

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

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Year Ended December 31, 2022



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

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Year Ended December 31, 2022

TABLE OF CONTENTS

Page No.

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT	1 - 4
REQUIRED SUPPLEMENTARY INFORMATION	
Management's Discussion and Analysis	5 - 15
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements:	
Statement of Net Position	16
Statement of Activities	17 - 18
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	19
Reconciliation of the Governmental Funds	
Balance Sheet to the Statement of Net Position	20
Statement of Revenues, Expenditures, and	
Changes in Fund Balances	21 - 22
Reconciliation of the Statement of Revenues, Expenditures, and Changes in	
Fund Balances of Governmental Funds to the Statement of Activities	23
Proprietary Funds:	
Statement of Net Position	24
Statement of Revenues, Expenses, and Changes in Net Position	25
Statement of Cash Flows	26 - 27
Fiduciary Funds:	
Statement of Net Position	28
Statement of Changes in Net Position	29
Notes to Financial Statements	30 - 93
REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN MANAGEMENT'S DISCUSSION AND ANALYSIS	
Schedule of Revenues, Expenditures, and Changes	
in Fund Balances - Budget and Actual – General Fund	94
Schedule of Revenues, Expenditures, and Changes	
in Fund Balances - Budget and Actual – Sales Tax District Fund	95
Schedule of Revenues, Expenditures, and Changes	
in Fund Balances - Budget and Actual – Roads and Bridges Fund	96

REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN MANAGEMENT'S
DISCUSSION AND ANALYSIS (continued)

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual – Hurricane Ida Fund	97
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual – American Recovery Plan Fund	98
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual – Levee Protection	99
Schedule of Changes in Total OPEB Liability and Related Ratios	100
Schedule of Proportionate Share of the Net Pension Liability for the Retirement Systems	101
Schedule of Contributions to Each Retirement System	102
Notes to Required Supplementary Information	103 - 105

OTHER SUPPLEMENTARY INFORMATION

Schedule of Compensation Paid to St. John the Baptist Parish Council Members	106
Schedule of Compensation, Benefits, and Other Payments to the Parish President	107
Justice System Funding Schedule – Receiving Entity – Cash Basis Presentation	108

GOVERNMENTAL FUNDS

Fund Descriptions – Non-major Governmental Funds	109 - 111
Combining Balance Sheet – Non-major Governmental Funds	112 - 116
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	117 - 121
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual – Health Unit Tax Fund	122
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual – Juvenile Detention Center Fund	123
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual – Ambulance Fund	124
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual – Convention Center Fund	125
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual – Economic Development Fund	126
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual – 911 Communications District Fund	127
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual – Civil Defense Fund	128
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Street Lighting Fund	129
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual – Fire Services Fund	130
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual – Criminal Court Fund	131
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual – Recreation Fund	132
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual – RESTORE Fund	133

GOVERNMENTAL FUNDS (continued)

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual – LASAFE Fund	134
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual – Hurricane Isaac Fund	135
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Hurricane Isaac CDBG Fund	136
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual – LCDBG – CV Public Facilities Fund	137
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual – Animal Shelter Fund	138
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual – GOMESA Fund	139
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual – Health and Human Services Fund	140

STATISTICAL SECTION - (UNAUDITED)

Statistical Section Index	141
Schedule 1 - Net Position by Component- Last Ten Fiscal Years	142
Schedule 2 - Changes in Net Position- Last Ten Fiscal Years	143 - 144
Schedule 3 - Fund Balances of Governmental Funds- Last Ten Fiscal Years	145
Schedule 4 - Changes in Fund Balances of Governmental Funds- Last Ten Fiscal Years	146
Schedule 5 - Direct and Overlapping Sales Tax Rates - Last Ten Fiscal Years	147
Schedule 6 - Assessed and Estimated Actual Value of Taxable Property- Last Ten Fiscal Years	148
Schedule 7 - Direct and Overlapping Property Tax Rates- Last Ten Fiscal Years	149
Schedule 8 - Principal Property Taxpayers- Current Year and Nine Years Ago	150
Schedule 9 - Property Tax Levies and Collections- Last Ten Fiscal Years	151
Schedule 10 - Ratios of Outstanding Debt by Type- Last Ten Fiscal Years	152
Schedule 11 - Ratios of Net General Bond Debt Outstanding- Last Ten Fiscal Years	153
Schedule 12 - Direct and Overlapping Governmental Activities Debt as of December 31, 2022	154
Schedule 13 - Legal Debt Margin Information- Last Ten Fiscal Years	155
Schedule 14 - Pledged-Revenue Coverage- Last Ten Fiscal Years	156
Schedule 15 - Demographic and Economic Statistics- Last Ten Fiscal Years	157
Schedule 16 - Principal Employers- Current Year and Nine Years Ago	158
Schedule 17 - Full-Time Equivalent Parish Government Employees by Function Program- Last Ten Fiscal Years	159
Schedule 18 - Operating Indicators by Function- Last Ten Fiscal Years	160
Schedule 19 - Capital Asset Statistics by Function - Last Ten Fiscal Years	161

SINGLE AUDIT SECTION

SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS AND OTHER SCHEDULES REQUIRED BY *GOVERNMENT AUDITING STANDARDS* AND UNIFORM GUIDANCE

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	162 - 163
---	-----------

SINGLE AUDIT SECTION (continued)

Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	164 -166
Schedule of Expenditures of Federal Awards	167
Notes to the Schedule of Expenditures of Federal Awards	168
Schedule of Findings and Questioned Costs	169 - 171
Summary Schedule of Prior Audit Findings	172 - 174

INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, 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, 2022, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of the Parish as of December 31, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

We did not audit the financial statements of St. John the Baptist Parish Library, which represents 100 percent of the assets, net position, and revenues of the discretely presented component unit as of December 31, 2022. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for St. John the Baptist Parish Library, is based solely on the report of the other auditors.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Parish and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Parish's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Parish's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Parish's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the budgetary comparison information, the Schedule of Changes in Total OPEB Liability and Related Ratios, the Schedule of Proportionate Share of the Net Pension Liability for the Retirement Systems, the Schedule of Contributions to Each Retirement System, and the Notes to Required Supplementary Information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Parish's basic financial statements. The combining and individual nonmajor fund financial statements, the schedule of compensation paid to St. John the Baptist Parish council members, the schedule of compensation, benefits, and other payments to the parish president, the justice system funding schedule – receiving entity-cash basis presentation, and the schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit and the report of the other auditors, combining and individual nonmajor fund financial statements, the schedule of compensation paid to St. John the Baptist Parish council members, the schedule of compensation, benefits, and other payments to the parish president, the justice system funding schedule – receiving entity-cash basis presentation, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 29, 2023, on our consideration of the Parish's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the Parish's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Parish's internal control over financial reporting and compliance.

Postlethwaite & Netterville

Metairie, Louisiana
September 29, 2023

REQUIRED SUPPLEMENTARY INFORMATION

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2022**

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, 2022. 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 and deferred outflows of resources of St. John the Baptist Parish Council exceeded its liabilities and deferred inflows of resources by approximately \$189 million (net position) at December 31, 2022. Of this amount approximately \$146 million is net investment in capital assets. The Parish has an unrestricted net position (deficit) balance of approximately \$(26.2) million in the governmental activities and \$(10.0) million in its business-type activities. In total, the net position of the Parish decreased in 2022 by approximately \$19.0 million.

