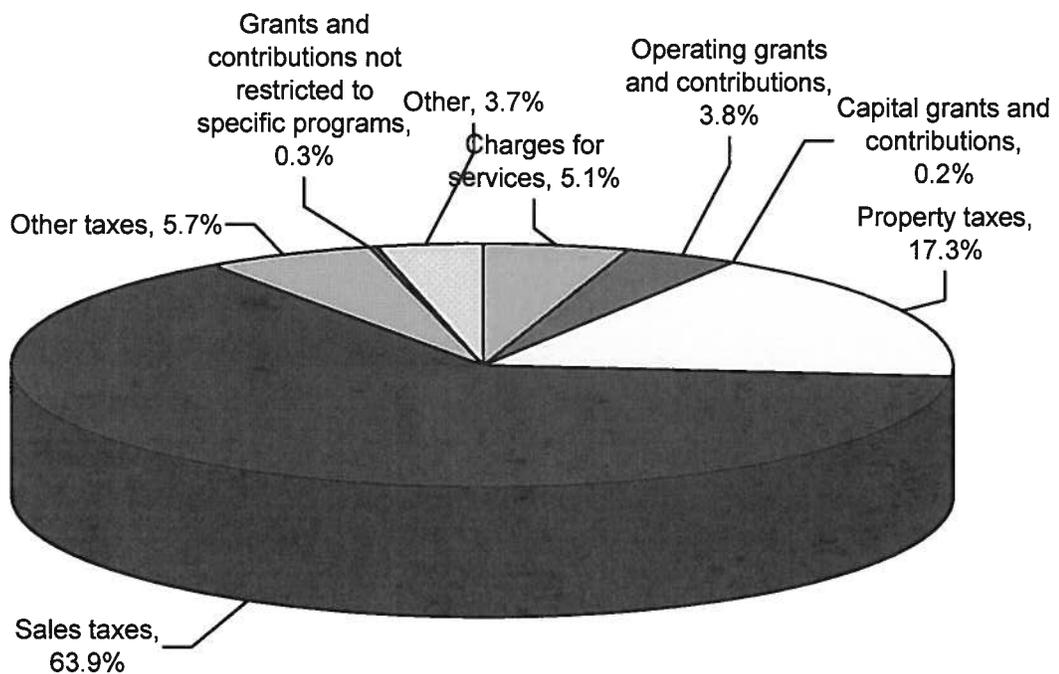
	Changes in Net Assets (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2008	2007	2008	2007	2008	2007
Revenues						
Program revenues						
Charges for services	\$ 2,401	\$ 2,112	\$ 14,710	\$ 13,516	\$ 17,111	\$ 15,628
Operating grants and contributions	1,791	972	7,049	-	8,840	972
Capital grant and contributions	87	251	-	-	87	251
General revenues						
Property taxes	8,215	7,826	139	126	8,354	7,952
Sales taxes	30,345	18,052	-	-	30,345	18,052
Other taxes	2,751	2,791	-	-	2,751	2,791
Grants and contributions not restricted to specific programs	97	13	-	329	97	342
Other	1,775	2,659	185	242	1,959	2,811
Total revenues	47,462	34,586	22,083	14,213	69,545	48,799
Expenses						
General government	6,515	5,594	-	-	6,515	5,594
Public Safety	4,741	5,436	-	-	4,741	5,436
Public Works	13,392	10,194	-	-	13,392	10,194
Health and Welfare	1,903	1,136	-	-	1,903	1,136
Economic Development	1,673	1,483	-	-	1,673	1,483
Culture and Recreation	1,479	812	-	-	1,479	812
Interest on long-term debt	2,705	2,770	-	-	2,705	2,770
Water	-	-	6,773	6,669	6,773	6,669
Sewer	-	-	17,150	7,955	17,150	7,955
Solid Waste	-	-	3,241	3,075	3,241	3,075
Mosquito abatement	-	-	787	563	787	563
Total Expenses	32,408	27,425	27,951	18,262	60,359	45,687
Excess (deficiency) before transfers	15,054	7,161	(5,868)	(4,049)	9,186	3,112
Transfers	(5,526)	(8,506)	5,526	9,639	-	1,133
Increase(decrease) in Net Assets	9,528	(1,345)	(342)	5,590	9,186	4,245
Net Assets - beginning of year	62,330	63,675	122,712	117,121	185,042	180,796
Net Assets - end of year	\$ 71,858	\$ 62,330	\$ 122,370	\$ 122,711	\$ 194,228	\$185,041

The 68% increase in sales taxes was due primarily to the construction being done at the expansion of the Marathon Petroleum Plant.

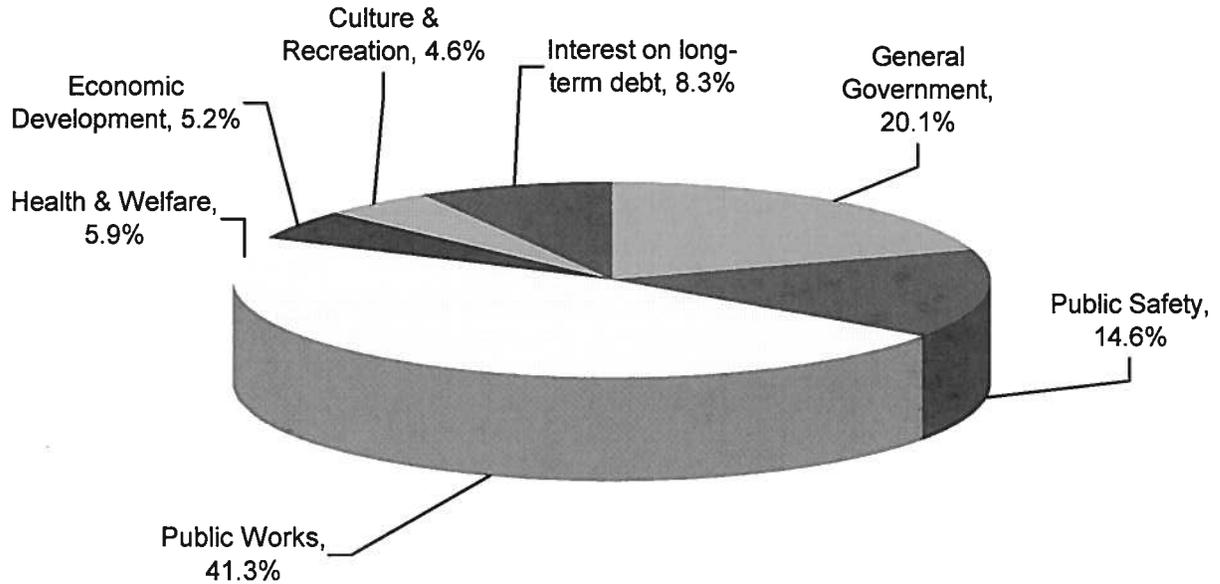
Public works expenses increased approximately \$3.2 million due primarily to higher depreciation expense related to the Parish's infrastructure.

The following charts illustrate the revenues and expense for governmental activities for 2008:

Revenues by Source - Governmental Activities

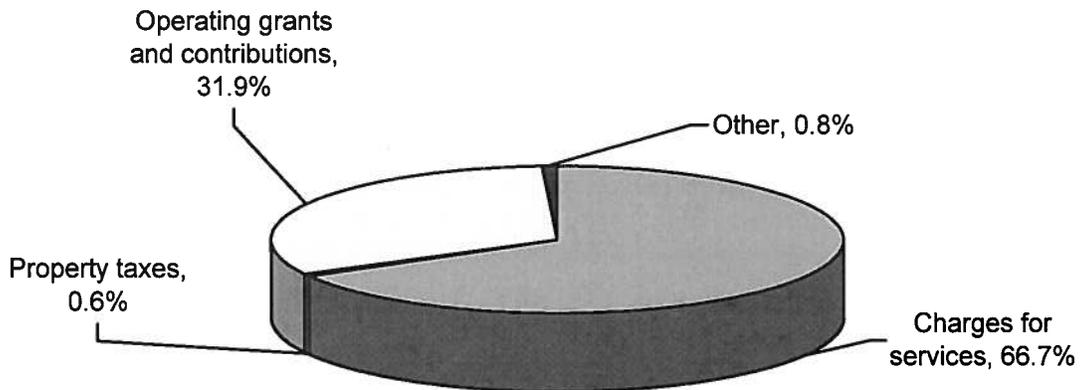


Expenses by Function - Governmental Activities

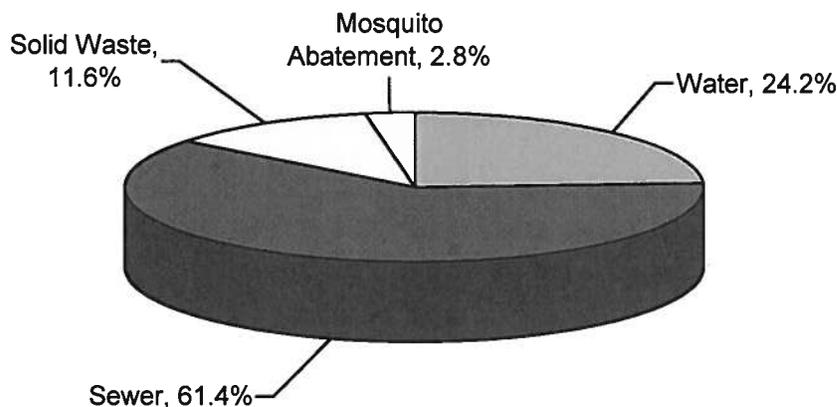


The Parish's business-type revenues increased 55.4% from the previous year due primarily to Federal grant revenue to reimburse the Parish for hurricane clean-up expenses. Charges for services accounted for nearly 67% of revenues for business-type activities and these increased slightly from the amount in 2007. The total expenses associated with business-type activities remained increased in 2008 as compared to 2007 due primarily to hurricane clean-up expenses. The following charts illustrate the revenues and expense for business-type activities for 2008:

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 \$49 million, an increase of approximately \$7 million in comparison with the prior year. Approximately 70% of this total amount (approximately \$34 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 \$3 million), or 2) to pay debt service (approximately \$12 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 \$1,295,909, while total fund balance reached \$1,340,271. 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 18% of total General Fund expenditures, while total fund balance represents 18% of that same amount.

The fund balance of St. John the Baptist Parish's General Fund increased by \$847,132 during the current fiscal year.

The fund balance of the Roads and Bridges Fund increased by \$126,450, due mainly to an increase in sales tax collections.

The fund balance of the Sales Tax District special revenue fund increased by \$4,190,257 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 \$703,883, due mainly to an increase in sales tax collections.

The fund balance of the 1992 General Obligation Sinking Fund increased by \$1,458,007, due to proceeds of new debt and property tax collections exceeding debt service payments.

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 27, 2007 and the final revised budget was adopted on April 14, 2009.

A statement showing the Parish’s original and final budget compared with actual operating results is provided in the CAFR beginning on page 68.

A comparison of actual results as of December 31, 2008 and the original budget for the General Fund are as follows:

	Original Budget	Actual	Difference
Total Revenues	\$ 3,548,900	\$ 3,865,682	\$ 316,782
Total Expenditures	6,845,691	7,246,922	401,231
Other Financing Sources	3,795,872	4,228,372	432,500
Net Change in Fund Balance	<u>\$ 499,081</u>	<u>\$ 847,132</u>	<u>\$ 348,051</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	\$ 3,548,900	\$ 3,798,172	\$ 249,272
Total Expenditures	6,845,691	7,224,303	378,612
Other Financing Sources	3,795,872	4,295,872	500,000
Net Change in Fund Balance	<u>\$ 499,081</u>	<u>\$ 869,741</u>	<u>\$ 370,660</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 continued growth in the Parish following Hurricane Katrina in August, 2005, as well as sales tax receipts related to the construction and expansion of the Marathon Petroleum Plant. The Parish's post-Katrina growth has also caused the property tax receipts to be higher than originally anticipated.

CAPITAL ASSETS AND DEBT ADMINISTRATION

The Parish's investment in capital assets as of December 31, 2008 for its governmental and business-type activities were approximately \$204 million, net of depreciation as reflected in the schedule below:

	Capital Assets (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2008	2007	2008	2007	2008	2007
Land	\$ 3,508	\$ 3,467	\$ 1,678	\$ 1,678	\$ 5,186	\$ 5,145
Buildings	20,491	19,364	6,381	5,220	26,872	24,584
Equipment and fixtures	3,547	2,429	1,633	730	5,180	3,159
Infrastructure	39,546	42,973	117,644	118,851	157,190	161,824
Construction in progress	9,521	9,270	-	-	9,521	9,270
Total	<u>\$ 76,613</u>	<u>\$ 77,503</u>	<u>\$127,336</u>	<u>\$126,479</u>	<u>\$203,949</u>	<u>\$203,982</u>

The 1% 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 \$1 million or 1% due primarily to the completion of new construction projects for 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 \$60 million in long-term debt as shown in the table below:

	Outstanding long-term debt (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2008	2007	2008	2007	2008	2007
General Obligation Bonds	\$ 27,500	\$ 29,045	\$ -	\$ -	\$ 27,500	\$ 29,045
Certificates of Indebtedness	7,595	8,421	-	-	7,595	8,421
Public improvement Bonds	13,140	15,035	-	-	13,140	15,035
Sales Tax Bonds	2,015	2,150	-	-	2,015	2,150
Capital Lease Obligations	1,672	552	-	-	1,672	552
Net Post-Employment Obligations	1,095	-	-	-	1,095	-
Revenue Bonds	-	-	6,834	7,411	6,834	7,411
Total	\$ 53,017	\$ 55,203	\$ 6,834	\$ 7,411	\$ 59,851	\$ 62,614

The Parish's long-term debt decreased by approximately \$3 million, due to principal payments made during the year exceeding the amount of new debt.

In 2008 St. John the Baptist Parish maintained its bond rating from Moody's and Standard & Poor's. The bond rating with Moody's is an A3 rating while the rating from Standard & Poor's is an A- rating. The A3 and A- ratings of the respective agencies represent equivalent ratings.

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 the near future due to the Marathon Petroleum Plant expansion being completed. 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 steady growth. Therefore, the economic outlook for St. John Parish is looking up. These factors were taken into consideration during the budget process for St. John the Baptist Parish's 2008 budget year and will continue to show projected increases in future budget years.

In April, 2009, St. John the Baptist Parish voters passed five propositions, allowing the Parish Council to issue up to a total of \$29,500,000 in General Obligation Bonds which would be used to finance future construction projects throughout the Parish. The construction projects include expansion to the Lyons and Edgard Water plants; improvements and/or construction relating 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, including acquiring buildings, equipment and furnishings, as well as the construction of a gymnasium.

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, 2008

	PRIMARY GOVERNMENT			COMPONENT UNIT
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	LIBRARY
ASSETS				
Cash and cash equivalents	\$ 29,869,318	\$ 562,652	\$ 30,431,970	\$ 1,277,471
Receivables (net of allowances)				
Accounts	6,316,315	2,275,033	8,591,348	-
Ad valorem taxes	7,966,448	-	7,966,448	2,932,279
State Revenue Sharing	44,960	-	44,960	66,832
Other	699,807	-	699,807	942
Inventory, at cost	-	192,676	192,676	-
Prepaid Items	125,022	119,593	244,615	-
Due from other governments	576,829	7,274,723	7,851,552	-
Restricted assets	-	2,198,176	2,198,176	-
Other assets	258,312	-	258,312	-
Internal balances	6,997,685	(6,997,685)	-	-
Capital assets not being depreciated	13,029,096	1,678,616	14,707,712	-
Capital assets being depreciated (net of accumulated depreciation)	63,584,423	125,658,051	189,242,474	2,954,736
TOTAL ASSETS	129,468,215	132,961,835	262,430,050	7,232,260
LIABILITIES				
Accounts, salaries, and other payables	3,511,086	2,152,860	5,663,946	4,619
Contracts payable	286,768	-	286,768	-
Due to other governments	225,156	-	225,156	-
Deposits due others	-	1,353,883	1,353,883	-
Other liabilities	17,072	135,664	152,736	120,774
Interest payable	552,995	114,630	667,625	-
Noncurrent liabilities				
Due within one year	4,824,100	368,426	5,192,526	-
Due in more than one year	48,193,102	6,465,660	54,658,762	183,666
TOTAL LIABILITIES	57,610,279	10,591,123	68,201,402	309,059
NET ASSETS				
Invested in capital assets, net of related debt	23,522,817	120,501,581	144,024,398	2,954,736
Restricted for:				
Capital projects	3,113,197	-	3,113,197	-
Debt service	11,599,192	-	11,599,192	-
Capital outlay	-	1,353,728	1,353,728	-
Endowment	-	-	-	5,000
Unrestricted	33,622,730	514,403	34,137,133	3,963,465
TOTAL NET ASSETS	\$ 71,857,936	\$ 122,369,712	\$ 194,227,648	\$ 6,923,201

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, 2008

Functions/Programs	Program Revenues					Net (Expense) Revenue and Changes in Net Assets			Component Unit
	Expenses	Charges for Services	Operating Grants and Contributions		Capital Grants and Contributions	Primary Government Business-type Activities			
			Operating Grants and Contributions	Capital Grants and Contributions		Governmental Activities	Business-type Activities	Total	
Primary government:									
Governmental activities:									
General government	\$ 6,515,112	\$ 108,423	\$ -	\$ -	\$ -	\$ (6,406,689)	\$ -	\$ (6,406,689)	\$ -
Public safety	4,741,752	1,186,673	236,696	-	-	(3,318,383)	-	(3,318,383)	-
Public works	13,391,561	392,752	823,841	-	-	(12,174,968)	-	(12,174,968)	-
Health and welfare	1,902,590	277,306	730,503	84,369	-	(810,412)	-	(810,412)	-
Economic development	1,672,938	33,410	-	2,235	-	(1,637,293)	-	(1,637,293)	-
Culture and recreation	1,478,688	402,909	-	-	-	(1,075,779)	-	(1,075,779)	-
Interest on long-term debt	2,704,785	-	-	-	-	(2,704,785)	-	(2,704,785)	-
Total Governmental Activities	32,407,426	2,401,473	1,791,040	86,604	-	(28,128,309)	-	(28,128,309)	-
Business-type Activities:									
Utilities	6,772,912	5,635,249	40,728	-	-	(1,096,935)	(1,096,935)	(1,096,935)	-
Sewer	17,149,922	4,986,195	7,008,734	-	-	(5,154,993)	(5,154,993)	(5,154,993)	-
Solid Waste	3,241,260	3,500,689	-	-	-	319,429	319,429	319,429	-
Mosquito	787,038	527,617	-	-	-	(259,421)	(259,421)	(259,421)	-
Total Business-type Activities	27,951,132	14,709,750	7,049,462	-	-	(6,191,920)	(6,191,920)	(6,191,920)	-
Total Primary Government	\$ 60,358,558	\$ 17,111,223	\$ 8,840,502	\$ 86,604	\$ (28,128,309)	\$ (6,191,920)	\$ (34,320,229)	\$ (2,036,313)	\$ -
Component Unit:									
Library	\$ 2,130,785	\$ 50,252	\$ 44,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,036,313)
General Revenues:									
Ad valorem					\$ 8,215,378	\$ 139,039	\$ 8,354,417	\$ 2,864,563	
Sales taxes					30,345,420	-	30,345,420	-	
Franchise taxes					860,021	-	860,021	-	
Beer taxes					51,970	-	51,970	-	
Severance taxes					115,469	-	115,469	-	
Video poker taxes					636,943	-	636,943	-	
Occupational licenses					1,086,920	-	1,086,920	-	
State revenue sharing (unrestricted)					113,042	-	113,042	102,870	
Grants and contributions not restricted to specific programs					97,243	-	97,243	97,243	
Investment earnings					1,035,730	74,775	1,110,505	34,539	
Other general revenues					625,187	110,015	735,202	441	
Transfers					(5,526,213)	5,526,213	-	-	
Total general revenues and transfers					37,657,110	5,850,042	43,507,152	3,002,413	
Change in Net Assets					9,528,801	(341,878)	9,186,923	966,100	
Net assets-beginning of year					62,329,135	122,711,590	185,040,725	5,957,101	
Net assets-end of year					\$ 71,857,936	\$ 122,369,712	\$ 194,227,648	\$ 6,923,201	

The accompanying notes are an integral part of this statement.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2008**

	General	Roads and Bridges	Sales Tax District	Economic Development	1992 General Obligation Sinking	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS							
Cash and cash equivalents	\$ 55,021	\$ 597,555	\$ 4,817,185	\$ 1,738,930	\$ 4,970,126	\$ 17,694,112	\$ 29,872,929
Prepaid items	44,362	70,257	-	-	-	1,328	115,947
Receivables (net of allowances for uncollectible)							
Accounts	167,833	1,017,198	2,530,751	1,092,585	-	1,507,948	6,316,315
Ad valorem taxes	1,430,655	-	-	-	4,054,608	2,481,185	7,966,448
State revenue sharing	44,960	-	-	-	-	-	44,960
Other	39,346	195,461	-	465,000	-	-	699,807
Due from other funds	154,662	1,043,906	6,890,000	-	-	582,115	8,670,683
Due from component units	-	-	-	-	-	-	-
Due from other governments	-	199,285	-	780	-	376,764	576,829
Other assets	-	-	-	-	-	109,075	109,075
TOTAL ASSETS	\$ 1,936,839	\$ 3,123,662	\$ 14,237,936	\$ 3,297,295	\$ 9,024,734	\$ 22,752,527	\$ 54,372,993
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts, salaries, and other payables	\$ 541,059	\$ 1,108,588	\$ -	\$ 77,087	\$ 275	\$ 1,787,688	\$ 3,514,697
Contracts payable	-	80,563	-	-	-	206,205	286,768
Due to other funds	36,919	25,904	1,415,000	-	-	195,400	1,673,223
Due to other governments	14,818	75,038	-	-	-	135,300	225,156
Other liabilities	3,772	-	-	-	-	13,300	17,072
Total Liabilities	596,568	1,290,093	1,415,000	77,087	275	2,337,893	5,716,916
Fund balances:							
Reserved for:							
Capital projects	-	-	-	-	-	3,113,197	3,113,197
Debt service	-	-	-	-	9,024,459	2,574,733	11,599,192
Prepaid items	44,362	70,257	-	-	-	1,328	115,947
Unreserved, reported in:							
General fund	1,295,909	-	-	-	-	-	1,295,909
Special revenue funds	-	1,763,312	12,822,936	3,220,208	-	14,725,376	32,531,832
Total fund balances	1,340,271	1,833,569	12,822,936	3,220,208	9,024,459	20,414,634	48,656,077
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,936,839	\$ 3,123,662	\$ 14,237,936	\$ 3,297,295	\$ 9,024,734	\$ 22,752,527	\$ 54,372,993

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, 2008**

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

Fund Balances, Total Governmental Funds	\$ 48,656,077
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	76,613,519
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	(552,995)
Bonds, notes and loans payable	(53,017,202)
Premiums, discounts and deferred charges	158,537
	158,537
Net Assets of Governmental Activities	\$ 71,857,936

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, 2008**

	General	Roads and Bridges	Sales Tax District	Economic Development	1992		OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
					General	Obligation Sinking		
REVENUES								
Taxes:								
Ad valorem	\$ 1,485,607	\$ -	\$ -	\$ -	\$ 4,199,886	\$ -	\$ 2,529,885	\$ 8,215,378
Sales and use	-	5,191,151	13,041,813	5,191,151	-	-	6,921,305	30,345,420
Video poker	-	-	-	-	-	-	636,943	636,943
Licenses and permits	1,587,966	-	-	-	-	-	-	1,587,966
Intergovernmental revenues:								
Federal grants	84,369	115,314	-	-	-	-	358,018	557,701
Slate funds:								
Parish transportation funds	-	553,722	-	-	-	-	-	553,722
State revenue sharing	66,630	-	-	-	-	-	46,412	113,042
Other	354,347	1,000	-	-	-	-	639,955	995,302
Fees, charges, and commissions for services	158,504	222,856	-	-	-	-	1,005,190	1,386,550
Fines and forfeitures	-	8,623	-	-	-	-	1,186,673	1,195,296
Investment earnings	9,709	16,548	160,857	72,138	136,570	-	639,908	1,035,730
Other revenues	118,550	22,861	-	144,640	-	-	513,421	799,472
Total Revenues	3,865,682	6,132,075	13,202,670	5,407,929	4,336,456	14,477,710	18,537,254	47,422,522
EXPENDITURES								
Current:								
General government	509,904	-	-	-	-	-	-	509,904
Legislative	997,126	-	-	-	-	-	1,108,461	2,105,587
Judicial	609,857	-	-	-	-	-	-	609,857
Executive	118,984	-	-	-	-	-	-	118,984
Elections	216,434	-	24	-	-	-	-	216,458
Finance and administration	54,206	-	-	-	-	-	-	54,206
Civil service	2,028,943	-	-	-	-	-	-	2,028,943
Building and plant	621,043	-	-	-	-	-	-	621,043
Planning and zoning	624,825	-	-	-	-	-	-	6,347,730
Public safety	-	9,133,715	-	-	-	-	5,722,905	14,875,163
Public works	314,818	-	-	-	-	-	1,518,324	1,833,142
Health and welfare	-	-	-	1,455,734	-	-	164,705	1,620,439
Economic development	-	-	-	-	-	-	939,830	939,830
Culture and recreation	-	-	-	-	-	-	3,341,581	12,092,491
Debt service	1,150,782	161,679	-	-	7,438,449	-	-	-
Total Expenditures	7,246,922	9,295,394	24	1,455,734	7,438,449	18,537,254	(4,059,544)	3,448,745
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,381,240)	(3,163,319)	13,202,646	3,952,195	(3,101,993)	(3,101,993)	(4,059,544)	3,448,745

(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, 2008

	General	Roads and Bridges	Sales Tax District	Economic Development	1992 General Obligation Sinking	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
OTHER FINANCING SOURCES (USES)							
Issuance of debt	\$ -	\$ -	\$ -	\$ -	\$ 4,560,000	\$ 406,000	\$ 4,966,000
Transfers in	4,228,372	3,500,000	-	10,000	-	4,256,036	11,994,408
Transfers out	-	(210,231)	(9,012,389)	(3,258,312)	-	(865,660)	(13,346,592)
Total Other Financing Sources (Uses)	4,228,372	3,289,769	(9,012,389)	(3,248,312)	4,560,000	3,796,376	3,613,816
Net Change in Fund Balances	847,132	126,450	4,190,257	703,883	1,458,007	(263,168)	7,062,561
Fund balances -- beginning of year	493,139	1,707,119	8,632,679	2,516,325	7,566,452	20,677,802	41,593,516
Fund balances -- end of year	\$ 1,340,271	\$ 1,833,569	\$ 12,822,936	\$ 3,220,208	\$ 9,024,459	\$ 20,414,634	\$ 48,656,077

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, 2008**

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

Net Change in Fund Balances, Total Governmental Funds	\$ 7,062,561
-------------------------------------------------------	--------------

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	4,268,762
Depreciation expense	(5,158,223)

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	(4,966,000)
Principal payments on long-term debt	9,417,811
Bond issuance costs on new debt	29,278
Amortization of bond issuance costs	(20,576)
Amortization of bond premiums	6,534
Increase in net post-employment benefit obligations	(1,095,283)
Decrease in interest payable	(16,063)
	(4,644,200)

Change in Net Assets of Governmental Activities	<u>\$ 9,528,801</u>
-------------------------------------------------	---------------------

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, 2008

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				TOTAL
	Utilites System	Sewerage	Solid Waste	Mosquito Abatement	ENTERPRISE FUNDS
ASSETS					
Current Assets:					
Cash and cash equivalents	\$ 156,052	\$ 118,825	\$ 280,153	\$ 7,622	\$ 562,652
Prepaid items	58,282	60,311	-	-	118,593
Receivables (net of allowances for uncollectibles)	1,702,929	293,629	119,700	158,775	2,275,033
Due from other funds	50,165	1,265,774	1,170,205	123,572	2,609,716
Due from other governments	-	7,274,723	-	-	7,274,723
Inventory	192,676	-	-	-	192,676
Restricted assets - cash and cash equivalents	2,198,176	-	-	-	2,198,176
Total Current Assets	4,358,280	9,013,262	1,570,058	289,969	15,231,569
Noncurrent Assets:					
Capital assets (net of accumulated depreciation)	52,647,890	74,665,254	-	23,523	127,336,667
Total Noncurrent Assets	52,647,890	74,665,254	-	23,523	127,336,667
TOTAL ASSETS	\$ 57,006,170	\$ 83,678,516	\$ 1,570,058	\$ 313,492	\$ 142,568,236
LIABILITIES					
Current Liabilities:					
Accounts, salaries, and other payables	467,970	1,352,052	272,682	60,156	2,152,860
Due to other funds	2,675,196	6,542,205	390,000	-	9,607,401
Other liabilities	135,664	-	-	-	135,664
Current Liabilities Payable from Restricted Assets:					
Customer deposits	1,353,883	-	-	-	1,353,883
Bonds payable, current portion	368,426	-	-	-	368,426
Accrued interest payable	114,630	-	-	-	114,630
Total Current Liabilities	5,115,769	7,894,257	662,682	60,156	13,732,864
Noncurrent Liabilities:					
Revenue bonds (net of unamortized discounts)	6,465,660	-	-	-	6,465,660
Total Noncurrent Liabilities	6,465,660	-	-	-	6,465,660
TOTAL LIABILITIES	11,581,429	7,894,257	662,682	60,156	20,198,524
NET ASSETS					
Invested in capital assets, net of related debt	45,813,804	74,664,254	-	23,523	120,501,581
Restricted for capital outlay	1,089,005	264,723	-	-	1,353,728
Unrestricted	(1,478,068)	855,282	907,376	229,813	514,403
TOTAL NET ASSETS	\$ 45,424,741	\$ 75,784,259	\$ 907,376	\$ 253,336	\$ 122,369,712

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, 2008

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				TOTAL ENTERPRISE FUNDS
	Utilities System	Sewerage	Solid Waste	Mosquito Abatement	
Operating Revenues					
Charges for services:					
Water sales	\$ 5,400,399	\$ -	\$ -	\$ -	\$ 5,400,399
Sewer charges	-	4,923,599	-	-	4,923,599
Mosquito Abatement	-	-	-	527,617	527,617
Other fees, charges, and commissions	234,850	62,596	3,560,689	-	3,858,135
Other income	85,691	24,140	181	-	110,012
Total Operating Revenues	<u>5,720,940</u>	<u>5,010,335</u>	<u>3,560,870</u>	<u>527,617</u>	<u>14,819,762</u>
Operating Expenses					
General Administration	1,083,910	2,310,179	37,487	5,767	3,437,343
Purification	1,132,371	-	-	-	1,132,371
Distribution	202,106	-	-	-	202,106
Salaries, operations	2,612,527	2,057,502	-	-	4,670,029
Plant	-	1,746,639	-	-	1,746,639
Vehicles	-	107,042	-	-	107,042
Indirect Costs	-	-	22,670	-	22,670
Contract Services	-	-	3,178,483	770,929	3,949,412
Miscellaneous	-	-	2,401	-	2,401
Depreciation	1,319,973	2,815,144	219	10,342	4,145,678
Total Operating Expenses	<u>6,350,887</u>	<u>9,036,506</u>	<u>3,241,260</u>	<u>787,038</u>	<u>19,415,691</u>
Operating Income (Loss)	<u>(629,947)</u>	<u>(4,026,171)</u>	<u>319,610</u>	<u>(259,421)</u>	<u>(4,595,929)</u>
Nonoperating Revenues (Expenses)					
Ad valorem taxes	-	-	-	139,039	139,039
Grant revenue	40,728	7,008,734	-	-	7,049,462
Hurricane cleanup expenses	-	(8,113,416)	-	-	(8,113,416)
Interest income	55,977	10,833	6,844	1,121	74,775
Interest expense	(422,025)	-	-	-	(422,025)
Total Nonoperating Revenues (Expenses)	<u>(325,320)</u>	<u>(1,093,849)</u>	<u>6,844</u>	<u>140,160</u>	<u>(1,272,165)</u>
Income (Loss) Before Contributions and Transfers	<u>(955,267)</u>	<u>(5,120,020)</u>	<u>326,454</u>	<u>(119,261)</u>	<u>(5,868,094)</u>
Transfers In	2,188,203	4,077,759	-	100,000	6,365,962
Transfer Out	(340,873)	(483,873)	-	(15,000)	(839,746)
Change in Net Assets	<u>892,063</u>	<u>(1,526,134)</u>	<u>326,454</u>	<u>(34,261)</u>	<u>(341,878)</u>
Net Assets-Beginning of Year	<u>44,532,678</u>	<u>77,310,393</u>	<u>580,922</u>	<u>287,597</u>	<u>122,711,590</u>
Net Assets-End of Year	<u>\$ 45,424,741</u>	<u>\$ 75,784,259</u>	<u>\$ 907,376</u>	<u>\$ 253,336</u>	<u>\$ 122,369,712</u>