As of the close of the current year, the Parish's governmental funds reported combined ending fund balances of approximately \$86.2 million, an increase of approximately \$23.5 million in comparison with the prior year. At the end of the current year, unassigned fund balance for the General Fund was approximately \$5.8 million, or 51% of the total General Fund expenditures.

The Parish was struck by Hurricane Ida on August 29, 2021. The storm caused major damage throughout the Parish and increased costs across several funds and departments. The Parish sought reimbursement of eligible expenditures via the Federal Emergency Management Agency's (FEMA) disaster assistance program and continues remediation

The Parish's total debt increased by approximately \$40.3 million during the current year. This change was due to scheduled debt payments approximately \$7.5 million and additional debt incurred of \$47.8 million, \$30 million of which was taken out to recover from Hurricane Ida damages while waiting for funding from FEMA.

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 position includes all of the government's assets, deferred outflows of resources, liabilities, and deferred inflows. 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.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2022**

The two government-wide statements report the Parish's net position 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 these activities.
- **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 Unit** – This category includes the St. John Parish Library. This entity is legally separate from the Parish, but the Parish is financially accountable for it. The 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. See Note 1 for further details.

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 three 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.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2022**

Fiduciary funds – Resources that are held for the benefit of parties outside the government are reported in fiduciary funds. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Parish's own programs.

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 basic 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 and deferred outflows of St. John the Baptist Parish Council exceeded its liabilities and deferred inflows of resources by approximately \$189 million at December 31, 2022. The largest portion of the net position is net investment in capital assets, which reflects capital assets net of any related outstanding debt associated with the acquisition of those assets less any unused proceeds of the debt issued. The Parish uses these capital assets to provide services to its citizens. Consequently, these assets are not available for future spending. Although the Parish's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, as the capital assets themselves cannot be used to liquidate these liabilities.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2022**

The following table reflects condensed information on the Parish's net position:

	Statement of Net Position (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Assets						
Current and other assets	\$ 122,421	\$ 101,937	\$ 8,562	\$ 9,272	\$ 130,983	\$ 111,209
Capital assets	<u>110,778</u>	<u>106,959</u>	<u>121,705</u>	<u>125,123</u>	<u>232,483</u>	<u>232,082</u>
Total assets	<u>233,199</u>	<u>208,896</u>	<u>130,267</u>	<u>134,395</u>	<u>363,466</u>	<u>343,291</u>
Deferred outflows	<u>10,218</u>	<u>9,555</u>	<u>3,463</u>	<u>3,657</u>	<u>13,681</u>	<u>13,212</u>
Liabilities						
Long-term liabilities	117,227	77,768	20,354	21,657	137,581	99,425
Other liabilities	<u>28,547</u>	<u>30,177</u>	<u>3,430</u>	<u>3,577</u>	<u>31,977</u>	<u>33,754</u>
Total liabilities	<u>145,774</u>	<u>107,945</u>	<u>23,784</u>	<u>25,234</u>	<u>169,558</u>	<u>133,179</u>
Deferred inflows	<u>13,247</u>	<u>11,961</u>	<u>5,262</u>	<u>3,236</u>	<u>18,509</u>	<u>15,197</u>
Net position						
Net investment in capital assets	33,929	68,816	111,853	116,590	145,782	185,406
Restricted	76,630	70,778	2,889	471	79,519	71,249
Unrestricted	<u>(26,163)</u>	<u>(41,049)</u>	<u>(10,058)</u>	<u>(7,479)</u>	<u>(36,221)</u>	<u>(48,528)</u>
Total net position	<u>\$ 84,396</u>	<u>\$ 98,545</u>	<u>\$ 104,684</u>	<u>\$ 109,582</u>	<u>\$ 189,080</u>	<u>\$ 208,127</u>

Another portion of St. John the Baptist Parish's net position (42.0%) represents resources that are subject to restrictions on how they may be used. The majority of these restricted assets are the result of recent bond issuances to provide capital improvements to roads, drainage, and water system, as well as Hurricane Ida recovery.

St. John the Baptist Parish's business-type activities net position decreased by approximately \$4.9 million due primarily to a decrease in capital assets in the current year. The Parish's governmental activities net position decreased approximately \$14.1 million. The decrease in net position of governmental activities is attributed to primarily to an increase in liabilities, offset by an increase in assets.

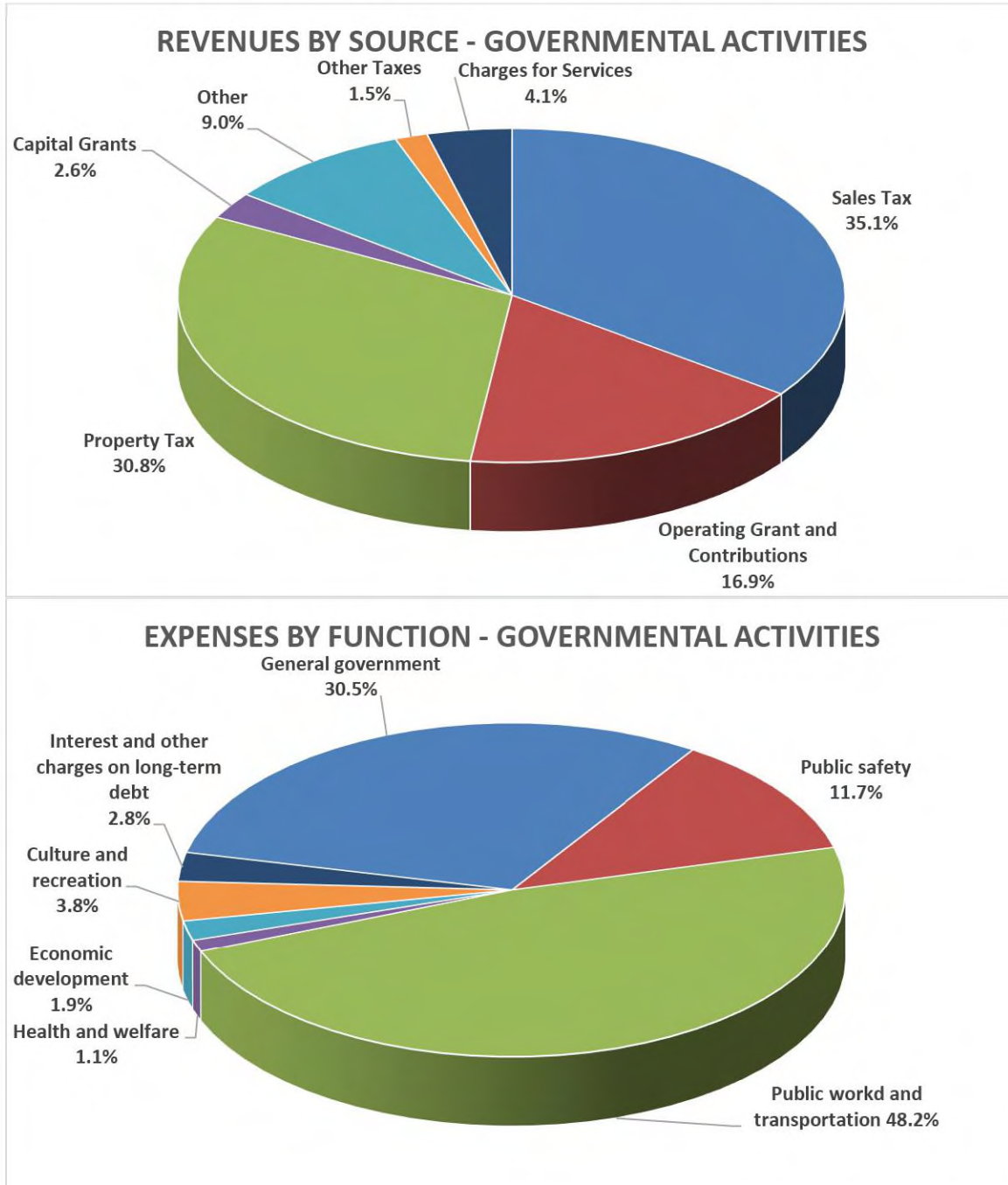
**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2022**