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, 2008

	Utilities System	Sewerage	Solid Waste	Mosquito Abatement	TOTAL ENTERPRISE FUNDS
Cash Flows From Operating Activities:					
Receipts from customers and users	\$ 5,536,090	\$ (1,812,127)	\$ 3,530,081	\$ 518,892	\$ 7,772,936
Receipts from interfund services provided	(7,928)	(45,085)	(343,075)	37,108	(358,980)
Other Receipts	85,691	24,140	181	-	110,012
Payments to suppliers	(2,473,578)	(3,258,323)	(39,298)	(2,903)	(5,774,102)
Payments to employees	(2,583,719)	(2,015,255)	(3,180,884)	(770,929)	(8,550,787)
Payments for interfund services used	359,772	6,498,511	-	-	6,858,283
Net Cash Provided (Used) by Operating Activities	<u>916,328</u>	<u>(608,139)</u>	<u>(32,995)</u>	<u>(217,832)</u>	<u>57,362</u>
Cash Flows From NonCapital Financing Activities:					
Transfers to other funds	(340,873)	(483,873)	-	(15,000)	(839,746)
Advances from other funds	2,188,203	4,077,759	-	100,000	6,365,962
Ad valorem taxes	-	-	-	139,039	139,039
Subsidy from federal grants	40,728	7,008,734	-	-	7,049,462
Payments of hurricane cleanup expenses	-	(8,113,416)	-	-	(8,113,416)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>1,888,058</u>	<u>2,489,204</u>	<u>-</u>	<u>224,039</u>	<u>4,601,301</u>
Cash Flows From Capital and Related Financing Activities:					
Purchases of capital assets	(2,428,690)	(2,573,765)	-	-	(5,002,455)
Principal paid on capital debt	(349,783)	-	-	-	(349,783)
Interest paid on capital debt	(422,025)	-	-	-	(422,025)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(3,200,498)</u>	<u>(2,573,765)</u>	<u>-</u>	<u>-</u>	<u>(5,774,263)</u>
Cash Flows From Investing Activities:					
Interest and dividends received	55,977	10,833	6,844	1,121	74,775
Net Cash Provided (Used) by Investing Activities	<u>55,977</u>	<u>10,833</u>	<u>6,844</u>	<u>1,121</u>	<u>74,775</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>(340,135)</u>	<u>(681,867)</u>	<u>(26,151)</u>	<u>7,328</u>	<u>(1,040,825)</u>
Cash and Cash Equivalents, Beginning of Year	<u>2,694,363</u>	<u>800,692</u>	<u>306,304</u>	<u>294</u>	<u>3,801,653</u>
Cash and Cash Equivalents, End of Year	<u>\$ 2,354,228</u>	<u>\$ 118,825</u>	<u>\$ 280,153</u>	<u>\$ 7,622</u>	<u>\$ 2,760,828</u>

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2008**

	Utilities System	Sewerage	Solid Waste	Mosquito Abatement	TOTAL ENTERPRISE FUNDS
Reconciliation to Statement of Net Assets:					
Cash and cash equivalents	\$ 156,052	\$ 118,825	\$ 280,153	\$ 7,622	\$ 562,652
Restricted assets - cash and cash equivalents	2,198,176	-	-	-	2,198,176
Cash and Cash Equivalents, End of Year	<u>\$ 2,354,228</u>	<u>\$ 118,825</u>	<u>\$ 280,153</u>	<u>\$ 7,622</u>	<u>\$ 2,760,828</u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:					
Operating income (loss)	\$ (629,947)	\$ (4,026,171)	\$ 319,610	\$ (259,421)	\$ (4,595,929)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation expense	1,319,973	2,815,144	219	10,342	4,145,678
(Increase) decrease in accounts receivable	(99,159)	(124,943)	(30,608)	(8,725)	(263,435)
(Increase) decrease in intergovernmental receivables	-	(6,673,379)	-	-	(6,673,379)
(Increase) decrease in due from other funds	(7,928)	(45,085)	(343,074)	37,108	(358,979)
(Increase) decrease in inventories	(20,949)	-	-	-	(20,949)
(Increase) decrease in prepaid items	(8,724)	(10,066)	-	-	(18,790)
Increase (decrease) in customer deposits	31,496	-	-	-	31,496
Increase (decrease) in accounts payable	(14,692)	957,850	20,858	2,864	966,880
Increase (decrease) in other liabilities	(13,514)	-	-	-	(13,514)
Increase (decrease) in due to other funds	359,772	6,498,511	-	-	6,858,283
Total Adjustments	<u>1,546,275</u>	<u>3,418,032</u>	<u>(352,605)</u>	<u>41,589</u>	<u>4,633,291</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 916,328</u>	<u>\$ (608,139)</u>	<u>\$ (32,995)</u>	<u>\$ (217,832)</u>	<u>\$ 57,362</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, 2008**

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, 2008**

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, 2008**

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, 2008**

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, 2008**

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 *2002 General Obligation Bond Construction Fund* was created by a 2002 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, 2008**

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, 2008**

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, 2008**

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, 2008**

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 balance sheet 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, 2008**

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 policy 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, 2008. 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, 2008

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, 2008, the Utilities Fund had \$108,023 of unamortized bond issuance costs. Amortization expense for the year ended December 31, 2008 was \$3,824.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2008**

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, 2008**

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, 2008**

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, 2008:

	<u>Expenditures</u>	<u>Appropriations</u>	<u>Excess</u>
General Fund	\$ <u>7,246,922</u>	\$ <u>7,224,303</u>	\$ <u>22,619</u>

Expenditures exceeded appropriations due to the accrual of expenditures subsequent to year end for above fund.

Deficit Fund Balances /Net Assets

The following funds had deficits in fund balance /net assets at December 31, 2008:

<u>Special Revenue Fund</u>	
Criminal Court Fund	\$ <u>(175,676)</u>

The deficit fund balance in the Criminal Court Fund is the result of increasing mandated court costs. The Parish is consulting with the 40th Judicial District Judges and the District Attorney to review this fund.

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, 2008**

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	12/31/09
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 2008 totaled \$30,345,420.

NOTE 5 - CASH, CASH EQUIVALENTS AND INVESTMENTS

At December 31, 2008, the Parish had cash and cash equivalents as follows:

Bank accounts Per Balance Sheet \$ 32,630,146

Of the total cash and cash equivalents, shown above, \$30,431,970 is unrestricted and \$2,198,176 is restricted. Restricted cash is included with restricted assets on the combined balance sheet. In the enterprise funds, restricted cash equals \$2,198,176 and unrestricted cash equals \$562,652 for total cash of \$2,760,828, 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, 2008**

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

At year-end, the bank balance deposits totaled \$33,914,770.

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>\$ 33,914,770</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, 2008**

NOTE 6 - RECEIVABLES

Receivables at December 31, 2008 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	\$ 1,475,148	\$ -	\$ -	\$ -	\$ 4,180,613	\$ -	\$ -	\$ -	\$ 3,994,114	\$ 9,649,875
Sales & Use	-	2,530,751	1,017,198	1,017,198	-	-	-	-	-	4,565,147
Intergovernmental:										
Federal State	44,960	-	-	115,314	-	-	7,274,723	-	260,480	7,650,517
				83,971	-	-	-	-	116,284	245,995
Accounts receivable	167,833	-	75,387	-	-	2,952,281	293,629	123,519	196,239	3,808,888
Other receivables	39,346	-	465,000	195,461	-	-	-	-	-	699,807
Gross receivables	1,727,287	2,530,751	1,558,365	1,411,944	4,180,613	2,952,281	7,568,352	123,519	4,567,117	26,620,229
Less: Allowance for estimated uncollectibles	(44,493)	-	-	-	(126,005)	(1,249,352)	-	(3,819)	(42,445)	(1,466,114)
Net receivables	\$ 1,682,794	\$ 2,530,751	\$ 1,558,365	\$ 1,411,944	\$ 4,054,608	\$ 1,702,929	\$ 7,568,352	\$ 119,700	\$ 4,524,672	\$ 25,154,115

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2008**

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, 2008, consists of the following:

General Fund	<u>\$ 44,493</u>
Special Revenue Funds:	
Street Lights	\$ 41,886
Ambulance Fund	<u>253</u>
	<u>\$ 42,139</u>
Debt Service Fund:	
General Obligation Bond Series 1992	<u>\$ 126,005</u>
Enterprise Funds:	
Sewer District 1B	\$ -
Solid Waste	3,819
Utilities System	1,249,352
Mosquito Abatement	<u>306</u>
	<u>\$1,253,477</u>
Total allowance for uncollectible accounts	<u>\$1,466,114</u>

Upon further analysis of the Utilities System accounts receivable at December 31, 2008, 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, 2008**

NOTE 7 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2008 was as follows:

	<u>January 1, 2008</u>	<u>Additions</u>	<u>Reductions</u>	<u>Completed Construction</u>	<u>December 31, 2008</u>
Governmental Activities					
Capital assets not being depreciated:					
Land	\$ 3,468,720	\$ 38,904	\$ -	\$ -	\$ 3,507,624
Construction-in-progress	<u>9,270,004</u>	<u>4,160,325</u>	<u>-</u>	<u>(3,908,857)</u>	<u>9,521,472</u>
Total capital assets not being depreciated	<u>12,738,724</u>	<u>4,199,229</u>	<u>-</u>	<u>(3,908,857)</u>	<u>13,029,096</u>
Capital assets being depreciated:					
Buildings and building improvements	23,148,787	985,330	-	866,955	25,001,072
Street system	165,036,562	-	-	104,339	165,140,901
Drainage system	13,285,925	-	-	90,543	13,376,468
Furniture, Fixtures and Equipment	5,779,326	616,051	-	-	6,395,377
Vehicles	<u>5,984,654</u>	<u>1,315,172</u>	<u>-</u>	<u>-</u>	<u>7,299,826</u>
Total capital assets being depreciated	<u>213,235,254</u>	<u>2,916,553</u>	<u>-</u>	<u>1,061,837</u>	<u>217,213,644</u>
Less accumulated depreciation for:					
Buildings and building improvements	3,784,373	725,752	-	-	4,510,125
Street system	131,183,297	3,355,732	-	-	134,539,029
Drainage system	4,166,197	265,969	-	-	4,432,166
Furniture, fixtures and equipment	4,513,610	455,821	-	-	4,969,431
Vehicles	<u>4,823,521</u>	<u>354,949</u>	<u>-</u>	<u>-</u>	<u>5,178,470</u>
Total accumulated depreciation	<u>148,470,998</u>	<u>5,158,223</u>	<u>-</u>	<u>-</u>	<u>153,629,221</u>
Total capital assets being depreciated, net	<u>64,764,256</u>	<u>(2,241,670)</u>	<u>-</u>	<u>1,061,837</u>	<u>63,584,423</u>
Total governmental activities capital assets, net	<u>\$ 77,502,980</u>	<u>\$ 1,957,559</u>	<u>\$ -</u>	<u>\$ (2,847,020)</u>	<u>\$ 76,613,519</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2008

NOTE 7 - CAPITAL ASSETS (CONTINUED)

	<u>January 1, 2008</u>	<u>Additions</u>	<u>Reductions</u>	<u>Completed Construction</u>	<u>December 31, 2008</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	6,151,059	-	-	1,287,137	7,438,196
Systems - water and sewer	188,400,961	2,040,511	-	584,419	191,025,891
Furniture, fixtures and equipment	1,808,581	48,549	-	975,465	2,832,595
Vehicles	<u>1,427,140</u>	<u>66,275</u>	<u>-</u>	<u>-</u>	<u>1,493,415</u>
Total capital assets being depreciated	<u>197,787,741</u>	<u>2,155,335</u>	<u>-</u>	<u>2,847,020</u>	<u>202,790,097</u>
Less accumulated depreciation for:					
Buildings and building Improvements	931,144	126,310	-	-	1,057,454
Systems - water and sewer	69,550,142	3,831,466	-	-	73,381,608
Furniture, fixtures and equipment	1,523,729	84,397	-	-	1,608,126
Vehicles	<u>982,452</u>	<u>102,406</u>	<u>-</u>	<u>-</u>	<u>1,084,858</u>
Total accumulated depreciation	<u>72,987,467</u>	<u>4,144,579</u>	<u>-</u>	<u>-</u>	<u>77,132,046</u>
Total capital assets being depreciated, net	<u>124,800,274</u>	<u>(1,989,244)</u>	<u>-</u>	<u>2,847,020</u>	<u>125,658,051</u>
Total business-type activities Capital assets, net	<u>\$126,478,890</u>	<u>\$ (1,989,244)</u>	<u>\$ -</u>	<u>\$ 2,847,020</u>	<u>\$127,336,667</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2008**

NOTE 7 - CAPITAL ASSETS (CONTINUED)

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

Governmental activities:	
General government	\$ 283,205
Public safety	466,348
Public works	3,811,277
Culture and recreation	21,575
Economic development	20,528
Health & Welfare	<u>555,290</u>
Total depreciation expense - governmental activities	<u>\$ 5,158,223</u>
Business-type activities:	
Solid Waste	\$ 219
Utilities Operations	1,319,973
Mosquito Operations	10,342
Sewerage Operations	<u>2,814,045</u>
Total depreciation expense - business-type activities	<u>\$ 4,144,579</u>

Construction in progress is comprised of the following:

	<u>Expended to Dec. 31, 2008</u>
Governmental Activities:	
Sewer Regionalization	\$ 2,410,875
Infiltration Repairs	489,753
Construction Skips Ph II	308,100
Za Montz Lift Station	334,589
Garyville Sewerage	82,540
GVFD Engineering/Arch.	1,168,784
Ruddock Well System	4,147,269
Ruddock – Elevated Tank #2	48,140
Water Storage Tank Rehabilitation	42,003
Regional Water Plant	347,729
Backflow Prevention Program	6,000
Animal Shelter Building	<u>135,690</u>
TOTAL CONSTRUCTION IN PROGRESS	<u>\$ 9,521,472</u>

The Parish is committed to spending approximately \$15 million to complete the above projects.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2008**

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, 2008, the current employer contribution rate is 12.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one per cent of

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2008**

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 $3\frac{1}{3}\%$ 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 13.75% through June 30, 2008. Effective July 1, 2008, the employer's contribution rate decreased to 12.50%. During the year ended December 31, 2008, actual employer contributions were 100% of required contributions.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2008**

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,		
	2006	2007	2008
Employer required contribution rate	12.75%	13.25%	12.75%
Covered payroll	\$ 6,317,516	\$ 6,978,943	\$ 7,582,172
Required employer contributions	\$ 805,483	\$ 924,710	\$ 966,727
Actual Parish contributions	\$ 805,483	\$ 924,710	\$ 966,727

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

	December 31,		
	2006	2007	2008
Employer required contribution rate	18.00%/15.50%	15.50%/13.75%	13.75%/12.50%
Covered payroll	\$ 694,913	\$ 766,959	\$ 1,037,652
Required employer contributions	\$ 106,410	\$ 112,215	\$ 134,444
Actual Parish contributions	\$ 106,410	\$ 112,215	\$ 134,444

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2008

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 2008, St. John the Baptist Parish's portion of health care funding cost for retired employees totaled \$503,245, the dental totaled \$22,477, and the life insurance totaled \$7,277.

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, 2008**

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, 2008 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 (Asset). The table below shows St. John the Baptist Parish's Net Other Post-employment Benefit (OPEB) Obligation (Asset) for fiscal year ending December 31, 2008:

	<u>Medical</u>	<u>Dental</u>	<u>Life</u>
Beginning Net OPEB Obligation (Asset) 1/1/2008	\$ -	\$ -	\$ -
Annual required contribution	1,538,753	71,154	18,375
Interest on Net OPEB Obligation (Asset)	-	-	-
ARC Adjustment	-	-	-
OPEB Cost	<u>1,538,753</u>	<u>71,154</u>	<u>18,375</u>
Contribution	-	-	-
Current year retiree premium	<u>(503,245)</u>	<u>(22,477)</u>	<u>(7,277)</u>
Change in Net OPEB Obligation	1,035,508	48,677	11,098
Ending Net OPEB Obligation (Asset) 12/31/2008	<u>\$ 1,035,508</u>	<u>\$ 48,677</u>	<u>\$ 11,098</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2008**

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, 2008, 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 2008, 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, 2008**

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:

Age	Percent Turnover
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, 2008

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, 2008**

NOTE 10 - ACCOUNTS, SALARIES, AND OTHER PAYABLES

The following is a summary of accounts, contracts, salaries, and other payables as of December 31, 2008.

Class of Payable	General Fund	Economic Development	Roads and Bridges	1992 General			Solid Waste	Nonmajor Funds	Total
				Obligation Sinking	Utilities System	Sewerage			
Salaries	\$ 28,099	\$ 5,129	\$ -	\$ -	\$ 101,446	\$ 108,303	\$ -	\$ 21,220	\$ 264,197
Withholdings	112,320	-	199,222	-	82,514	90,158	-	21,354	505,568
Contracts	-	-	80,563	-	-	-	-	206,205	286,768
Accounts	400,640	71,958	909,366	275	284,010	1,153,591	272,682	1,805,270	4,897,792
Total	<u>\$ 541,059</u>	<u>\$ 77,087</u>	<u>\$ 1,189,151</u>	<u>\$ 275</u>	<u>\$ 467,970</u>	<u>\$ 1,352,052</u>	<u>\$ 272,682</u>	<u>\$ 2,054,049</u>	<u>\$ 5,954,325</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2008**

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, 2008:

<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	\$ 216,816	\$ 34,203
LaPlace E-One HP-75	624,000	5.35	09/05/13	468,289	77,769
Reserve Rescue Pumper	406,000	4.30	12/01/14	355,056	55,252
Garyville Rescue Pumper	340,745	5.25	07/08/16	285,787	63,609
Public Works					
Tractors/Mowers	267,614	4.35	12/25/11	167,484	11,469
JCB Excavator	60,045	5.50	06/22/09	10,955	152
Komatsu D39px-21A	74,000	4.50	05/01/11	36,605	2,024
Hydraulic Excavators	<u>194,584</u>	5.50	07/08/11	<u>130,638</u>	<u>9,650</u>
Total Leases Payable	<u>\$2,290,289</u>			<u>\$ 1,671,630</u>	<u>\$ 254,128</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, 2008:

<u>Year Ended</u>	<u>Governmental Funds</u>
2009	\$ 334,100
2010	339,281
2011	322,192
2012	238,719
2013	250,702
2014-2017	<u>440,764</u>
Total Minimum Lease Payments	1,925,758
Less: Amounts Representing Interest	<u>(254,128)</u>
Present Value of Net Minimum Lease Payments	<u>\$ 1,671,630</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2008**

NOTE 12 - LONG-TERM DEBT

The following is a summary of long-term debt transactions of the Parish for the year ended December 31, 2008:

	<u>Balance 1/1/2008</u>	<u>Issues or Additions</u>	<u>Payments or Expenditures</u>	<u>Discount/ (Premium)</u>	<u>Balance 12/31/2008</u>	<u>Due Within One Year</u>
Governmental Activities						
General Obligation Bonds	\$ 29,045,000	\$ 4,560,000	\$ 6,105,000	\$ -	\$ 27,500,000	\$ 1,480,000
Certificates of Indebtedness	8,421,000	-	826,000	-	7,595,000	865,000
Public Improvement Bonds	15,038,578	-	1,895,000	(3,370)	13,140,208	1,995,000
Sales Tax Bonds	2,153,245	-	135,000	(3,164)	2,015,081	150,000
Capital Lease Obligations	1,722,441	406,000	456,811	-	1,671,630	334,100
Net Post-Employment Obligation	-	1,095,283	-	-	1,095,283	-
Total Governmental Activities	<u>56,380,264</u>	<u>6,061,283</u>	<u>9,417,811</u>	<u>(6,534)</u>	<u>53,017,202</u>	<u>4,824,100</u>
Business-Type Activities						
Revenue Bonds	7,183,869	-	353,607	3,824	6,834,086	368,426
Total Business-Type Activities	<u>7,183,869</u>	<u>-</u>	<u>353,607</u>	<u>3,824</u>	<u>6,834,086</u>	<u>368,426</u>
Total Governmental and Business-Type Activities	<u>\$ 63,564,133</u>	<u>\$ 6,061,283</u>	<u>\$ 9,771,418</u>	<u>\$ (2,710)</u>	<u>\$ 59,851,288</u>	<u>\$ 5,192,526</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2008**

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	\$ 465,000	\$ 96,800
Public Improvement Bonds, Series ST-1994	10/01/94	500,000	5.5-10.0	01/01/14	200,000	37,800
Public Improvement Bonds, Series ST-1995	07/01/95	800,000	5.3-10.0	01/01/15	565,000	135,314
Public Improvement Refunding Bonds-1996	12/01/96	6,800,000	3.9-5.6	12/01/14	2,940,000	583,152
Public Improvement Bonds ST-1996	10/01/96	2,700,000	5.1-5.5	12/01/14	1,205,000	242,650
Public Improvement Refunding Bonds, Series ST-1999	12/01/99	14,925,000	4.375-5.5	01/01/14	7,520,000	1,423,371
Public Improvement Refunding Bonds, Series ST-1999 (Economic Development)	04/01/99	805,000	3.75-4.5	01/01/10	100,000	2,250
Public Improvement Bonds ST-2002 (Economic Development)	03/01/02	330,000	2.50-8.0	01/01/12	115,000	24,581
Total Public Improvement Bonds					<u>\$ 13,110,000</u>	<u>\$ 2,545,918</u>
<u>General Obligation Bonds</u>						
General Obligation Bonds - Series 2002	06/01/02	6,635,000	4.20-7.0	03/01/12	\$ 5,285,000	\$ 1,953,664
General Obligation Bonds - Series 2003	02/01/03	11,365,000	5.0	02/01/13	9,410,000	3,573,164
General Obligation Bonds - Series 2004	11/16/04	8,300,000	3.5-5.0	03/01/24	7,170,000	2,617,576
General Obligation Bonds - Series 2005	02/01/05	1,200,000	0.10-5.95	03/01/24	1,075,000	419,581
General Obligation Refunding Bonds - Series 2008	11/06/08	4,485,000	3.59%	03/01/18	4,560,000	835,633
Total General Obligation Bonds					<u>\$ 27,500,000</u>	<u>\$ 9,399,618</u>
<u>Certificates of Indebtedness</u>						
Certificate of Indebtedness-2002	01/09/02	1,840,000	3.65	04/01/09	\$ 270,000	\$ 4,928
Certificate of Indebtedness-2004	10/20/04	723,000	4.78	04/01/20	629,000	167,661
Certificate of Indebtedness-2005	06/07/05	750,000	3.80	04/01/15	560,000	77,900
Certificate of Indebtedness-2006	08/21/06	5,650,000	4.18	04/01/18	4,907,000	1,101,116
Certificate of Indebtedness-2006A	09/26/06	550,000	4.18	04/01/19	476,000	106,213
Certificate of Indebtedness-2007	11/08/07	600,000	4.08	04/01/17	570,000	118,932
Certificate of Indebtedness-2007A	12/21/07	200,000	4.25	01/04/17	183,000	37,167
Total Certificates of Indebtedness					<u>\$ 7,595,000</u>	<u>\$ 1,613,917</u>
<u>Sales Tax Bonds</u>						
Series 2003	02/01/03	330,000	4.0	02/01/13	\$ 185,000	\$ 19,655
Series 2005	02/01/05	1,300,000	3.5-6.0	02/01/20	1,110,000	298,286
Series 2006	02/01/06	765,000	7.27	02/01/20	685,000	210,559
Total Sales Tax Bonds					<u>\$ 1,980,000</u>	<u>\$ 528,500</u>
Total Bonds and Certificates of Indebtedness					<u>\$ 50,185,000</u>	<u>\$ 14,087,953</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	\$ 167,000	\$ 35,649
Water Revenue Refunding Series 1997B						
Taxable bonds	10/01/97	2,445,000	8.00	12/01/11	770,000	126,000
Water Revenue Utility Bonds Series 1998	6/1/98	3,500,000	5.125	06/01/28	2,650,110	1,459,187
Water Revenue Utility Bonds Series 1999	11/1/99	3,500,000	4.20-5.75	12/01/19	3,355,000	1,469,215
Total Revenue Bonds					<u>\$ 6,942,110</u>	<u>\$ 3,090,051</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2008**

NOTE 12 - LONG-TERM DEBT (CONTINUED)

The annual requirements to maturity for water revenue bonds as of December 31, 2008 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>
2009	\$ 368,426	\$ 398,517
2010	400,832	368,881
2011	430,949	340,848
2012	459,997	311,005
2013	481,280	286,037
2014-2028	<u>4,800,626</u>	<u>1,384,763</u>
	<u>\$ 6,942,110</u>	<u>\$ 3,090,051</u>

The annual requirements to maturity for general obligation bonds as of December 31, 2008 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>
2009	\$ 1,480,000	\$ 1,116,551
2010	1,525,000	1,083,395
2011	1,595,000	1,019,959
2012	1,675,000	951,206
2013	1,760,000	878,438
2014-2024	<u>19,465,000</u>	<u>4,350,069</u>
	<u>\$ 27,500,000</u>	<u>\$ 9,399,618</u>

The annual requirements to maturity for sales tax bonds as of December 31, 2008 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>
2009	\$ 150,000	\$ 80,746
2010	155,000	74,802
2011	160,000	68,541
2012	170,000	61,848
2013	175,000	54,805
2014-2020	<u>1,170,000</u>	<u>187,758</u>
	<u>\$ 1,980,000</u>	<u>\$ 528,500</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2008**

NOTE 12 - LONG-TERM DEBT (CONTINUED)

The annual requirements to maturity for certificates of indebtedness as of December 31, 2008 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>
2009	\$ 865,000	\$ 295,551
2010	646,000	265,034
2011	674,000	237,818
2012	706,000	209,368
2013	734,000	179,684
2014-2020	<u>3,970,000</u>	<u>426,462</u>
	<u>\$7,595,000</u>	<u>\$ 1,613,917</u>

The annual requirements to maturity for public improvement bonds as of December 31, 2008 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>
2009	\$ 1,995,000	\$ 711,267
2010	2,065,000	605,361
2011	2,180,000	489,986
2012	2,265,000	368,669
2013	2,240,000	244,901
2014-2014	<u>2,365,000</u>	<u>125,734</u>
	<u>\$13,110,000</u>	<u>\$2,545,918</u>

General Obligation Bonds, totaling \$27,500,000 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 \$27,500,000.

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, 2008

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, 2008, \$13,205,000 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, 2008, \$1,360,000 of water and gas bonds outstanding are considered defeased.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2008**

NOTE 14 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of December 31, 2008, is as follows:

Due To/From Other Funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Road & Bridges	8,340
	Sewerage	9,629
	Utilities	5,743
	Nonmajor Governmental Funds	129,627
Sales Tax District	Solid Waste	390,000
	Sewerage	6,500,000
Roads and Bridges	General Fund	189
	Utilities	21,557
	Nonmajor Governmental Funds	12,378
	Sales Tax	1,000,000
Utilities System	General Fund	28,577
	Nonmajor Governmental Funds	69
Sewerage	Utilities	1,219,577
	General Fund	5,839
	Roads and Bridges	7,782
Solid Waste	Utilities System	1,170,205
Mosquito Abatement	Utilities System	123,572
Nonmajor Governmental Funds	Utilities System	107,875
	General Fund	5,914
	Nonmajor Governmental Funds	53,326
	Sales Tax	<u>415,000</u>
		<u>\$ 11,215,199</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, 2008**

NOTE 14 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (CONTINUED)

A summary of interfund transfers at December 31, 2008, are as follows:

Transfer Out:	<u>General Fund</u>	<u>Roads and Bridges</u>	<u>Utilities</u>	<u>Economic Development</u>	<u>Sewerage</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Sales Tax District	\$ 242,278	\$3,500,000	\$ -	\$ -	\$1,900,000	\$3,370,111	\$9,012,389
Economic Development	2,545,000	-	-	-	-	713,312	3,258,312
Roads & Bridges	210,231	-	-	-	-	-	210,231
Sewerage Utilities System	483,873	-	-	-	-	-	483,873
Mosquito Abatement	340,873	-	-	-	-	-	340,873
	15,000	-	-	-	-	-	15,000
Nonmajor Governmental Funds	391,117	-	221,847	10,000	10,000	272,613	905,577
Total	<u>\$4,228,372</u>	<u>\$3,500,000</u>	<u>\$221,847</u>	<u>\$10,000</u>	<u>\$1,910,000</u>	<u>\$ 4,356,036</u>	<u>\$14,226,255</u>

Transfers are primarily used to move funds from:

- The Sales Tax District to other funds in connection with the operations, capital improvements and maintenance of the 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, a residual equity transfer was made from a nonmajor governmental fund which was no longer being used. One transfer was made to the Utilities Fund in the amount of \$221,847.

NOTE 15 - 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, 2008, there was no surplus in the Criminal Court Fund.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2008**

NOTE 16 - 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 17 - 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, 2008**

NOTE 18 - PAYABLE FROM RESTRICTED ASSETS

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

	Utilities <u>System</u>
Customer deposits	\$1,353,883
Current portion of bonds payable	305,595
Accrued interest payable	<u>114,630</u>
Total	<u>\$1,774,108</u>

NOTE 19 - 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 20 - WIRELESS EMERGENCY 911 SERVICE CHARGE (UNAUDITED)

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, 2006, the Parish had entered into a Cooperative Endeavor Agreements or Non-Disclosure Agreements provided for by Act 1029 with five CMRS service suppliers. During the year-ended December 31, 2006, the Parish derived \$306,565 in revenues from the service charge. During 2006, the Parish completed implementation of Phase I and anticipates completing Phase II by December 31, 2009.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2008**

NOTE 21 -SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNITS

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

A. CASH

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

	Library
Bank accounts Per Balance Sheet	<u>\$ 1,277,471</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.

	Library
Bank accounts Per Bank	<u>\$ 1,229,751</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>\$ 979,751</u>
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**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2008**

NOTE 21 -SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNITS (CONTINUED)

Custodial risk is the risk that, in the event of a bank failure, the component units' deposits might not be recovered. Community Action deposit policy for custodial credit risk conforms to state law.

B. CAPITAL ASSETS

Capital assets for the component unit are as follows:

	<u>Library</u>
Equipment & furniture	\$ 1,250,746
Library books	3,179,034
Buildings	2,663,360
Land	<u>40,000</u>
Subtotal	7,133,140
Less: Accumulated Depreciation	<u>(4,178,404)</u>
Total	<u>\$ 2,954,736</u>

C. PENSION PLAN

Substantially all employees of the St. John the Baptist Parish Community Action Agency and 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 Community Action Agency and the St. John the Baptist Parish Library contributions to the plan:

<u>Library</u>	<u>December 31</u>		
	<u>2006</u>	<u>2007</u>	<u>2008</u>
Employer required contribution rate	12.75%	13.25%	12.75%
Covered payroll	\$ 595,419	\$ 699,019	\$ 715,035
Required employer contributions	\$ 75,916	\$ 92,620	\$ 91,167
Library contributions	\$ 75,916	\$ 92,620	\$ 91,167

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2008**

NOTE 21 -SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNITS (CONTINUED)

D. LONG-TERM DEBT

Changes in long-term obligations of the component unit are as follows:

Library

1. Accrued Annual and Sick Leave

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

	<u>Unused Annual Leave</u>	<u>Unused Sick Leave</u>	<u>Totals</u>
Long-term obligations payable at December 31, 2007	\$53,319	\$113,390	\$166,709
Additions	59,298	43,838	103,136
Deductions	<u>(50,372)</u>	<u>(35,807)</u>	<u>(86,179)</u>
Long-term obligations payable at December 31, 2008	<u>\$62,245</u>	<u>\$121,421</u>	<u>\$183,666</u>

2. Certificate of Indebtedness

On March 10, 1998, the Parish Council issued Certificates of Indebtedness, Series 1998, with a principal amount totaling \$2,925,000. The proceeds from this issue are for maintaining, constructing, and operating libraries within the Parish. The certificates mature serially through March 1, 2008, and are backed by the full faith and credit of St. John the Baptist Parish. The Library is obligated to paying all principal, interest, and costs associated with this bond issue.

The following is a summary of the changes in general long-term debt of certificates of indebtedness for the year ended December 31, 2007:

Balance due at January 1, 2007	\$ 360,000
Issued	-
Retired	<u>(360,000)</u>
Balance due at December 31, 2008	<u>\$ -</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2008**

**NOTE 21 -SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT
UNITS (CONTINUED)**

3. 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>
2009	<u>\$ 3,834</u>

NOTE 22 – SUBSEQUENT EVENTS

In April, 2009, St. John Parish voters passed five propositions, allowing the Parish Council to issue up to a total of \$29,500,000 in General Obligation Bonds which would be used to finance future construction projects throughout the Parish. The construction projects include expansion to the Lyons and Edgard Water plants; improvements and/or construction relating 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, including acquiring buildings, equipment and furnishings, as well as the construction of a gymnasium.