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

	Change in Net Position (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues						
Program revenues						
Charges for services	\$ 3,222	\$ 3,594	\$ 12,827	\$ 15,508	\$ 16,049	\$ 19,102
Operating grants and contributions	13,298	8,883	-	-	13,298	8,883
Capital grants and contributions	2,019	2,130	-	-	2,019	2,130
General revenues						
Property taxes	24,159	26,405	361	378	24,520	26,783
Sales taxes	27,520	24,567	-	-	27,520	24,567
Other taxes	1,234	1,078	-	-	1,234	1,078
Grants and contributions not restricted to specific programs	-	-	67	230	67	230
Other	7,061	4,772	175	310	7,236	5,082
Total revenues	<u>78,513</u>	<u>71,429</u>	<u>13,430</u>	<u>16,426</u>	<u>91,943</u>	<u>87,855</u>
Expenses						
General government	26,742	18,463	-	-	26,742	18,463
Public safety	10,282	10,492	-	-	10,282	10,492
Public works	31,607	30,364	-	-	31,607	30,364
Transportation	10,484	9,010	-	-	10,484	9,010
Health and welfare	999	885	-	-	999	885
Economic development	1,665	1,317	-	-	1,665	1,317
Culture and recreation	3,332	3,602	-	-	3,332	3,602
Interest on long-term debt	2,443	1,406	-	-	2,443	1,406
Solid waste	-	-	3,304	3,590	3,304	3,590
Mosquito abatement	-	-	815	815	815	815
Water	-	-	10,466	10,008	10,466	10,008
Sewer	-	-	8,851	9,333	8,851	9,333
Total expenses	<u>87,554</u>	<u>75,539</u>	<u>23,436</u>	<u>23,746</u>	<u>110,990</u>	<u>99,285</u>
Excess (deficiency) before transfers	(9,041)	(4,110)	(10,006)	(7,320)	(19,047)	(11,430)
Transfers	<u>(5,108)</u>	<u>(5,113)</u>	<u>5,108</u>	<u>5,113</u>	<u>-</u>	<u>-</u>
Increase (decrease) in net position	(14,149)	(9,223)	(4,898)	(2,207)	(19,047)	(11,430)
Net position- beginning	<u>98,545</u>	<u>114,462</u>	<u>109,582</u>	<u>109,604</u>	<u>208,127</u>	<u>224,066</u>
Prior period adjustment	<u>-</u>	<u>(6,694)</u>	<u>-</u>	<u>2,185</u>	<u>-</u>	<u>(4,509)</u>
Net position - beginning, as restated	<u>98,545</u>	<u>107,768</u>	<u>109,582</u>	<u>111,789</u>	<u>208,127</u>	<u>219,557</u>
Net position - ending	<u>\$ 84,396</u>	<u>\$ 98,545</u>	<u>\$ 104,684</u>	<u>\$ 109,582</u>	<u>\$ 189,080</u>	<u>\$ 208,127</u>

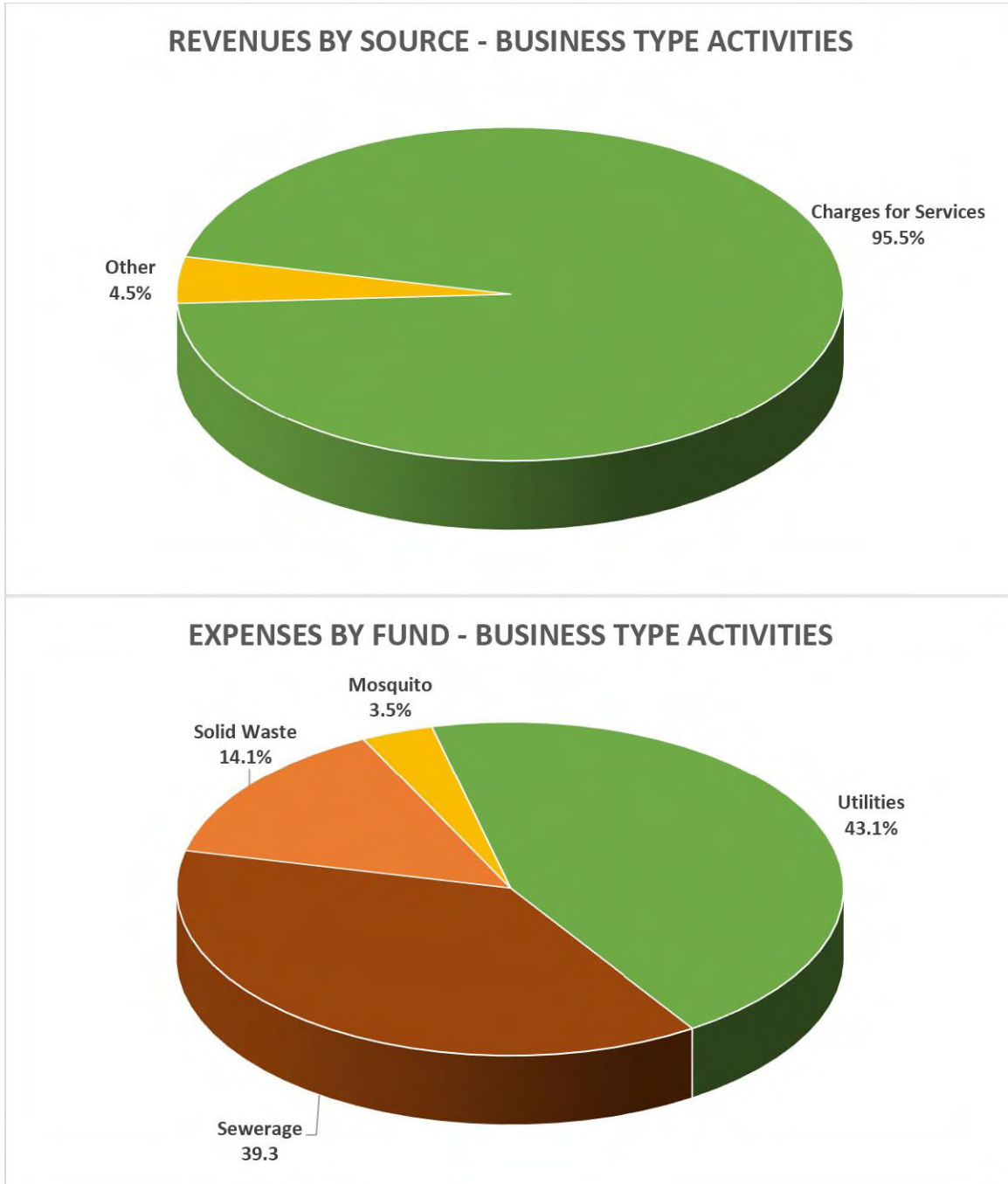
**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2022**

The following charts illustrate the revenues and expense for governmental activities for 2022:



**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2022**

The Parish's business-type revenues decreased \$3.0 million or 18.2% from the previous year due primarily to a decrease in charges for services. Charges for services and fees accounted for approximately 95.5% of revenues for business-type activities. The following charts illustrate the revenues and expense for business-type activities for 2022:



**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2022**

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, *unassigned fund balance* may serve as a useful measure of the government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, St. John the Baptist Parish's governmental funds reported combined ending fund balances of approximately \$86.2 million, an increase of approximately \$23.5 million in comparison with the prior year. Approximately a negative 19.8% of this total amount (approximately a negative \$17.1 million) constitutes *unassigned fund deficit*. The remainder of fund balance is *nonspendable, restricted, or committed* to indicate that it is not available for new spending because it has already been reserved to liquidate contracts and purchase orders of the prior period, to pay debt service, or to finance capital projects.