**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, 2008**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem	\$ 1,342,700	\$ 1,485,590	\$ 1,485,607	\$ 17
Licenses and permits	1,467,800	1,587,960	1,587,966	6
Intergovernmental revenues:				
Federal grants	67,800	84,370	84,369	(1)
State revenue sharing	65,000	66,630	66,630	-
Other	293,900	354,369	354,347	(22)
Fees, charges, and commissions	223,200	158,495	158,504	9
Interest income	31,000	9,707	9,709	2
Other revenue	57,500	51,051	118,550	67,499
Total Revenues	3,548,900	3,798,172	3,865,682	67,510
Expenditures				
Current:				
General government:				
Legislative	472,100	496,038	496,004	34
District Attorney	330,500	339,151	339,150	1
District Court	320,000	365,581	365,579	2
Clerk of Court	51,000	77,637	77,777	(140)
Probation Officer	38,500	46,261	46,262	(1)
Executive - President and Finance	427,100	488,388	488,288	100
Parish President Salary	123,318	119,814	119,814	-
Registrar of Voters	55,650	52,458	50,521	1,937
Elections	24,500	51,894	51,894	-
General and Administrative	322,000	323,497	323,487	10
Civil Service	50,000	54,181	54,206	(25)
Planning and Zoning	618,250	609,740	611,827	(2,087)
Employee Benefits	689,750	655,864	655,884	(20)
General Government	768,000	898,243	898,244	(1)
Equipment and Building Insurance	170,000	171,170	171,170	-
Public Safety - Sheriff	489,000	537,727	537,727	-
Coroner	137,300	137,575	137,574	1
J.P. and Constable	83,100	87,099	87,098	1
Community Action	97,300	98,987	121,496	(22,509)
Summer Food Service	179,500	179,500	179,422	78
Purchasing	58,835	60,703	60,704	(1)
Health and Human Services	59,835	74,074	74,075	(1)
Human Resources	60,735	63,570	63,568	2
Grant Funded Projects	67,800	84,370	84,369	1
Debt service				
COI-2007	74,602	74,602	74,602	-
COI-2006	651,746	651,746	651,746	-
COI-2005	87,515	87,515	87,515	-
COI-2004	68,246	67,409	67,410	(1)
Interest Expense				
COI - 2002	269,509	269,509	269,509	-
Total Expenditures	6,845,691	7,224,303	7,246,922	(22,619)

(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, 2008**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
Excess (Deficiency) of Revenues Over Expenditures	\$ (3,296,791)	\$ (3,426,131)	\$ (3,381,240)	\$ 44,891
Other Financing Sources (Uses)				
Transfers in	3,795,872	4,295,872	4,228,372	(67,500)
Total Other Financing Sources	3,795,872	4,295,872	4,228,372	(67,500)
Net Change in Fund Balances	499,081	869,741	847,132	(22,609)
Fund Balances, Beginning of Year	493,139	493,139	493,139	-
Fund Balances, End of Year	\$ 992,220	\$ 1,362,880	\$ 1,340,271	\$ (22,609)

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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	4,820,000	5,191,150	5,191,151	1
Other taxes and penalties	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	115,314	115,314	-
State funds:				
Parish transportation	460,000	553,725	553,722	(3)
State revenue sharing	-	-	-	-
Other	14,000	1,000	1,000	-
Fees, charges, and commissions	170,800	222,850	222,856	6
Fines and forfeitures	18,000	8,600	8,623	23
Interest income	43,000	16,550	16,548	(2)
Other revenue	3,000	22,860	22,861	1
Total Revenues	<u>5,528,800</u>	<u>6,132,049</u>	<u>6,132,075</u>	<u>26</u>
Expenditures				
Current:				
General government:				
Legislative	-	-	-	-
Judicial	-	-	-	-
Executive	-	-	-	-
Elections	-	-	-	-
Finance and administration	-	-	-	-
Civil service	-	-	-	-
Building and plant	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	-	-	-	-
Public works	7,995,550	9,129,735	9,133,715	(3,980)
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Transportation	-	-	-	-
Debt Service	161,661	165,726	161,679	4,047
Total Expenditures	<u>8,157,211</u>	<u>9,295,461</u>	<u>9,295,394</u>	<u>67</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,628,411)</u>	<u>(3,163,412)</u>	<u>(3,163,319)</u>	<u>93</u>
Other Financing Sources (Uses)				
Proceeds of debt issued	-	-	-	-
Proceeds of leases	-	-	-	-
Sale of Fixed Assets	-	-	-	-
Transfers in	2,500,000	3,500,000	3,500,000	-
Transfers out	(210,231)	(210,231)	(210,231)	-
Total Other Financing Sources (Uses)	<u>2,289,769</u>	<u>3,289,769</u>	<u>3,289,769</u>	<u>-</u>
Net Change in Fund Balances	(338,642)	126,357	126,450	93
Fund Balances, Beginning of Year	<u>1,707,119</u>	<u>1,707,119</u>	<u>1,707,119</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 1,368,477</u>	<u>\$ 1,833,476</u>	<u>\$ 1,833,569</u>	<u>\$ 93</u>

**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, 2008**

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	4,820,000	5,191,151	5,191,151	-
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	127,800	72,136	72,138	2
Other revenue	120,000	144,640	144,640	-
Total Revenues	<u>5,067,800</u>	<u>5,407,927</u>	<u>5,407,929</u>	<u>2</u>
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	1,279,280	1,458,596	1,455,734	2,862
Transportation	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	<u>1,279,280</u>	<u>1,458,596</u>	<u>1,455,734</u>	<u>2,862</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>3,788,520</u>	<u>3,949,331</u>	<u>3,952,195</u>	<u>2,864</u>
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	(2,693,313)	(3,258,313)	(3,258,312)	1
Total Other Financing Sources (Uses)	<u>(2,683,313)</u>	<u>(3,248,313)</u>	<u>(3,248,312)</u>	<u>1</u>
Net Change in Fund Balances	1,105,207	701,018	703,883	2,865
Fund Balances, Beginning of Year	<u>2,516,325</u>	<u>2,516,325</u>	<u>2,516,325</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 3,621,532</u>	<u>\$ 3,217,343</u>	<u>\$ 3,220,208</u>	<u>\$ 2,865</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
SALES TAX DISTRICT
For the Year Ended December 31, 2008**

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	12,060,000	13,041,815	13,041,813	(2)
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	310,000	161,000	160,857	(143)
Other revenue	-	-	-	-
Total Revenues	<u>12,370,000</u>	<u>13,202,815</u>	<u>13,202,670</u>	<u>(145)</u>
Expenditures				
Current:				
General government:				
Legislative	-	-	-	-
Judicial	-	-	-	-
Executive	-	-	-	-
Elections	-	-	-	-
Finance and administration	-	-	24	(24)
Civil service	-	-	-	-
Building and plant	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Transportation	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>24</u>	<u>(24)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>12,370,000</u>	<u>13,202,815</u>	<u>13,202,646</u>	<u>(169)</u>
Other Financing Sources (Uses)				
Proceeds of debt issued	-	-	-	-
Proceeds of leases	-	-	-	-
Sale of Fixed Assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(9,012,389)	(9,012,389)	(9,012,389)	-
Total Other Financing Sources (Uses)	<u>(9,012,389)</u>	<u>(9,012,389)</u>	<u>(9,012,389)</u>	<u>-</u>
Net Change in Fund Balances	3,357,611	4,190,426	4,190,257	(169)
Fund Balances, Beginning of Year	<u>8,632,679</u>	<u>8,632,679</u>	<u>8,632,679</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 11,990,290</u>	<u>\$ 12,823,105</u>	<u>\$ 12,822,936</u>	<u>\$ (169)</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2008**

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, 2008**

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	<u>\$116,428</u>
 <u>PARISH COUNCIL</u>	
Cleveland Farlough, Council-at-Large, Division A	\$ 343
Steve Lee, Council-at-Large, Division B	8,230
Mark Chapman, District V	343
Lester Rainey, Sr., District I	343
Allen St. Pierre, District II	343
Richard Dale Wolfe, Council-at-Large, Division A	8,230
Jaclyn Hotard, Council Chairperson, District IV	8,230
Charles Julien, District III	7,887
Haston Lewis, Sr., District I	7,887
Daniel Millet, District II	7,887
Darnel Usry, District V	7,887
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 previous accounted for in the General Fund.

Land Escrow Fund - The Land Escrow Fund was established to account for the proceeds obtained through the sale of properties by the Parish.

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.

2002 General Obligation Bond Construction Fund - The fund was created in 2002 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 .49 mill Ad Valorem Tax.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2008**

	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	\$ -	\$ 306,913	\$ 183,415	\$ 230,054	\$ 511,394	\$ 35,881	\$ 184,882	96,690	\$ 2,169,753	\$ 359,429
Prepaid items	-	400	-	-	-	928	-	-	-	-
Receivables										
Accounts	48,934	2,991	-	-	-	13,839	-	502	333,149	142,588
Ad valorem	-	-	1,347,851	279,745	282,585	-	-	-	-	-
Due from other funds	-	51,846	-	-	-	-	-	3,730	3,664	-
Due from other governments	-	35,368	18,835	12,161	-	2,235	55,380	149,240	11,575	16,302
Other assets	-	-	-	-	-	-	-	-	100,000	-
Total assets	\$ 48,934	\$ 397,518	\$ 1,550,101	\$ 521,960	\$ 793,979	\$ 52,883	\$ 240,262	\$ 250,162	\$ 2,618,141	\$ 518,319
Liabilities and fund balance										
Liabilities										
Accounts and salaries payable	\$ 118,983	\$ 28,008	\$ 172,378	\$ 56,446	\$ 29,700	\$ 17,435	\$ 21,654	181,734	\$ 50,638	\$ 23,857
Due to other funds	105,627	-	-	-	12,000	-	7,219	-	5,476	2,344
Due to other governments	-	-	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-	-	-	-
Total liabilities	224,610	28,008	172,378	56,446	41,700	17,435	28,873	181,734	56,114	26,201
Fund balances										
Reserved for prepaid items	-	400	-	-	-	928	-	-	-	-
Unreserved, undesignated	(175,676)	369,110	1,377,723	465,514	752,279	34,520	211,389	68,428	2,562,027	492,118
Total fund balances	(175,676)	369,510	1,377,723	465,514	752,279	35,448	211,389	68,428	2,562,027	492,118
Total liabilities and fund balances	\$ 48,934	\$ 397,518	\$ 1,550,101	\$ 521,960	\$ 793,979	\$ 52,883	\$ 240,262	\$ 250,162	\$ 2,618,141	\$ 518,319

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
December 31, 2008**

	Special Revenue										Total
	Westbank Volunteer Fire Department	Garyville Volunteer Fire Department	Fire Services	Communi- cation District	Ambulance	ARC Maintenance	Senior Citizens Tax	Land Escrow	Convention Center		
Assets											
Cash and cash equivalents	\$ 367,907	\$ 525,806	\$ 4,057,052	\$ 1,814,655	\$ 38,592	\$ 98,486	\$ 1,230	\$ -	\$ 387,769	\$ 11,369,908	
Prepaid items	-	-	-	-	-	-	-	-	-	1,328	
Receivables											
Accounts	95,281	95,281	666,303	82,934	9,694	-	-	-	16,452	1,507,948	
Advallorem	-	-	-	-	-	282,642	288,362	-	-	2,481,185	
Due from other funds	-	-	-	-	107,875	-	-	-	-	167,115	
Due from other governments	-	10,750	64,918	-	-	-	-	-	-	376,764	
Other assets	-	-	-	9,075	-	-	-	-	-	109,075	
Total assets	\$ 463,188	\$ 631,837	\$ 4,788,273	\$ 1,906,664	\$ 156,161	\$ 381,128	\$ 289,592	\$ -	\$ 404,221	\$ 16,013,323	
Liabilities and fund balance											
Liabilities											
Accounts and salaries payable	\$ 12,150	\$ 72,750	\$ 68,984	\$ 10,891	\$ 23,308	\$ 32,986	\$ -	\$ -	\$ 20,717	\$ 942,619	
Due to other funds	1,566	1,566	45,418	2,184	-	-	-	-	12,000.00	195,400	
Due to other governments	-	-	-	-	-	-	135,300	-	-	135,300	
Other liabilities	-	-	-	-	-	-	-	-	13,300	13,300	
Total liabilities	13,716	74,316	114,402	13,075	23,308	32,986	135,300	-	46,017	1,286,619	
Fund balances											
Reserved for prepaid items	-	-	-	-	-	-	-	-	-	1,328	
Unreserved, undesignated	449,472	557,521	4,673,871	1,893,589	132,853	348,142	154,292	-	358,204	14,725,376	
Total fund balances	449,472	557,521	4,673,871	1,893,589	132,853	348,142	154,292	-	358,204	14,726,704	
Total liabilities and fund balances	\$ 463,188	\$ 631,837	\$ 4,788,273	\$ 1,906,664	\$ 156,161	\$ 381,128	\$ 289,592	\$ -	\$ 404,221	\$ 16,013,323	

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
December 31, 2008**

	Debt Service										Total	
	Parishwide		Economic		Economic		WVFD		WVFD			
	Sewerage	Sales Tax	Development	Sales Tax	Development	Sales Tax	Fire	Protection	Fire	Protection	Reserve	
Assets												
Cash and cash equivalents	\$ 1,228,473	\$ 400,374	\$ 424,072	\$ 57,579	\$ 197,429	\$ 267,057	\$	\$	\$	\$	\$	2,574,984
Total assets	<u>\$ 1,228,473</u>	<u>\$ 400,374</u>	<u>\$ 424,072</u>	<u>\$ 57,579</u>	<u>\$ 197,429</u>	<u>\$ 267,057</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>2,574,984</u>
Liabilities and fund balance												
Liabilities												
Accounts Payable	\$ -	\$ 251	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	251
Total liabilities	<u>\$ -</u>	<u>\$ 251</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>251</u>
Fund balances												
Reserved for debt service	1,228,473	400,123	424,072	57,579	197,429	267,057						2,574,733
Total fund balances	<u>1,228,473</u>	<u>400,123</u>	<u>424,072</u>	<u>57,579</u>	<u>197,429</u>	<u>267,057</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u>2,574,733</u>
Total liabilities and fund balances	<u>\$ 1,228,473</u>	<u>\$ 400,374</u>	<u>\$ 424,072</u>	<u>\$ 57,579</u>	<u>\$ 197,429</u>	<u>\$ 267,057</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>2,574,984</u>

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
December 31, 2008**

	Capital Projects						Total Nonmajor Governmental Funds
	Bond Series						
	2002 General Obligation Bond Construction	2004 Water General Obligation Construction	Parishwide Sewerage Construction Phase II	Fire Department Bond Construction	Total		
Assets							
Cash and cash equivalents	\$ 1,903,732	\$ 1,611,874	\$ 158,003	\$ 75,611	\$ 3,749,220	\$ 17,694,112	
Prepaid Items	-	-	-	-	-	1,328	
Receivables							
Accounts	-	-	-	-	-	1,507,948	
Ad valorem	-	-	415,000	-	415,000	2,481,185	
Due from other funds	-	-	-	-	-	582,115	
Due from other governments	-	-	-	-	-	376,764	
Other assets	-	-	-	-	-	109,075	
Total assets	\$ 1,903,732	\$ 1,611,874	\$ 573,003	\$ 75,611	\$ 4,164,220	\$ 22,752,527	
Liabilities and fund balance							
Liabilities							
Accounts payable	-	\$ 235,586	\$ 533,621	\$ 75,611	\$ 844,818	\$ 1,787,688	
Contracts payable	19,965	162,600	23,640	-	206,205	206,205	
Due to other funds	-	-	-	-	-	195,400	
Due to other governments	-	-	-	-	-	135,300	
Other liabilities	-	-	-	-	-	13,300	
Total liabilities	19,965	398,186	557,261	75,611	1,051,023	2,337,893	
Fund balances							
Reserved for capital projects	1,883,767	1,213,688	15,742	-	3,113,197	20,414,634	
Total fund balances	1,883,767	1,213,688	15,742	-	3,113,197	20,414,634	
Total liabilities and fund balances	\$ 1,903,732	\$ 1,611,874	\$ 573,003	\$ 75,611	\$ 4,164,220	\$ 22,752,527	

**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, 2008**

	Special Revenue														Total						
	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	Weatbank Volunteer Fire Department	Gryville Volunteer Fire Department	Fire Services	Communication District		Ambulance Maintenance	ARC Maintenance	Senior Citizens Tax	Land Escrow	Convention Center	
Revenues																					
Taxes																					
Sales and use																					
Video poker																					
In governmental revenues																					
Federal grants																					
State revenue sharing																					
Surtax																					
Other																					
Fees, charges, and commissions																					
Fines and forfeitures																					
Interest income																					
Other revenue																					
Total revenues	1,187,240	404,269	1,435,995	306,514	297,574	45,342	675,123	675,782	1,880,200	810,649	527,494	532,424	3,632,379	576,152	278,582	289,667	290,326	-	259,116	14,107,828	
Expenditures																					
Current:																					
General government																					
Judicial																					
Public safety																					
Public works																					
Health and welfare																					
Economic development																					
Culture and recreation																					
Debt service																					
Total expenditures	1,108,461	381,500	1,227,133	310,400	137,702	164,705	669,378	647,272	1,535,066	987,403	316,164	272,560	1,936,223	278,060	277,067	260,652	300,000	-	270,452	11,080,198	
Excess (Deficiency) of revenues over expenditures	78,779	22,769	208,862	(3,886)	159,872	(119,363)	5,745	28,510	346,134	(176,754)	211,330	259,864	1,696,156	298,092	1,515	29,015	(9,674)	-	(13,356)	3,027,630	
Other financing sources (uses)																					
Issuance of debt																					
Transfers in																					
Transfers out																					
Total other financing sources (uses)																					
Net change in fund balances	78,779	102,769	78,862	(23,886)	147,872	10,637	(19,255)	68,428	346,134	93,250	145,945	153,947	1,696,156	298,092	(8,485)	29,015	(9,674)	-	(130,851)	3,069,735	
Fund balances, beginning of year	(254,455)	266,741	1,298,861	489,400	604,407	24,811	230,644	-	2,215,893	398,868	303,527	403,574	2,277,715	1,595,497	141,338	319,127	163,966	-	479,055	11,656,969	
Fund balances, end of year	\$ (175,676)	\$ 369,510	\$ 1,377,723	\$ 465,514	\$ 752,279	\$ 35,448	\$ 211,389	\$ 68,428	\$ 2,565,027	\$ 492,118	\$ 449,472	\$ 557,521	\$ 4,673,871	\$ 1,893,589	\$ 132,853	\$ 348,142	\$ 154,292	\$ -	\$ 338,204	\$ 14,726,704	

(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, 2008

	Parishwide Sewerage Sales Tax Reserve	Debt Service				Total
		Parishwide Sewerage Sales Tax Sinking	Economic Development Sales Tax Reserve	Economic Development Sales Tax Sinking	WVFD Fire Protection Reserve	
Revenues						
Interest income	\$ 23,280	\$ 20,700	\$ 8,012	\$ 3,534	\$ 2,508	\$ 6,384
Total revenues	<u>23,280</u>	<u>20,700</u>	<u>8,012</u>	<u>3,534</u>	<u>2,508</u>	<u>6,384</u>
Expenditures						
Debt service						
Principal	-	1,625,000	-	280,000	135,000	-
Interest	-	695,898	-	113,313	86,090	-
Other bond expense	-	5,535	-	600	1,305	-
Total expenditures	<u>-</u>	<u>2,326,433</u>	<u>-</u>	<u>393,913</u>	<u>222,395</u>	<u>-</u>
Excess (Deficiency) of revenues over expenditures	<u>23,280</u>	<u>(2,305,733)</u>	<u>8,012</u>	<u>(390,379)</u>	<u>(219,887)</u>	<u>6,384</u>
Other financing sources (uses)						
Transfers in	-	2,320,111	-	393,312	232,695	-
Transfers out	(10,000)	-	(10,000)	-	-	(20,000)
Total other financing sources (uses)	<u>(10,000)</u>	<u>2,320,111</u>	<u>(10,000)</u>	<u>393,312</u>	<u>232,695</u>	<u>-</u>
Net change in fund balances	<u>13,280</u>	<u>14,378</u>	<u>(1,988)</u>	<u>2,933</u>	<u>12,808</u>	<u>6,384</u>
Fund balances, beginning of year	<u>1,215,193</u>	<u>385,745</u>	<u>426,060</u>	<u>54,646</u>	<u>184,621</u>	<u>260,673</u>
Fund balances, end of year	<u>\$ 1,228,473</u>	<u>\$ 400,123</u>	<u>\$ 424,072</u>	<u>\$ 57,579</u>	<u>\$ 197,429</u>	<u>\$ 267,057</u>

(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, 2008

	Capital Projects					Total	Total Nonmajor Governmental Funds
	Bond Series						
	2002 General Obligation Bond Construction	2004 Water General Obligation Construction	1990 Parishwide Sewerage Construction Phase II	Fire Department Bond Construction	-		
Revenues							
Taxes							
Ad valorem	-	-	-	-	-	-	\$ 2,529,885
Sales and use	-	-	-	-	-	-	6,921,305
Video poker	-	-	-	-	-	-	636,943
Intergovernmental revenues							
Federal grants	-	-	-	-	-	-	358,018
State funds	-	-	-	-	-	-	46,412
State revenue sharing	-	-	-	-	-	-	639,955
Other	-	-	-	-	-	-	1,005,190
Fees, charges, and commissions	-	-	-	-	-	-	1,186,673
Fines and forfeitures	-	-	-	-	-	-	513,421
Other revenue	36,758	242,420	-	-	-	-	639,908
Interest income	36,758	242,420	4,846	21,440	-	305,464	14,477,710
Total revenues	<u>36,758</u>	<u>242,420</u>	<u>4,846</u>	<u>21,440</u>	<u>-</u>	<u>305,464</u>	<u>14,477,710</u>
Expenditures							
Current:							
General government							
Judicial	-	-	-	-	-	-	1,108,461
Public safety	-	-	-	-	-	-	5,722,905
Public works	54,894	2,305,945	1,039,339	1,114,137	-	4,514,315	5,741,448
Health and welfare	-	-	-	-	-	-	1,518,324
Economic development	-	-	-	-	-	-	164,705
Culture and recreation	-	-	-	-	-	-	939,830
Debt service	-	-	-	-	-	-	3,341,581
Total expenditures	<u>54,894</u>	<u>2,305,945</u>	<u>1,039,339</u>	<u>1,114,137</u>	<u>-</u>	<u>4,514,315</u>	<u>18,537,254</u>
Excess (Deficiency) of revenues over expenditures	<u>(18,136)</u>	<u>(2,063,525)</u>	<u>(1,034,493)</u>	<u>(1,092,697)</u>	<u>(4,208,851)</u>	<u>(4,059,544)</u>	<u>-</u>
Other financing sources (uses)							
Issuance of debt	-	-	-	-	-	-	406,000
Transfers in	-	-	1,050,000	-	-	1,050,000	4,256,036
Transfers out	-	(221,847)	-	-	-	(221,847)	(865,660)
Total other financing sources (uses)	<u>-</u>	<u>(221,847)</u>	<u>1,050,000</u>	<u>-</u>	<u>-</u>	<u>828,153</u>	<u>3,796,376</u>
Net change in fund balances	<u>(18,136)</u>	<u>(2,285,372)</u>	<u>15,507</u>	<u>(1,092,697)</u>	<u>(3,380,698)</u>	<u>(263,168)</u>	<u>-</u>
Fund balances, beginning of year	<u>1,901,903</u>	<u>3,499,060</u>	<u>235</u>	<u>1,092,697</u>	<u>6,493,895</u>	<u>20,677,802</u>	<u>-</u>
Fund balances, end of year	<u>\$ 1,883,767</u>	<u>\$ 1,213,688</u>	<u>\$ 15,742</u>	<u>\$ -</u>	<u>\$ 3,113,197</u>	<u>\$ 20,414,634</u>	<u>\$ -</u>

**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, 2008**

	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	1,186,700	1,186,673	(27)
Interest income	600	567	(33)
Other revenue	-	-	-
Total Revenues	<u>1,187,300</u>	<u>1,187,240</u>	<u>(60)</u>
Expenditures			
General government:			
Legislative	-	-	-
Judicial	1,108,464	1,108,461	3
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>1,108,464</u>	<u>1,108,461</u>	<u>3</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>78,836</u>	<u>78,779</u>	<u>(57)</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	78,836	78,779	(57)
Fund Balances, Beginning of Year	<u>(254,455)</u>	<u>(254,455)</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ (175,619)</u>	<u>\$ (175,676)</u>	<u>\$ (57)</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, 2008**

	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	63,970	63,970	-
State funds:			
Parish transportation	-	-	-
State revenue sharing	-	-	-
Other	-	-	-
Fees, charges, and commissions	-	-	-
Fines and forfeitures	-	-	-
Interest income	5,852	5,851	(1)
Other revenue	334,448	334,448	-
Total Revenues	404,270	404,269	(1)
Expenditures			
General government:			
Legislative	-	-	-
Judicial	-	-	-
Executive	-	-	-
Elections	-	-	-
Finance and administration	-	-	-
Civil service	-	-	-
Building and plant	-	-	-
Planning and zoning	-	-	-
Public safety	381,500	381,500	-
Public works	-	-	-
Health and welfare	-	-	-
Economic development	-	-	-
Transportation	-	-	-
Debt Service	-	-	-
Total Expenditures	381,500	381,500	-
Excess (Deficiency) of Revenues Over Expenditures	22,770	22,769	(1)
Other Financing Sources (Uses)			
Proceeds of debt issued	-	-	-
Proceeds of leases	-	-	-
Sale of Fixed Assets	-	-	-
Transfers in	90,000	90,000	-
Transfers out	(10,000)	(10,000)	-
Total Other Financing Sources (Uses)	80,000	80,000	-
Net Change in Fund Balances	102,770	102,769	(1)
Fund Balances, Beginning of Year	266,741	266,741	-
Fund Balances, End of Year	\$ 369,511	\$ 369,510	\$ (1)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
STREET LIGHTING
For the Year Ended December 31, 2008**

	Final Budget	Actual	Variance With Final Budget Positive/(Negative)
Revenues			
Taxes:			
Ad valorem	\$ 1,391,700	\$ 1,391,707	\$ 7
Sales and use	-	-	-
Other taxes and penalties	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues:			
Federal grants	-	-	-
State funds:			
Parish transportation	-	-	-
State revenue sharing	27,695	27,694	(1)
Other	-	-	-
Fees, charges, and commissions	-	-	-
Fines and forfeitures	-	-	-
Interest income	16,000	16,594	594
Other revenue	-	-	-
Total Revenues	1,435,395	1,435,995	600
Expenditures			
General government:			
Legislative	-	-	-
Judicial	-	-	-
Executive	-	-	-
Elections	-	-	-
Finance and administration	-	-	-
Civil service	-	-	-
Building and plant	-	-	-
Planning and zoning	-	-	-
Public safety	-	-	-
Public works	1,227,136	1,227,133	3
Health and welfare	-	-	-
Economic development	-	-	-
Transportation	-	-	-
Debt Service	-	-	-
Total Expenditures	1,227,136	1,227,133	3
Excess (Deficiency) of Revenues Over Expenditures	208,259	208,862	603
Other Financing Sources (Uses)			
Proceeds of debt issued	-	-	-
Proceeds of leases	-	-	-
Sale of Fixed Assets	-	-	-
Transfers in	-	-	-
Transfers out	(130,000)	(130,000)	-
Total Other Financing Sources (Uses)	(130,000)	(130,000)	-
Net Change in Fund Balances	78,259	78,862	603
Fund Balances, Beginning of Year	1,298,861	1,298,861	-
Fund Balances, End of Year	\$ 1,377,120	\$ 1,377,723	\$ 603

**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, 2008**

	Final Budget	Actual	Variance With Final Budget Positive/(Negative)
Revenues			
Taxes:			
Ad valorem	\$ 280,980	\$ 280,977	\$ (3)
Sales and use	-	-	-
Other taxes and penalties	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues:			
Federal grants	-	-	-
State funds:			
Parish transportation	-	-	-
State revenue sharing	18,700	18,718	18
Other	-	-	-
Fees, charges, and commissions	-	-	-
Fines and forfeitures	-	-	-
Interest income	6,820	6,819	(1)
Other revenue	-	-	-
Total Revenues	306,500	306,514	14
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	310,405	310,400	5
Economic development	-	-	-
Transportation	-	-	-
Debt Service	-	-	-
Total Expenditures	310,405	310,400	5
Excess (Deficiency) of Revenues Over Expenditures	(3,905)	(3,886)	19
Other Financing Sources (Uses)			
Proceeds of debt issued	-	-	-
Proceeds of leases	-	-	-
Sale of Fixed Assets	-	-	-
Transfers in	-	-	-
Transfers out	(20,000)	(20,000)	-
Total Other Financing Sources (Uses)	(20,000)	(20,000)	-
Net Change in Fund Balances	(23,905)	(23,886)	19
Fund Balances, Beginning of Year	489,400	489,400	-
Fund Balances, End of Year	\$ 465,495	\$ 465,514	\$ 19

**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, 2008**

	Final Budget	Actual	Variance With Final Budget Positive/(Negative)
Revenues			
Taxes:			
Ad valorem	\$ 283,800	\$ 283,803	\$ 3
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	13,800	13,771	(29)
Other revenue	-	-	-
Total Revenues	297,600	297,574	(26)
Expenditures			
General government:			
Legislative	-	-	-
Judicial	-	-	-
Executive	-	-	-
Elections	-	-	-
Finance and administration	-	-	-
Civil service	-	-	-
Building and plant	-	-	-
Planning and zoning	-	-	-
Public safety	137,700	137,702	(2)
Public works	-	-	-
Health and welfare	-	-	-
Economic development	-	-	-
Transportation	-	-	-
Debt Service	-	-	-
Total Expenditures	137,700	137,702	(2)
Excess (Deficiency) of Revenues Over Expenditures	159,900	159,872	(28)
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	147,900	147,872	(28)
Fund Balances, Beginning of Year	604,407	604,407	-
Fund Balances, End of Year	\$ 752,307	\$ 752,279	\$ (28)

**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, 2008**

	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	2,235	2,235	-
State funds:			
Parish transportation	-	-	-
State revenue sharing	-	-	-
Other	-	-	-
Fees, charges, and commissions	36,992	36,992	-
Fines and forfeitures	-	-	-
Interest income	1,090	1,090	-
Other revenue	5,025	5,025	-
Total Revenues	45,342	45,342	-
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	164,705	164,705	-
Transportation	-	-	-
Debt Service	-	-	-
Total Expenditures	164,705	164,705	-
Excess (Deficiency) of Revenues Over Expenditures	(119,363)	(119,363)	-
Other Financing Sources (Uses)			
Proceeds of debt issued	-	-	-
Proceeds of leases	-	-	-
Sale of Fixed Assets	-	-	-
Transfers in	130,000	130,000	-
Transfers out	-	-	-
Total Other Financing Sources (Uses)	130,000	130,000	-
Net Change in Fund Balances	10,637	10,637	-
Fund Balances, Beginning of Year	24,811	24,811	-
Fund Balances, End of Year	\$ 35,448	\$ 35,448	\$ -

**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, 2008**

	Final Budget	Actual	Variance With Final Budget Positive/(Negative)
Revenues			
Taxes:			
Ad valorem	\$ -	\$ -	\$ -
Sales and use	-	-	-
Other taxes and penalties	637,000	636,943	(57)
Licenses and permits	-	-	-
Intergovernmental revenues:			
Federal grants	-	-	-
State funds:			
Parish transportation	-	-	-
State revenue sharing	-	-	-
Other	-	-	-
Fees, charges, and commissions	34,460	34,471	11
Fines and forfeitures	-	-	-
Interest income	3,700	3,709	9
Other revenue	-	-	-
Total Revenues	675,160	675,123	(37)
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	669,376	669,378	(2)
Debt Service	-	-	-
Total Expenditures	669,376	669,378	(2)
Excess (Deficiency) of Revenues Over Expenditures	5,784	5,745	(39)
Other Financing Sources (Uses)			
Proceeds of debt issued	-	-	-
Proceeds of leases	-	-	-
Sale of Fixed Assets	-	-	-
Transfers in	-	-	-
Transfers out	(25,000)	(25,000)	-
Total Other Financing Sources (Uses)	(25,000)	(25,000)	-
Net Change in Fund Balances	(19,216)	(19,255)	(39)
Fund Balances, Beginning of Year	230,644	230,644	-
Fund Balances, End of Year	\$ 211,428	\$ 211,389	\$ (39)

**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, 2008**

	Final Budget	Actual	Variance With Final Budget Positive/(Negative)
Revenues			
Taxes:			
Ad valorem	\$ -	\$ -	\$ -
Sales and use	1,730,342	1,730,342	-
Other taxes and penalties	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues:			
Federal grants	11,575	11,575	-
State funds:			
Parish transportation	-	-	-
State revenue sharing	-	-	-
Other	94,824	94,824	-
Fees, charges, and commissions	-	-	-
Fines and forfeitures	-	-	-
Interest income	46,459	46,459	-
Other revenue	-	-	-
Total Revenues	1,883,200	1,883,200	-
Expenditures			
General government:			
Legislative	-	-	-
Judicial	-	-	-
Executive	-	-	-
Elections	-	-	-
Finance and administration	-	-	-
Civil service	-	-	-
Building and plant	-	-	-
Planning and zoning	-	-	-
Public safety	1,328,231	1,328,231	-
Public works	-	-	-
Health and welfare	-	-	-
Economic development	-	-	-
Transportation	-	-	-
Debt Service	206,835	206,835	-
Total Expenditures	1,535,066	1,535,066	-
Excess (Deficiency) of Revenues Over Expenditures	348,134	348,134	-
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	348,134	348,134	-
Fund Balances, Beginning of Year	2,213,893	2,213,893	-
Fund Balances, End of Year	\$ 2,562,027	\$ 2,562,027	\$ -