The General Fund is the chief operating fund of St. John the Baptist Parish. At the end of the current fiscal year, unassigned fund balance of the General Fund was approximately \$5.8 million, while total fund balance was approximately \$5.9 million. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 51.5% of total General Fund expenditures, while total fund balance represents 52.5% of that same amount.

The fund balance of St. John the Baptist Parish's General Fund increased by approximately \$2.1 million during the current fiscal year due to changes in federal grant revenue and interfund activity.

The Sales Tax District Fund has a restricted fund balance of approximately \$10.6 million as of December 31, 2022. This represents a decrease of approximately \$1.2 million which is primarily due to interfund activity exceeding sales tax collections.

The Road and Bridges Fund has a restricted fund balance of approximately \$855,000 as of December 31, 2022, as well as nonspendable fund balance of approximately \$70,000. This represents a decrease of approximately \$1.3 million primarily due to transportation and capital outlay expenditures.

The 1992 General Obligation Bonds Sinking Fund has a restricted fund balance of approximately \$15.2 million as of December 31, 2022. This represents increase of approximately \$1.8 million.

The Hurricane Ida Fund has a fund deficit of approximately \$21.8 million as of December 31, 2022. This deficit is due to expenditures relating to the hurricane debris cleanup and disposal exceeding federal grant revenues received in the current year.

The American Recovery Plan Fund has a restricted fund balance of approximately \$47,000 as of December 31, 2022. This represents an increase of approximately \$45,000 due to earnings from investments net of expenditures.

The Levee Protection Fund has a restricted fund balance of approximately \$21.3 million as of December 31, 2022. This represents an increase of approximately \$5.1 million due to decreased costs of canal maintenance.

The 2022 General Obligation Bond Construction Fund has a committed fund balance of approximately \$15.5 million as of December 31, 2022. This represents an increase of approximately \$15.6 million due the issuance of general obligation bonds during the fiscal year.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2022**

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 December 28, 2021 and the final revised budget was adopted on October 25, 2022.

A statement showing the Parish's original and final budget compared with actual operating results is provided in the Annual Comprehensive Financial Report beginning on page 94.

A comparison of actual results as of December 31, 2022 and the original budget for the General Fund are as follows:

	<u>Original Budget</u>	<u>Actual</u>	<u>Difference</u>
Total revenues	\$ 6,403,309	\$ 6,135,921	\$ (267,388)
Total expenditures	11,464,121	11,279,824	184,297
Other financing sources	<u>5,077,749</u>	<u>7,277,228</u>	<u>2,199,479</u>
Net change in fund balance	<u>\$ 16,937</u>	<u>\$ 2,133,325</u>	<u>\$ 2,116,388</u>

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Difference</u>
Total revenues	\$ 6,403,309	\$ 6,403,309	\$ -
Total expenditures	11,464,121	11,464,121	-
Other financing sources	<u>5,077,749</u>	<u>5,065,649</u>	<u>(12,100)</u>
Net change in fund balance	<u>\$ 16,937</u>	<u>\$ 4,837</u>	<u>\$ (12,100)</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2022**

CAPITAL ASSETS AND DEBT ADMINISTRATION

The Parish's investment in capital assets as of December 31, 2022 for its governmental and business-type activities were approximately \$232.5 million, net of depreciation as reflected in the schedule below:

	Capital Assets (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Land	\$ 4,494	\$ 4,494	\$ 1,719	\$ 1,719	\$ 6,213	\$ 6,213
Buildings	42,207	41,570	8,855	9,177	51,062	50,747
Equipment & fixtures	11,857	11,959	3,188	3,080	15,045	15,039
Infrastructure & drainage	36,426	38,781	101,109	104,176	137,535	142,957
Construction in progress	15,794	10,155	6,834	6,972	22,628	17,127
Total	<u>\$ 110,778</u>	<u>\$ 106,959</u>	<u>\$ 121,705</u>	<u>\$ 125,124</u>	<u>\$ 232,483</u>	<u>\$ 232,083</u>

There was an approximately increase of \$3.8 million (3.6%) in governmental activities capital assets, net of depreciation expense, which is due primarily to current year acquisitions and increased construction in progress. The capital assets for business-type activities, net of depreciation expense, decreased approximately \$3.4 million or 2.7% primarily due to a decrease in infrastructure. More detailed information on capital assets is included in Note 5 in the notes to the basic financial statements.

LONG-TERM DEBT

The Parish had approximately \$102 million in long-term debt as shown in the table below:

	Outstanding long-term debt (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
General obligation bonds	\$ 50,075	\$ 40,085	\$ -	\$ -	\$ 50,075	\$ 40,085
Public improvement bonds	6,780	7,580	-	-	6,780	7,580
Sales tax & revenue bonds	31,310	1,720	-	-	31,310	1,720
Finance purchase	-	86	-	-	-	86
Lease liability	675	525	593	385	1,268	910
Loans	777	851	7,852	7,180	8,629	8,031
Revenue bonds	-	-	2,000	2,300	2,000	2,300
Discount/Premiums	1,595	710	-	-	1,595	710
Total	<u>\$ 91,212</u>	<u>\$ 51,557</u>	<u>\$ 10,445</u>	<u>\$ 9,865</u>	<u>\$ 101,657</u>	<u>\$ 61,422</u>

The Parish's long-term debt increased by approximately \$40.3 million. This change was due to the 2022 general bond obligation series debt issuance, as well as the issuance of Hurricane Idea revenue bonds during the fiscal year.

More detailed information on long term obligations and debt is included in Note 8 in the notes to the basic financial statements.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2022**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

According to the Bureau of Labor Statistics, at the end of 2022, St. John the Baptist Parish's unemployment rate was at 3.5% compared to the statewide rate of 3.3% and the nationwide rate of 3.5%

During the course of the year, the Parish revises its budget to take into consideration significant changes in revenues and expenditures. Louisiana Revised Statute 39:1311 requires that the budget be revised if either expected revenues are less or anticipated expenditures are in excess of budgetary goals by five percent (5%) or more.

The 2023 Budget was adopted by the Parish Council on October 25, 2022 with parishwide revenues of \$129,015 thousand, not including transfers, and parishwide expenditures of \$132,533 thousand, not including transfers. The proposed shortfall will be supported by fund balance. Included in the total expenditures of \$132,533 thousand, capital expenditures are budgeted at \$61,305 thousand.