**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, 2008**

	Final Budget	Actual	Variance With Final Budget Positive/(Negative)
Revenues			
Taxes:			
Ad valorem	\$ -	\$ -	\$ -
Sales and use	740,587	740,587	-
Other taxes and penalties	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues:			
Federal grants	16,302	16,302	-
State funds:			
Parish transportation	-	-	-
State revenue sharing	-	-	-
Other	32,046	32,046	-
Fees, charges, and commissions	-	-	-
Fines and forfeitures	-	-	-
Interest income	21,714	21,714	-
Other revenue	-	-	-
Total Revenues	810,649	810,649	-
Expenditures			
General government:			
Legislative	-	-	-
Judicial	-	-	-
Executive	-	-	-
Elections	-	-	-
Finance and administration	-	-	-
Civil service	-	-	-
Building and plant	-	-	-
Planning and zoning	-	-	-
Public safety	890,267	890,267	-
Public works	-	-	-
Health and welfare	-	-	-
Economic development	-	-	-
Transportation	-	-	-
Debt Service	97,136	97,136	-
Total Expenditures	987,403	987,403	-
Excess (Deficiency) of Revenues Over Expenditures	(176,754)	(176,754)	-
Other Financing Sources (Uses)			
Proceeds of debt issued	406,000	406,000	-
Proceeds of leases	-	-	-
Sale of Fixed Assets	-	-	-
Transfers in	-	-	-
Transfers out	(135,996)	(135,996)	-
Total Other Financing Sources (Uses)	270,004	270,004	-
Net Change in Fund Balances	93,250	93,250	-
Fund Balances, Beginning of Year	398,868	398,868	-
Fund Balances, End of Year	\$ 492,118	\$ 492,118	\$ -

**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, 2008**

	Final Budget	Actual	Variance With Final Budget Positive/(Negative)
Revenues			
Taxes:			
Ad valorem	\$ -	\$ -	\$ -
Sales and use	494,878	494,882	4
Other taxes and penalties	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues:			
Federal grants	11,432	11,432	-
State funds:			
Parish transportation	-	-	-
State revenue sharing	-	-	-
Other	11,326	11,326	-
Fees, charges, and commissions	-	-	-
Fines and forfeitures	-	-	-
Interest income	7,339	7,339	-
Other revenue	2,515	2,515	-
Total Revenues	527,490	527,494	4
Expenditures			
General government:			
Legislative	-	-	-
Judicial	-	-	-
Executive	-	-	-
Elections	-	-	-
Finance and administration	-	-	-
Civil service	-	-	-
Building and plant	-	-	-
Planning and zoning	-	-	-
Public safety	316,164	316,164	-
Public works	-	-	-
Health and welfare	-	-	-
Economic development	-	-	-
Transportation	-	-	-
Debt Service	-	-	-
Total Expenditures	316,164	316,164	-
Excess (Deficiency) of Revenues Over Expenditures	211,326	211,330	4
Other Financing Sources (Uses)			
Proceeds of debt issued	-	-	-
Proceeds of leases	-	-	-
Sale of Fixed Assets	-	-	-
Transfers in	-	-	-
Transfers out	(65,385)	(65,385)	-
Total Other Financing Sources (Uses)	(65,385)	(65,385)	-
Net Change in Fund Balances	145,941	145,945	4
Fund Balances, Beginning of Year	303,527	303,527	-
Fund Balances, End of Year	\$ 449,468	\$ 449,472	\$ 4

**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, 2008**

	Final Budget	Actual	Variance With Final Budget Positive/(Negative)
Revenues			
Taxes:			
Ad valorem	\$ -	\$ -	\$ -
Sales and use	494,878	494,878	-
Other taxes and penalties	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues:			
Federal grants	15,750	15,750	-
State funds:			
Parish transportation	-	-	-
State revenue sharing	-	-	-
Other	-	-	-
Fees, charges, and commissions	-	-	-
Fines and forfeitures	-	-	-
Interest income	10,000	10,000	-
Other revenue	11,796	11,796	-
Total Revenues	532,424	532,424	-
Expenditures			
General government:			
Legislative	-	-	-
Judicial	-	-	-
Executive	-	-	-
Elections	-	-	-
Finance and administration	-	-	-
Civil service	-	-	-
Building and plant	-	-	-
Planning and zoning	-	-	-
Public safety	227,895	227,895	-
Public works	-	-	-
Health and welfare	-	-	-
Economic development	-	-	-
Transportation	-	-	-
Debt Service	44,665	44,665	-
Total Expenditures	272,560	272,560	-
Excess (Deficiency) of Revenues Over Expenditures	259,864	259,864	-
Other Financing Sources (Uses)			
Proceeds of debt issued	-	-	-
Proceeds of leases	-	-	-
Sale of Fixed Assets	-	-	-
Transfers in	-	-	-
Transfers out	(105,917)	(105,917)	-
Total Other Financing Sources (Uses)	(105,917)	(105,917)	-
Net Change in Fund Balances	153,947	153,947	-
Fund Balances, Beginning of Year	403,574	403,574	-
Fund Balances, End of Year	\$ 557,521	\$ 557,521	\$ -

**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, 2008**

	Final Budget	Actual	Variance With Final Budget Positive/(Negative)
Revenues			
Taxes:			
Ad valorem	\$ -	\$ -	\$ -
Sales and use	3,460,616	3,460,616	-
Other taxes and penalties	-	-	-
Licenses and permits	-	-	-
Intergovernmental revenues:			
Federal grants	64,918	64,918	-
State funds:			
Parish transportation	-	-	-
State revenue sharing	-	-	-
Other	-	-	-
Fees, charges, and commissions	-	-	-
Fines and forfeitures	-	-	-
Interest income	78,978	78,977	(1)
Other revenue	27,868	27,868	-
Total Revenues	<u>3,632,380</u>	<u>3,632,379</u>	<u>(1)</u>
Expenditures			
General government:			
Legislative	-	-	-
Judicial	-	-	-
Executive	-	-	-
Elections	-	-	-
Finance and administration	-	-	-
Civil service	-	-	-
Building and plant	-	-	-
Planning and zoning	-	-	-
Public safety	1,936,223	1,936,223	-
Public works	-	-	-
Health and welfare	-	-	-
Economic development	-	-	-
Transportation	-	-	-
Debt Service	-	-	-
Total Expenditures	<u>1,936,223</u>	<u>1,936,223</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,696,157</u>	<u>1,696,156</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	1,696,157	1,696,156	(1)
Fund Balances, Beginning of Year	<u>2,977,715</u>	<u>2,977,715</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 4,673,872</u>	<u>\$ 4,673,871</u>	<u>\$ (1)</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, 2008**

	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	543,296	537,114	(6,182)
Fines and forfeitures	-	-	-
Interest income	39,037	39,038	1
Other revenue	-	-	-
Total Revenues	582,333	576,152	(6,181)
Expenditures			
General government:			
Legislative	-	-	-
Judicial	-	-	-
Executive	-	-	-
Elections	-	-	-
Finance and administration	-	-	-
Civil service	-	-	-
Building and plant	-	-	-
Planning and zoning	-	-	-
Public safety	227,856	227,856	-
Public works	-	-	-
Health and welfare	-	-	-
Economic development	-	-	-
Transportation	-	-	-
Debt Service	50,204	50,204	-
Total Expenditures	278,060	278,060	-
Excess (Deficiency) of Revenues Over Expenditures	304,273	298,092	(6,181)
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	304,273	298,092	(6,181)
Fund Balances, Beginning of Year	1,595,497	1,595,497	-
Fund Balances, End of Year	\$ 1,899,770	\$ 1,893,589	\$ (6,181)

**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, 2008**

	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	277,300	277,306	6
Fines and forfeitures	-	-	-
Interest income	600	556	(44)
Other revenue	600	720	120
Total Revenues	278,500	278,582	82
Expenditures			
General government:			
Legislative	-	-	-
Judicial	-	-	-
Executive	-	-	-
Elections	-	-	-
Finance and administration	-	-	-
Civil service	-	-	-
Building and plant	-	-	-
Planning and zoning	-	-	-
Public safety	274,180	277,067	(2,887)
Public works	-	-	-
Health and welfare	-	-	-
Economic development	-	-	-
Transportation	-	-	-
Debt Service	-	-	-
Total Expenditures	274,180	277,067	(2,887)
Excess (Deficiency) of Revenues Over Expenditures	4,320	1,515	(2,805)
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	(5,680)	(8,485)	(2,805)
Fund Balances, Beginning of Year	141,338	141,338	-
Fund Balances, End of Year	\$ 135,658	\$ 132,853	\$ (2,805)

**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, 2008**

	Final Budget	Actual	Variance With Final Budget Positive/(Negative)
Revenues			
Taxes:			
Ad valorem	\$ 283,800	\$ 283,803	\$ 3
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	5,900	5,864	(36)
Other revenue	-	-	-
	<u>289,700</u>	<u>289,667</u>	<u>(33)</u>
Total Revenues			
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	260,636	260,652	(16)
Economic development	-	-	-
Transportation	-	-	-
Debt Service	-	-	-
	<u>260,636</u>	<u>260,652</u>	<u>(16)</u>
Total Expenditures			
Excess (Deficiency) of Revenues Over Expenditures	<u>29,064</u>	<u>29,015</u>	<u>(49)</u>
Other Financing Sources (Uses)			
Proceeds of debt issued	-	-	-
Proceeds of leases	-	-	-
Sale of Fixed Assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)			
Net Change in Fund Balances	29,064	29,015	(49)
Fund Balances, Beginning of Year	<u>319,127</u>	<u>319,127</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 348,191</u>	<u>\$ 348,142</u>	<u>\$ (49)</u>

**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, 2008**

	Final Budget	Actual	Variance With Final Budget Positive/(Negative)
Revenues			
Taxes:			
Ad valorem	\$ 289,600	\$ 289,595	\$ (5)
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	730	731	1
Other revenue	-	-	-
Total Revenues	290,330	290,326	(4)
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	300,000	300,000	-
Economic development	-	-	-
Transportation	-	-	-
Debt Service	-	-	-
Total Expenditures	300,000	300,000	-
Excess (Deficiency) of Revenues Over Expenditures	(9,670)	(9,674)	(4)
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	(9,670)	(9,674)	(4)
Fund Balances, Beginning of Year	163,966	163,966	-
Fund Balances, End of Year	\$ 154,296	\$ 154,292	\$ (4)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
LAND ESCROW FUND
For the Year Ended December 31, 2008**

	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	-	-	-
Interest income	-	-	-
Other revenue	-	-	-
Total Revenues	<u>-</u>	<u>-</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	-	-	-
Health and welfare	-	-	-
Economic development	-	-	-
Culture & Recreation	-	-	-
Debt Service	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</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	-	-	-
Fund Balances, Beginning of Year	-	-	-
Fund Balances, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2008**

	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	130,000	130,000	-
Fees, charges, and commissions	119,300	119,307	7
Fines and forfeitures	-	-	-
Interest income	9,800	9,809	9
Other revenue	-	-	-
Total Revenues	259,100	259,116	16
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	270,450	270,452	(2)
Transportation	-	-	-
Debt Service	-	-	-
Total Expenditures	270,450	270,452	(2)
Excess (Deficiency) of Revenues Over Expenditures	(11,350)	(11,336)	14
Other Financing Sources (Uses)			
Proceeds of debt issued	-	-	-
Proceeds of leases	-	-	-
Sale of Fixed Assets	-	-	-
Transfers in	-	-	-
Transfers out	(109,515)	(109,515)	-
Total Other Financing Sources (Uses)	(109,515)	(109,515)	-
Net Change in Fund Balances	(120,865)	(120,851)	14
Fund Balances, Beginning of Year	479,055	479,055	-
Fund Balances, End of Year	\$ 358,190	\$ 358,204	\$ 14

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STATISTICAL SECTION

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

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					
	2003	2004	2005	2006	2007	2008
Governmental activities						
Invested in capital assets, net of related debt	\$ (11,632,448)	\$ (26,389,901)	\$ (34,741,068)	\$ 16,497,003	\$ 21,049,216	\$ 23,522,817
Restricted	20,964,055	25,486,957	21,461,685	22,647,869	16,587,285	14,712,389
Unrestricted	(5,642,527)	11,837,905	36,904,602	24,529,758	24,692,634	33,622,730
Total governmental activities net assets	\$ 3,689,080	\$ 10,934,961	\$ 23,625,219	\$ 63,674,630	\$ 62,329,135	\$ 71,857,936
Business-type activities						
Invested in capital assets, net of related debt	\$ 72,777,451	\$ 67,997,119	\$ 76,135,970	\$ 113,659,742	\$ 119,295,021	\$ 120,501,581
Restricted	1,353,728	1,353,728	1,353,728	1,353,728	1,353,728	1,353,728
Unrestricted	838,591	310,701	2,169,448	2,654,338	2,062,841	514,403
Total business-type activities net assets	\$ 74,969,770	\$ 69,661,548	\$ 79,659,146	\$ 117,667,808	\$ 122,711,590	\$ 122,369,712
Primary government						
Invested in capital assets, net of related debt	\$ 61,145,003	\$ 41,607,218	\$ 41,394,902	\$ 130,156,745	\$ 140,344,237	\$ 144,024,398
Restricted	22,317,783	26,840,685	22,815,413	24,001,597	17,941,013	16,066,117
Unrestricted	(4,803,936)	12,148,606	39,074,050	27,184,096	26,755,475	34,137,133
Total primary government net assets	\$ 78,658,850	\$ 80,596,509	\$ 103,284,365	\$ 181,342,438	\$ 185,040,725	\$ 194,227,648

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

(accrual basis of accounting)
(Unaudited)

	Fiscal Year					
	2003	2004	2005	2006	2007	2008
Expenses						
Governmental activities:						
General government	\$ 4,216,815	\$ 4,197,867	\$ 2,979,187	\$ 4,925,129	\$ 5,594,372	\$ 6,515,112
Public safety	2,372,408	3,355,043	3,793,967	4,264,345	5,435,975	4,741,752
Public works	6,641,632	916,549	2,402,302	13,948,650	10,194,172	13,391,561
Health and welfare	994,387	1,337,499	765,391	871,122	1,136,211	1,902,590
Economic development	1,089,618	618,765	923,959	1,736,582	1,482,875	1,672,938
Transportation	4,952,934	4,380,063	3,484,896	-	-	-
Culture and recreation	-	-	-	1,159,094	811,635	1,478,688
Interest on long-term debt	2,944,719	2,414,976	2,717,190	2,622,086	2,769,970	2,704,785
Total governmental activities expenses	23,212,513	17,220,762	17,066,892	29,527,008	27,425,210	32,407,426
Business-type activities:						
Utilities	6,176,355	6,349,354	6,279,468	6,376,091	6,669,420	6,772,912
Sewer	9,389,134	9,301,417	10,148,531	8,289,075	7,955,428	17,149,922
Solid Waste	2,618,201	2,907,349	2,720,036	3,283,392	3,074,568	3,241,260
Mosquito	390,717	366,701	333,335	397,517	562,857	787,038
Total business-type activities expenses	18,574,407	18,924,821	19,481,370	18,346,075	18,262,273	27,951,132
Total primary government expenses	\$ 41,786,920	\$ 36,145,583	\$ 36,548,262	\$ 47,873,083	\$ 45,687,483	\$ 60,358,558
Program Revenues						
Governmental activities:						
Charges for services:						
General government	\$ 1,040,531	\$ 1,069,621	\$ 1,146,324	\$ 66,630	\$ 68,311	\$ 108,423
Public safety	1,016,540	847,737	937,154	876,480	902,273	1,186,673
Public works	22,644	87,593	49,770	377,447	330,343	392,752
Health and welfare	247,554	250,036	257,351	261,427	274,773	277,306
Economic development	109,883	120,843	170,563	63,634	10,071	33,410
Transportation	249,188	238,451	266,789	-	-	-
Culture and recreation	-	-	-	414,128	526,263	402,909
Operating grants and contributions	748,915	1,056,719	895,165	1,055,867	971,812	1,791,040
Capital grants and contributions	1,274,406	50,000	1,011,185	862,274	250,965	86,604
Total governmental activities program revenues	4,709,661	3,721,000	4,734,301	3,977,887	3,334,811	4,279,117
Business-type activities:						
Charges for services:						
Utilities	4,511,635	4,643,114	4,969,348	5,494,402	5,097,036	5,635,249
Sewer	3,901,865	4,005,890	5,699,485	5,328,675	4,635,758	4,986,195
Solid Waste	2,569,812	2,821,582	2,977,268	3,074,033	3,357,467	3,560,689
Mosquito	254,811	256,963	262,638	265,251	426,127	527,617
Operating grants and contributions	-	-	-	-	-	7,049,462
Capital grants and contributions	-	-	12,863,463	-	-	-
Total business-type activities program revenues	11,238,123	11,727,549	26,772,202	14,162,361	13,516,388	21,759,212
Total primary government program revenues	\$ 15,947,784	\$ 15,448,549	\$ 31,506,503	\$ 18,140,248	\$ 16,851,199	\$ 26,038,329