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 Financial Officer at 1811 W. Airline Hwy., LaPlace, LA 70068.

BASIC FINANCIAL STATEMENTS

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
STATEMENT OF NET POSITION
DECEMBER 31, 2022

	Primary Government			COMPONENT UNIT
	Governmental Activities	Business-type Activities	Total	LIBRARY
ASSETS				
Cash and cash equivalents	\$ 75,683,522	\$ 1,085,614	\$ 76,769,136	\$ 15,087,074
Inventory, at cost	-	451,792	451,792	-
Receivables, net				
Accounts receivable (net)	256,394	2,185,615	2,442,009	-
Ad valorem taxes	22,678,234	340,123	23,018,357	6,857,372
Sales and use taxes	4,310,260	-	4,310,260	-
Other	1,796,167	-	1,796,167	-
Due from other governments	9,700,777	14,722	9,715,499	-
Prepaid items	499,736	383,302	883,038	-
Restricted assets	-	3,954,481	3,954,481	-
Internal balances	1,898,215	(1,898,215)	-	-
Net pension asset	5,597,508	2,044,982	7,642,490	961,597
Capital assets not being depreciated	20,287,833	8,553,492	28,841,325	2,560,082
Capital assets being depreciated, net	90,490,370	113,151,459	203,641,829	1,863,333
TOTAL ASSETS	233,199,016	130,267,367	363,466,383	27,329,458
DEFERRED OUTFLOWS OF RESOURCES				
Deferred amounts related to pension liability	4,148,819	786,980	4,935,799	289,568
Deferred amounts on other post-employment benefits	5,235,646	2,676,436	7,912,082	1,545,137
Deferred amounts related to refunding	833,208	-	833,208	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	10,217,673	3,463,416	13,681,089	1,834,705
LIABILITIES				
Cash in excess of bank balance	715,532	-	715,532	-
Accounts payable	17,413,230	1,472,908	18,886,138	482,863
Accrued expenses and other liabilities	1,459,918	952,273	2,412,191	-
Deposits due others	-	1,005,564	1,005,564	-
Unearned revenues	8,320,585	-	8,320,585	-
Interest payable	637,000	-	637,000	-
Long term liabilities:				
Bonds, leases, compensated absences				
Due within one year	10,016,298	1,459,660	11,475,958	-
Due in more than one year	81,195,041	8,985,544	90,180,585	69,928
Other post-employment benefits liability				
Due within one year	1,060,907	948,186	2,009,093	113,725
Due in more than one year	18,344,976	8,961,109	27,306,085	2,943,096
Net pension liability	6,609,437	-	6,609,437	-
TOTAL LIABILITIES	145,772,924	23,785,244	169,558,168	3,609,612
DEFERRED INFLOWS OF RESOURCES				
Advance tax payments	2,125,606	45,289	2,170,895	632,970
Deferred amounts related to pension liability	5,331,827	2,245,451	7,577,278	916,166
Deferred amounts on other post-employment benefits	5,790,059	2,971,003	8,761,062	987,378
TOTAL DEFERRED INFLOWS OF RESOURCES	13,247,492	5,261,743	18,509,235	2,536,514
NET POSITION				
Net investment in capital assets	33,928,796	111,852,747	145,781,543	4,423,415
Restricted for				
Special revenue	59,572,036	-	59,572,036	-
Debt service	17,058,316	843,784	17,902,100	-
Net pension asset	-	2,044,982	2,044,982	-
Book purchases	-	-	-	2,846
Endowment	-	-	-	5,000
Unrestricted (deficit)	(26,162,875)	(10,057,717)	(36,220,592)	18,586,776
TOTAL NET POSITION	\$ 84,396,273	\$ 104,683,796	\$ 189,080,069	\$ 23,018,037

The accompanying notes are an integral part of this financial statement.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

	Primary Government			
	Expenses	Program Revenues		
		Fees and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<u>Function/Programs</u>				
<u>Primary Government</u>				
Governmental activities:				
General government	\$ 26,741,498	\$ 2,944,557	\$ 835,454	\$ 1,973,254
Culture and recreation	3,332,263	-	-	(414,864)
Economic development	1,664,801	-	16,064	-
Health and welfare	998,877	-	295,902	-
Public safety	10,282,167	277,533	1,633,188	50,978
Public works	31,607,197	-	9,930,997	409,427
Transportation	10,484,354	-	586,532	-
Interest on long-term debt	2,443,240	-	-	-
Total governmental activities	87,554,397	3,222,090	13,298,137	2,018,795
Business-type activities:				
Solid Waste	3,303,960	2,657,108	-	-
Mosquito	814,889	365,649	-	-
Utilities	10,466,156	5,935,953	-	-
Sewer	8,850,993	3,868,014	-	-
Total business-type activities	23,435,998	12,826,724	-	-
Total primary government	110,990,395	16,048,814	13,298,137	2,018,795
<u>Component Unit:</u>				
Library	\$ 3,763,251	\$ 13,823	\$ 23,789	\$ -

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

Change in net position

Net position, beginning of year

Net position, December 31, 2022

The accompanying notes are an integral part of this financial statement.

Primary Government			Component Unit
Net (Expense) Revenue and Changes in Net Position			
Governmental Activities	Business-type Activities	Total	Library
\$ (20,988,233)	\$ -	\$ (20,988,233)	\$ -
(3,747,127)	-	(3,747,127)	-
(1,648,737)	-	(1,648,737)	-
(702,975)	-	(702,975)	-
(8,320,468)	-	(8,320,468)	-
(21,266,773)	-	(21,266,773)	-
(9,897,822)	-	(9,897,822)	-
(2,443,240)	-	(2,443,240)	-
<u>(69,015,375)</u>	<u>-</u>	<u>(69,015,375)</u>	<u>-</u>
-	(646,852)	(646,852)	-
-	(449,240)	(449,240)	-
-	(4,530,203)	(4,530,203)	-
-	(4,982,979)	(4,982,979)	-
<u>-</u>	<u>(10,609,274)</u>	<u>(10,609,274)</u>	<u>-</u>
<u>(69,015,375)</u>	<u>(10,609,274)</u>	<u>(79,624,649)</u>	<u>-</u>
-	-	-	(3,725,639)
24,158,828	360,890	24,519,718	7,641,779
27,520,042	-	27,520,042	-
329,036	-	329,036	-
34,914	-	34,914	-
22,405	-	22,405	-
847,834	-	847,834	-
105,961	-	105,961	29,560
-	67,167	67,167	-
745,373	39,225	784,598	68,373
2,363,280	136,083	2,499,363	164,643
3,846,658	-	3,846,658	-
-	-	-	(3,105)
<u>(5,107,856)</u>	<u>5,107,856</u>	<u>-</u>	<u>-</u>
<u>54,866,475</u>	<u>5,711,221</u>	<u>60,577,696</u>	<u>7,901,250</u>
(14,148,900)	(4,898,953)	(19,046,953)	4,175,611
98,545,173	109,581,849	208,127,022	18,842,426
<u>\$ 84,396,273</u>	<u>\$ 104,683,796</u>	<u>\$ 189,080,069</u>	<u>\$ 23,018,037</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	General	Sales Tax District	Road and Bridges	1992 General Obligation Bonds Sinking	Hurricane Ida	American Recovery Plan	Levee Protection	2022 General Obligation Bond Construction	Non-Major Governmental Funds	Total Governmental Funds
Assets										
Cash and cash equivalents	\$ 561,676	\$ 6,947,449	\$ -	\$ 6,740,073	\$ -	\$ 8,370,947	\$ 2,608,108	\$ 15,471,807	\$ 34,983,462	\$ 75,683,522
Receivables net:										
Accounts	62,880	-	-	-	-	-	-	-	193,514	256,394
Ad valorem taxes	3,589,156	-	11,991	7,966,132	-	-	4,935,243	-	6,175,712	22,678,234
Sales taxes	11,332	1,805,852	747,921	-	-	-	-	-	1,745,155	4,310,260
Other taxes	37,446	-	2,005	-	1,624,989	-	-	-	131,727	1,796,167
Due from other funds	4,541,942	1,829,607	9,071,405	2,000,000	-	-	14,500,000	37,319	1,494,660	33,474,933
Due from other governments	-	-	42,112	-	7,957,403	-	-	-	1,701,262	9,700,777
Prepaid items	121,207	-	70,159	-	-	-	-	-	308,370	499,736
Total assets	\$ 8,925,639	\$ 10,582,908	\$ 9,945,593	\$ 16,706,205	\$ 9,582,392	\$ 8,370,947	\$ 22,043,351	\$ 15,509,126	\$ 46,733,862	\$ 148,400,023
Liabilities										
Cash in excess of bank balance	\$ -	\$ -	\$ 494	\$ -	\$ 715,038	\$ -	\$ -	\$ -	\$ -	\$ 715,532
Accounts payable	576,815	7,091	7,968,463	665,153	5,267,991	3,075	211,434	-	2,713,208	17,413,230
Accrued expenses and other liabilities	472,616	-	287,120	-	140,993	-	60,050	-	509,139	1,459,918
Due to other funds	1,596,277	64	761,011	64	25,224,088	-	63	401	3,994,750	31,576,718
Unearned revenues	-	-	-	-	-	8,320,585	-	-	-	8,320,585
Total liabilities	2,645,708	7,155	9,017,088	665,217	31,338,110	8,323,660	271,547	401	7,217,097	59,485,983
Deferred inflows of resources										
Advance tax payments	324,126	-	-	795,988	-	-	445,753	-	559,739	2,125,606
Unavailable revenues	28,586	-	3,100	63,182	-	-	39,313	-	474,353	608,534
Total deferred inflows of resources	352,712	-	3,100	859,170	-	-	485,066	-	1,034,092	2,734,140
Fund balances										
Nonspendable	121,207	-	70,159	-	-	-	-	-	308,370	499,736
Restricted	-	10,575,753	855,246	15,181,818	-	47,287	21,286,738	-	29,428,773	77,375,615
Committed	-	-	-	-	-	-	-	15,508,725	9,869,322	25,378,047
Unassigned	5,806,012	-	-	-	(21,755,718)	-	-	-	(1,123,792)	(17,075,496)
Total fund balances	5,927,219	10,575,753	925,405	15,181,818	(21,755,718)	47,287	21,286,738	15,508,725	38,482,673	86,179,900
Total liabilities, deferred inflows of resources and fund balances	\$ 8,925,639	\$ 10,582,908	\$ 9,945,593	\$ 16,706,205	\$ 9,582,392	\$ 8,370,947	\$ 22,043,351	\$ 15,509,126	\$ 46,733,862	\$ 148,400,023

The accompanying notes are an integral part of this financial statement.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2022

Total fund balance at December 31, 2022 - governmental funds \$ 86,179,900

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.

Cost of capital assets at December 31, 2022	\$ 327,946,096	
Less: accumulated depreciation as of December 31, 2022	(217,167,893)	110,778,203

Unavailable revenues are deferred in governmental funds but not in governmental activities 608,534

Differences between expected and actual experiences, assumption changes and net differences between projected and actual earnings and contributions subsequent to the measurement date for the postretirement benefits (pension and OPEB) are recognized as deferred outflows of resources and deferred inflows of resources on the Statement of Net Position

Net pension asset	5,597,508
Deferred outflows - pension related	4,148,819
Deferred outflows - OPEB related	5,235,646
Deferred inflows - pension related	(5,331,827)
Deferred inflows - OPEB related	(5,790,059)

Long-term liabilities that are not due and payable in the current period and therefore, are not reported in the governmental funds.

fund liabilities:	
Bonds payable	(88,165,000)
Loans payable	(777,000)
Lease liability	(674,843)
Accrued interest payable	(637,000)
Net pension liability	(6,609,437)
Total OPEB liability	(19,405,883)

Governmental funds report the effect of premiums, discounts, and refundings and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.

Deferred loss on refunding	833,208
Premiums	(1,594,496)

Total net position at December 31, 2022 - governmental activities \$ 84,396,273

The accompanying notes are an integral part of this financial 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, 2022

	<u>General</u>	<u>Sales Tax District</u>	<u>Road and Bridges</u>	<u>1992 General Obligation Bonds Sinking</u>	<u>Hurricane Ida</u>	<u>American Recovery Plan</u>	<u>Levee Protection</u>	<u>2022 General Obligation Bond Construction</u>	<u>Non-Major Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:										
Taxes										
Ad valorem	\$ 3,811,283	\$ -	\$ 48,203	\$ 8,447,849	\$ -	\$ -	\$ 5,223,678	\$ -	\$ 6,555,753	\$ 24,086,766
Sales	-	11,708,537	4,743,452	-	-	-	-	-	11,068,053	27,520,042
Video poker	-	-	-	-	-	-	-	-	847,834	847,834
Licenses and permits	1,935,558	-	-	-	-	-	-	-	-	1,935,558
Intergovernmental revenues:										
Federal grants	22,356	-	7,353	-	13,275,354	-	-	-	4,323,663	17,628,726
State funds:										
Parish transportation funds	-	-	586,532	-	-	-	-	-	-	586,532
State revenue sharing	58,658	-	-	-	-	-	-	-	47,303	105,961
Other	57,319	-	350,000	-	-	-	-	-	838,423	1,245,742
Local	-	-	-	-	-	-	-	-	50,978	50,978
Fees, charges, and commissions for services	168,542	-	24,374	-	-	-	-	-	1,093,616	1,286,532
Fines and forfeitures	-	-	11,644	-	-	-	-	-	1,044,258	1,055,862
Investment earnings	20,280	62,784	9,066	73,240	-	53,669	74,100	92,074	360,160	745,373
Other revenues	61,925	-	178,242	-	-	-	-	-	677,761	917,928
Total revenues	<u>6,135,921</u>	<u>11,771,321</u>	<u>5,958,866</u>	<u>8,521,089</u>	<u>13,275,354</u>	<u>53,669</u>	<u>5,297,778</u>	<u>92,074</u>	<u>26,907,782</u>	<u>78,013,854</u>

(continued)