(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					
	2003	2004	2005	2006	2007	2008
Net (Expense) Revenue						
Governmental activities	\$ (18,502,852)	\$ (13,499,762)	\$ (12,332,591)	\$ (25,549,121)	\$ (24,090,399)	\$ (28,128,309)
Business-type activities	(7,336,284)	(7,197,272)	7,290,832	(4,183,714)	(4,745,885)	(6,191,920)
Total primary government net expense	\$ (25,839,136)	\$ (20,697,034)	\$ (5,041,759)	\$ (29,732,835)	\$ (28,836,284)	\$ (34,320,229)

General Revenues and Other Changes in Net Assets

Governmental activities:						
Taxes						
Ad valorem	\$ 4,924,583	\$ 5,516,443	\$ 6,103,785	\$ 6,954,957	\$ 7,826,488	\$ 8,215,378
Sales and use	9,939,608	13,110,732	16,445,407	17,801,087	18,051,847	30,345,420
Franchise	663,553	646,171	771,216	797,114	820,720	860,021
Beer taxes	45,590	47,266	53,223	57,871	52,379	51,970
Severance taxes	43,190	67,993	46,628	54,741	96,793	115,469
Video poker taxes	378,946	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	77,383	72,256	214,066	112,694	13,218	97,243
Investment earnings	505,220	542,382	1,054,621	1,885,348	2,023,242	1,035,730
Other general revenues	1,033,139	335,850	723,660	430,793	386,133	625,187
Gain (loss) on disposal of capital assets	202,743	-	360,810	343,050	159,500	-
Capital contributions	-	-	-	-	(7,487,400)	-
Transfers	(1,167,980)	(1,625,915)	(1,373,815)	(1,139,425)	(1,018,760)	(5,526,213)
Total governmental activities	16,645,975	19,151,896	25,022,850	29,080,203	22,744,904	37,657,110
Business-type activities:						
Taxes						
Ad valorem	82,154	88,487	97,917	111,928	125,735	139,039
Unrestricted grants and contributions	13,200	48,031	1,060,355	371,637	328,909	-
Investment earnings	40,244	44,856	101,117	195,648	186,157	74,775
Other general revenues	103,059	81,761	73,562	66,766	46,305	110,015
Gain (loss) on disposal of capital assets	6,080	-	-	-	10,000	-
Capital contributions	-	-	-	546,561	8,620,362	-
Transfers	1,167,980	1,625,915	1,373,815	1,139,425	1,018,760	5,526,213
Total business-type activities	1,412,717	1,889,050	2,706,766	2,431,965	10,336,228	5,850,042
Total primary government	\$ 18,058,692	\$ 21,040,946	\$ 27,729,616	\$ 31,512,168	\$ 33,081,132	\$ 43,507,152

Change in Net Assets

Governmental activities	\$ (1,856,877)	\$ 5,652,134	\$ 12,690,259	\$ 3,531,082	\$ (1,345,495)	\$ 9,528,801
Business-type activities	(5,923,567)	(5,308,222)	9,997,598	(1,751,749)	5,590,343	(341,878)
Total primary government	\$ (7,780,444)	\$ 343,912	\$ 22,687,857	\$ 1,779,333	\$ 4,244,848	\$ 9,186,923

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					
	2003	2004	2005	2006	2007	2008
General fund						
Reserved	\$ -	\$ 43,634	\$ 35,919	\$ 40,106	\$ 44,587	\$ 44,362
Unreserved	158,943	120,131	254,640	472,164	448,552	1,295,909
Total general fund	<u>\$ 158,943</u>	<u>\$ 163,765</u>	<u>\$ 290,559</u>	<u>\$ 512,270</u>	<u>\$ 493,139</u>	<u>\$ 1,340,271</u>
All other governmental funds						
Reserved	\$ 20,964,055	\$ 25,576,993	\$ 21,544,636	\$ 22,745,897	\$ 16,663,785	\$ 14,783,974
Unreserved, reported in:						
Special revenue funds	10,743,914	12,029,707	18,184,551	24,304,780	24,436,592	32,531,832
Debt service funds	-	-	-	-	-	-
Total all other governmental funds	<u>\$ 31,707,969</u>	<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>

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					
	2003	2004	2005	2006	2007	2008
Revenues						
Taxes	\$ 14,864,191	\$ 18,627,175	\$ 22,549,192	\$ 25,465,225	\$ 26,527,766	\$ 39,197,741
Licenses and permits	978,911	1,010,209	1,089,417	1,388,013	1,455,933	1,587,966
Intergovernmental	2,826,984	1,925,693	3,131,264	2,261,182	1,520,851	2,219,767
Charges for services	1,036,351	1,124,838	1,194,329	1,413,903	1,449,503	1,386,550
Fines and forfeitures	1,046,540	878,707	967,154	876,480	907,987	1,195,296
Investment earnings	505,211	541,412	1,054,621	1,885,348	2,023,241	1,035,730
Other revenues	1,264,134	390,777	1,161,829	907,364	700,593	799,472
Total revenues	22,522,322	24,498,811	31,147,806	34,197,515	34,585,874	47,422,522
Expenditures						
General government	4,684,560	4,469,305	4,811,335	4,782,777	5,546,965	6,264,982
Public safety	2,636,893	3,405,195	4,365,647	4,079,665	5,580,415	6,347,730
Public works	7,382,555	5,746,513	8,307,752	13,569,322	19,343,414	14,875,163
Health and welfare	1,105,244	1,337,498	778,909	1,441,259	1,345,637	1,833,142
Economic development	1,211,094	575,173	877,370	1,822,107	1,248,035	1,620,439
Transportation	5,505,105	4,791,001	5,658,294	-	-	-
Culture and recreation	-	-	-	553,529	930,505	939,830
Debt Service:						
Principal	3,094,787	3,318,407	3,693,889	4,036,126	5,176,487	9,768,075
Interest	2,212,438	2,427,445	2,652,289	2,596,764	2,324,416	2,324,416
Total expenditures	27,832,676	26,070,537	31,145,485	32,881,549	41,495,874	43,973,777
Excess (deficiency) of revenues over (under) expenditures	(5,310,354)	(1,571,726)	2,321	1,315,966	(6,910,000)	3,448,745
Other financing sources (uses)						
Transfers in	8,131,416	6,305,581	6,185,772	6,533,531	11,595,676	11,994,408
Transfers out	(9,305,796)	(7,931,496)	(7,559,587)	(7,672,956)	(12,614,436)	(13,346,592)
Proceeds of refunding bonds and other debt	11,695,000	9,101,194	3,620,776	7,366,659	1,959,329	4,966,000
Total other financing sources (uses)	10,520,620	7,475,279	2,246,961	6,227,234	940,569	3,613,816
Net change in fund balances	\$ 5,210,266	\$ 5,903,553	\$ 2,249,282	\$ 7,543,200	\$ (5,969,431)	\$ 7,062,561
Debt service, (interest and principal only) as a percentage of noncapital expenditures	11.1%	12.7%	11.9%	20.2%	12.5%	30.5%

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

<u>Fiscal Year</u>	<u>Parish Direct Rate (1)</u>	<u>Overlapping Rates</u>	
		<u>St. John the Baptist Parish School Board</u>	<u>St. John the Baptist Parish Sheriff's Office</u>
1999	2.0000%	2.2500%	0.2500%
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%

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:		Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
				Tax Exempt Real Property	Tax Exempt Real Property				
1999	\$ 23,007,164	\$ 189,528,144	\$ 212,535,308	\$ 60,669,556	\$ 151,865,752	40.27	\$ 1,465,760,745	14.50%	
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%	

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	
1999	39.57	-	39.57	22.47	24.12	46.59	86.16
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

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

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

<u>Taxpayer</u>	<u>December 31, 2008</u>			<u>December 31, 1999</u>		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Parish Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Parish Taxable Assessed Value</u>
Marathon Oil Company	\$ 132,214,788	1	34.54%	*	*	*
DuPont Dow Elastomers	8,020,261	2	2.10%	*	*	*
Bayou Steel Corporation	7,882,924	3	2.06%	*	*	*
E.I. Dupont Denemours & Co.	6,994,003	4	1.83%	*	*	*
Louisiana Machinery	6,899,093	5	1.80%	*	*	*
Nalco Chemical Company	6,278,894	6	1.64%	*	*	*
Entergy Louisiana, Inc.	5,451,240	7	1.42%	*	*	*
Clark Oil	4,916,452	8	1.28%	*	*	*
Reserve Telephone Co., Inc.	3,162,250	9	0.83%	*	*	*
Delta Beverage Group	2,840,319	10	0.74%	*	*	*
	<u>\$ 184,660,224</u>		<u>48.24%</u>	<u>*</u>		<u>*</u>

* Did not report in 1999.

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%

Source: St. John the Baptist Parish Finance Department

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

Fiscal Year	Governmental Activities				Business-Type Activities				Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	Public Improvement Bonds	General Obligation Bonds	Certificates of Indebtedness	Sales Tax Bonds	Capital Lease Obligations	Promisory Notes	Revenue Bonds	Capital Lease Obligations			
1999	27,955,000	12,485,000	1,010,000	-	841,164	200	9,388,807	45,421	51,725,592	5.57%	1,140
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	12,180,000	27,500,000	7,593,000	1,980,000	1,659,648	406,000	6,952,877	-	58,271,525	5.27%	1,240

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		
1999	12,485,000	2,334,133	10,150,867	0.69%	223.69
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

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, 2008
(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>\$ 58,271,525</u>	100%	<u>\$ 58,271,525</u>
Overlapping:			
St. John the Baptist Parish School Board (2)	<u>27,475,000</u>	100%	<u>27,475,000</u>
Total direct and overlapping debt	<u><u>\$ 85,746,525</u></u>		<u><u>\$ 85,746,525</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									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Debt Limit	\$ 73,031,106	\$ 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
Total net debt applicable to limit	12,485,000	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
Legal debt margin	\$ 60,546,106	\$ 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
Total net debt applicable to the limit as a percentage of debt limit	17.10%	14.90%	12.47%	18.05%	30.43%	38.41%	34.65%	30.69%	17.46%	11.87%

Legal Debt Margin Calculation for Fiscal Year 2006

Assessed value	\$ 382,786,827
Debt limit -- 35% of assessed value	133,975,389
Deduct - Amount of debt applicable to debt limit	<u>15,900,808</u>
Legal debt margin	<u>\$ 118,074,581</u>

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

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

Fiscal Year	Sales Tax Bonds				
	Sales Tax Collections	Debt Service		Coverage	
		Principal	Interest		
2006	\$ 17,801,087	\$ 1,815,000	\$ 1,053,955	6.20	
2007	15,879,850	1,940,000	989,750	5.42	
2008	30,345,420	1,750,000	783,938	11.98	

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	Per Capita Personal Income	(1) Unemployment Rate
1999	45,380	929,382,400	20,480	6.4%
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%

(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	2008			1999		
		Employees	Rank	% of Total St. John Parish Employment	Employees	Rank	% of Total St. John Parish Employment
St. John Parish School Board	Reserve	1,041	1	5.83%	*	*	*
Marathon Oil	Garyville	744	2	4.16%	*	*	*
Walmart	Laplace	600	3	3.36%	*	*	*
Dupont	Laplace	575	4	3.22%	*	*	*
Bayou Steel	Laplace	498	5	2.79%	*	*	*
River Parish Hospital	Laplace	429	6	2.40%	*	*	*
Nalco Chemical	Garyville	212	7	1.19%	*	*	*
Louisiana Machinery	Reserve	202	8	1.13%	*	*	*
Baumer Food, Inc.	Reserve	150	9	0.84%	*	*	*
Pepsi America	Reserve	125	10	0.70%	*	*	*
Cargill	Reserve	111	11	0.62%			
TOTAL		4,687		26.24%	*		*

* Did not report in 1999

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

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

**SCHEDULE 17 -- FULL-TIME EQUIVALENT PARISH GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST THREE FISCAL YEARS**

(Unaudited)

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

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 THREE FISCAL YEARS
(Unaudited)

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

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 2006 is not available.

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

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

**REPORT REQUIRED BY
*GOVERNMENT AUDITING STANDARDS***

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REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS

A PROFESSIONAL CORPORATION

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**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**

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, 2008, which collectively comprise the Parish's basic financial statements and have issued our report thereon dated June 22, 2009. 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 control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Parish's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Parish's financial statements that is more than inconsequential will not be prevented or detected by the Parish's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Parish's internal control.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Parish's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards*, which is described in the accompanying Schedule of Findings and Questioned Costs as item 08-01.

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

Rebowe & Company

June 22, 2009

REBOWE & COMPANY

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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

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 U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2008. 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, 2008.

Internal Control Over Compliance

The 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, 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 control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

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

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

Rebowe & Company

June 22, 2009

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2008**

<u>Federal Grantor/Pass-Through or Grantor/Program or Cluster Title</u>	<u>Grant Pass-Through Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
United States Department of Homeland Security			
Passed-through Louisiana Department of Military Affairs:			
Public Assistance Grant - Hurricane Gustav *	1786-DR-LA	97.036	\$1,865,993
Public Assistance Grant - Hurricane Ike *	1792-DR-LA	97.036	<u>5,674,299</u>
Total United States Department of Homeland Security			<u>7,540,292</u>
United States Department of Health and Human Services			
Passed-through the Louisiana Housing Finance Agency:			
Low-Income Home Energy Assistance *		93.568	371,759
Community Services Block Grant		93.569	<u>144,972</u>
Total United States Department of Health and Human Services			<u>516,731</u>

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
For the Year Ended December 31, 2008**

<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		99.999	\$ <u>6,432</u>
Total United States Department of Agriculture			<u>6,432</u>
United States Department of Energy			
Weatherization Assistance for Low-Income Persons		81.042	\$ <u>16,788</u>
Total United States Department of Energy			<u>16,788</u>
Total Federal Awards			<u>\$ 8,080,243</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, 2008**

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, 2008. 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, 2008.

**ST. JOHN THE BAPTIST PARISH COUNCIL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2008**

A. SUMMARY OF AUDITOR'S RESULTS

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

<u>Name of Federal Program (or Cluster)</u>	<u>CFDA No.</u>
FEMA - Disaster Relief	97.036
Low Income Home Energy Assistance	93.568

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, 2008.

**ST. JOHN THE BAPTIST PARISH COUNCIL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended December 31, 2008**

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

COMPLIANCE

08-01 Budgeted Deficit and Deficit Fund Balance (Repeat Finding)

Condition:

The Parish had a deficit fund balance as of December 31, 2008 and budgeted a deficit for the Criminal Court Fund for the year ended December 31, 2008.

Criteria:

Louisiana Revised Statute 39:1308 states that the governing authority shall adopt a budget “with approved expenditures not exceeding the total of estimated funds available”. Further, Louisiana Revised Statute 39:76 states that if a deficit exists in any fund at the end of the fiscal year that deficits shall be eliminated no later than the end of the next fiscal year.

Effect:

The Parish is in violation of state law.

Cause:

Final budget amendments resulted in the budget deficit.

Recommendation:

We recommend that the Parish closely monitor the Criminal Court Fund to ensure that the state budget law is being complied with.

Response:

See Management’s Corrective Action Plan for their response.

ST. JOHN THE BAPTIST PARISH COUNCIL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended December 31, 2008

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

COMPLIANCE

There were no findings pertaining to major Federal award programs noted for the year ended December 31, 2008.

**ST. JOHN THE BAPTIST PARISH COUNCIL
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended December 31, 2008**

SECTION I FINDINGS RELATED TO FINANCIAL STATEMENT AUDIT

Finding 07-1: Fixed Assets	Resolved.
Finding 07-2: Budgeted Deficit and Deficit Fund Balance	Unresolved. See finding 08-02.

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 07-1a: Wireless 911 Service	Partially resolved. See Observation 08-1a.
Observation 07-1b: Post-employment Benefits Other Than Pensions	Resolved.
Observation 07-1c: Deficiencies Of Revenues Over Expenditures (Net Loss)	Partially resolved. See Observation 08-1b.

**ST. JOHN THE BAPTIST PARISH COUNCIL
MANAGEMENT'S CORRECTIVE ACTION PLAN
For the Year Ended December 31, 2008**

COMPLIANCE

Finding 07-02 - Budgeted Deficit and Deficit Fund Balance

Recommendation:

We recommend that the Parish closely monitor the Criminal Court Fund to ensure that the state budget law is being complied with.

Corrective Action:

The Parish will more closely monitor its budgeting procedures to ensure all budgets are in compliance with the state budget law.

Implementation Date:

Immediately.

Contact:

Vince Lucia, Accounting Manager (985) 652-9569

**ST. JOHN THE BAPTIST PARISH COUNCIL
MANAGEMENT'S CORRECTIVE ACTION PLAN (CONTINUED)
For the Year Ended December 31, 2008**

COMPLIANCE FOR FEDERAL AWARDS

There were no findings pertaining to major Federal award programs noted for the year ended December 31, 2007.

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