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, 2022

	<u>General</u>	<u>Sales Tax District</u>	<u>Road and Bridges</u>	<u>1992 General Obligation Bonds Sinking</u>	<u>Hurricane Ida</u>	<u>American Recovery Plan</u>	<u>Levee Protection</u>	<u>2022 General Obligation Bond Construction</u>	<u>Non-Major Governmental Funds</u>	<u>Total Governmental Funds</u>
Expenditures										
General government	8,555,113	244,357	138,554	347,317	11,882,385	8,280	214,263	214,769	4,729,031	26,354,069
Culture and recreation	-	-	-	-	1,240,791	-	-	-	1,342,478	2,583,269
Economic development	-	-	-	-	64,604	-	-	-	1,641,792	1,706,396
Health and welfare	371,613	-	-	-	64,936	-	-	-	520,471	957,020
Public safety	1,971,462	-	-	-	61,964	-	-	-	7,108,233	9,141,659
Public works	-	-	-	-	29,396,651	-	-	-	-	29,396,651
Transportation	-	-	9,728,802	-	-	-	-	-	1,052,861	10,781,663
Capital outlay	266,211	-	1,806,208	-	1,368,153	-	-	573,247	5,949,962	9,963,781
Debt service										
Principal	-	-	-	5,010,000	-	-	-	-	1,370,090	6,380,090
Interest	-	-	-	1,377,111	495,833	-	-	-	306,834	2,179,778
Lease financing										
Principal	103,310	-	101,962	-	-	-	-	-	25,296	230,568
Interest	12,115	-	8,612	-	-	-	-	-	1,519	22,246
Total expenditures	<u>11,279,824</u>	<u>244,357</u>	<u>11,784,138</u>	<u>6,734,428</u>	<u>44,575,317</u>	<u>8,280</u>	<u>214,263</u>	<u>788,016</u>	<u>24,048,567</u>	<u>99,677,190</u>
Excess (deficiency) of revenues over (under) expenditures	(5,143,903)	11,526,964	(5,825,272)	1,786,661	(31,299,963)	45,389	5,083,515	(695,942)	2,859,215	(21,663,336)
Other financing sources (uses):										
Transfers out	(788,553)	(12,725,573)	(875,686)	-	(510,756)	-	-	-	(8,948,610)	(23,849,178)
Transfers in	7,799,570	-	5,360,161	-	1,907,900	-	-	254,315	3,419,376	18,741,322
Issuance of long-term debt	-	-	-	-	30,000,000	-	-	15,000,000	-	45,000,000
Premium on debt issuance	-	-	-	-	-	-	-	1,011,733	-	1,011,733
Insurance proceeds	-	-	-	-	3,846,658	-	-	-	-	3,846,658
Lease financing proceeds	266,211	-	24,505	-	-	-	-	-	90,118	380,834
Total other financing sources (uses)	<u>7,277,228</u>	<u>(12,725,573)</u>	<u>4,508,980</u>	<u>-</u>	<u>35,243,802</u>	<u>-</u>	<u>-</u>	<u>16,266,048</u>	<u>(5,439,116)</u>	<u>45,131,369</u>
Net change in fund balance	2,133,325	(1,198,609)	(1,316,292)	1,786,661	3,943,839	45,389	5,083,515	15,570,106	(2,579,901)	23,468,033
Fund balance, beginning	3,793,894	11,774,362	2,241,697	13,395,157	(25,699,557)	1,898	16,203,223	(61,381)	41,062,574	62,711,867
Fund balance, ending	<u>\$ 5,927,219</u>	<u>\$ 10,575,753</u>	<u>\$ 925,405</u>	<u>\$ 15,181,818</u>	<u>\$ (21,755,718)</u>	<u>\$ 47,287</u>	<u>\$ 21,286,738</u>	<u>\$ 15,508,725</u>	<u>\$ 38,482,673</u>	<u>\$ 86,179,900</u>

(concluded)

The accompanying notes are an integral part of this financial statement

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LAOUIIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

Net change in fund balances - governmental funds \$ 23,468,033

The change in net position reported for governmental activities in the statement of activities is different because

Governmental funds report capital outlay 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 outlay and other capitalized purchases	9,963,781	
Depreciation expense	(6,145,075)	3,818,706

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. (3,736,629)

The issuance of long-term debt 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. Repayment of bond and other debt are not reported as expenditures in the governmental funds, but recorded as a payout of a liability in the governmental activity. Also, governmental funds report the effect of premiums, discount, and similar items when debt is issued, whereas these amounts are deferred and amortized in the Statement of Activities.

Bond principal payments	6,294,000	
Long-term debt issued	(45,000,000)	
Premium on debt issuance	(1,011,733)	
Finance purchase payment	86,090	
Proceeds from lease financing	(380,834)	
Lease financing payments	230,568	
	(39,781,909)	(39,781,909)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Accrued interest payable on long-term debt	(229,657)	
Amortization of bond premiums and discounts	127,310	
Amortization of deferred outflow of resources on refunding	(138,869)	
Changes in pension liabilities and related deferred outflows/inflows of resources	2,055,157	
Changes in OPEB liabilities and related deferred outflows/inflows of resources	268,958	2,082,899

Change in net position of governmental activities \$ (14,148,900)

The accompanying notes are an integral part of this financial statement.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2022

	Utilities System	Sewerage	Non-Major		Total Enterprise Funds
			Solid Waste	Mosquito Abatement	
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 807,441	\$ 265,236	\$ 8,362	\$ 4,575	\$ 1,085,614
Receivables, net	1,017,251	638,862	462,168	407,457	2,525,738
Inventory	451,792	-	-	-	451,792
Due from other funds	2,166,824	4,735,481	2,739,602	316,054	9,959,961
Due from other governments	14,722	-	-	-	14,722
Prepaid items	183,834	199,468	-	-	383,302
Total current assets	4,643,864	5,839,047	3,210,132	728,086	14,421,129
Restricted assets					
Cash and cash equivalents	3,954,481	-	-	-	3,954,481
Total restricted assets	3,954,481	-	-	-	3,954,481
Noncurrent assets					
Capital assets:					
Not being depreciated	6,020,312	2,533,130	-	-	8,553,492
Capital assets, net of depreciation	56,995,664	56,155,775	-	-	113,151,459
Net pension asset	822,051	1,222,931	-	-	2,044,982
Total noncurrent assets	63,838,047	59,911,836	-	-	123,749,933
TOTAL ASSETS	72,436,392	65,750,933	3,210,132	728,086	142,125,543
DEFERRED OUTFLOWS OF RESOURCES:					
Deferred amounts related to pension liability	448,019	338,961	-	-	786,980
Deferred amounts related to OPEB liability	1,343,076	1,333,366	-	-	2,676,436
Total deferred outflows of resources	1,791,095	1,672,327	-	-	3,463,416
LIABILITIES					
Current liabilities:					
Accounts payable	495,676	621,853	340,881	14,498	1,472,908
Accrued expenses and other liabilities	660,109	292,164	-	-	952,273
Due to other funds	8,239,649	3,147,133	413,478	57,916	11,858,176
Bonds and loans payable, current portion	769,009	506,446	-	-	1,275,446
Total OPEB liability, current portion	475,671	472,515	-	-	948,186
Lease liability, current portion	93,316	90,898	-	-	184,214
Current liabilities payable from restricted assets:					
Customer deposits	1,005,564	-	-	-	1,005,564
Total current liabilities	11,738,985	5,131,009	754,359	72,414	17,696,767
Long-term liabilities:					
Total other post-employment benefit liability	4,499,539	4,461,570	-	-	8,961,109
Bonds and loans payable	8,576,758	-	-	-	8,576,758
Lease liability	191,972	306,214	-	-	498,186
Total long-term liabilities	13,178,269	4,768,354	-	-	17,946,653
TOTAL LIABILITIES	24,917,254	9,899,393	754,359	72,414	35,643,420
DEFERRED INFLOWS OF RESOURCES:					
Advance tax payments	14,722	-	-	30,566	45,289
Deferred amounts related to pension liability	1,097,155	1,148,296	-	-	2,245,451
Deferred amounts related to OPEB liability	1,488,258	1,482,745	-	-	2,971,003
Total deferred inflows of resources	2,600,136	2,631,041	-	30,566	5,261,743
NET POSITION					
Net investment in capital assets	53,670,238	55,182,509	-	-	111,852,747
Restricted:					
Debt service	843,784	-	-	-	843,784
Net pension asset	822,051	1,222,931	-	-	2,044,982
Unrestricted (deficit)	(8,625,976)	(4,512,620)	2,455,773	625,106	(10,057,717)
TOTAL NET POSITION	\$ 46,710,097	\$ 54,892,820	\$ 2,455,773	\$ 625,106	\$ 104,683,796

The accompanying notes are an integral part of this financial statement.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Utilities System	Sewerage	Non-Major		Total Enterprise Funds
			Solid Waste	Mosquito Abatement	
<u>OPERATING REVENUES:</u>					
Charges for services	\$ 5,775,350	\$ 1,494,696	\$ 48,753	\$ 365,649	\$ 7,684,448
Fees, charges, and commissions	160,603	2,373,318	2,608,355	-	5,142,276
Other income	38,079	98,004	-	-	136,083
Total operating revenues	5,974,032	3,966,018	2,657,108	365,649	12,962,807
<u>OPERATING EXPENSES:</u>					
General administration	1,593,409	360,413	3,100	205	1,957,127
Purification	2,689,132	-	-	-	2,689,132
Distribution	1,173,375	94,520	-	-	1,267,895
Sales and operations	1,795,483	3,035,994	-	-	4,831,477
Plant	-	2,058,826	63	64	2,058,953
Indirect costs	-	-	192,000	-	192,000
Contract services	121,213	43,020	3,108,797	814,620	4,087,650
Depreciation	2,918,026	3,143,571	-	-	6,061,597
Total operating expenses	10,290,638	8,736,344	3,303,960	814,889	23,145,831
LOSS FROM OPERATIONS	(4,316,606)	(4,770,326)	(646,852)	(449,240)	(10,183,024)
<u>NON-OPERATING REVENUES (EXPENSES)</u>					
Bond issuance costs	-	(105,900)	-	-	(105,900)
Ad valorem tax	-	-	-	360,890	360,890
Grant revenue	67,167	-	-	-	67,167
Interest revenue	33,663	3,289	1,296	977	39,225
Interest expense	(175,518)	(8,749)	-	-	(184,267)
Total nonoperating revenues (expenses)	(74,688)	(111,360)	1,296	361,867	177,115
INCOME (LOSS) BEFORE TRANSFERS	(4,391,294)	(4,881,686)	(645,556)	(87,373)	(10,005,909)
Transfers in	4,407,088	3,038,522	-	45,000	7,490,610
Transfers out	(1,191,077)	(1,107,980)	(57,102)	(26,595)	(2,382,754)
Total transfers	3,216,011	1,930,542	(57,102)	18,405	5,107,856
CHANGE IN NET POSITION	(1,175,283)	(2,951,144)	(702,658)	(68,968)	(4,898,053)
<u>NET POSITION</u>					
Balance, beginning of year	47,885,380	57,843,964	3,158,431	694,074	109,581,849
Balance, end of year	\$ 46,710,097	\$ 54,892,820	\$ 2,455,773	\$ 625,106	\$ 104,683,796

The accompanying notes are an integral part of this financial statement

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Utilities System	Sewerage	Non-Major		Total Enterprise Funds
			Solid Waste	Mosquito Abatement	
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>					
Receipts from customers and others	\$ 6,721,512	\$ 4,618,794	\$ 3,164,375	\$ 419,657	\$ 14,924,338
Payments to suppliers for goods and services	(5,619,569)	(3,434,450)	(3,201,363)	(805,136)	(13,058,518)
Payments to employees for services and benefits	(2,608,092)	(2,541,298)	-	-	(5,149,390)
Other receipts	45,665	98,004	-	-	143,669
Net cash provided by (used in) operating activities	(1,460,484)	(1,258,950)	(36,988)	(383,479)	(3,139,901)
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>					
Subsidy from federal grants	67,167	-	-	-	67,167
Ad valorem taxes	-	-	-	360,690	360,690
Advances from other funds	4,407,088	3,038,522	-	45,000	7,490,610
Transfers to other funds	(1,191,077)	(1,107,980)	(57,102)	(26,595)	(2,382,754)
Net cash provided by (used in) noncapital financing activities	3,283,178	1,930,542	(57,102)	379,295	5,525,913
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u>					
<u>ACTIVITIES:</u>					
Acquisition and construction of capital assets	(1,229,381)	(1,422,764)	-	-	(2,652,145)
Proceeds from capital debt	608,895	506,446	-	-	1,115,341
Proceeds from leases	-	375,735	-	-	375,735
Principal payments on capital debt	(743,000)	-	-	-	(743,000)
Bond issuance costs	-	(105,900)	-	-	(105,900)
Interest paid on capital debt	(149,545)	-	-	-	(149,545)
Principal payments on leases	(107,312)	(60,188)	-	-	(167,500)
Interest paid on leases	(25,973)	(8,749)	-	-	(34,722)
Net cash provided by (used in) capital and related financing activities	(1,646,316)	(715,420)	-	-	(2,361,736)
<u>CASH FLOW FROM INVESTING ACTIVITIES:</u>					
Interest earnings	33,663	3,289	1,296	977	39,225
Net cash provided by investing activities	33,663	3,289	1,296	977	39,225
Net increase (decrease) in cash and cash equivalents	210,041	(40,539)	(92,794)	(3,207)	73,501
Cash and cash equivalents, beginning of the year	4,551,881	305,775	101,156	7,782	4,966,594
Cash and cash equivalents, end of the year	\$ 4,761,922	\$ 265,236	\$ 8,362	\$ 4,575	\$ 5,040,095

(Continued)

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Utilities System	Sewerage	Non-Major		Total Enterprise Funds
			Solid Waste	Mosquito Abatement	
Reconciliation of operating income to net cash provided by (used in) operating activities:					
Operating loss	\$ (4,316,606)	\$ (3,770,326)	\$ (646,852)	\$ (449,240)	\$ (10,185,024)
Adjustments to reconcile operating loss to net cash used in operating activities					
Depreciation	2,918,026	3,143,571	-	-	6,061,597
Loss on disposal of assets	8,718	-	-	-	8,718
Changes in assets and liabilities					
Accounts receivable	2,779,493	(636,394)	(396,167)	(56,894)	1,690,038
Inventory	(72,953)	-	-	-	(72,953)
Due from other funds	(1,604,617)	(50,264)	507,267	126,185	(1,021,429)
Due from other governments	(448)	-	-	-	(448)
Prepaid items	(108,417)	(125,394)	-	-	(233,811)
Net pension asset	(334,158)	(763,790)	-	-	(1,097,948)
Deferred tax payments	7,586	-	-	(15,283)	(7,697)
Deferred outflows of resources	56,381	137,072	-	-	193,453
Accounts payable	281,087	410,500	85,349	(60,597)	716,339
Accrued expenses and other liabilities	(411,998)	(170,883)	-	14,498	(568,383)
Due to other funds	(388,869)	1,437,438	413,415	57,852	1,519,836
Net OPEB liability	(941,555)	(941,555)	-	-	(1,883,110)
Customers' deposits	(294,994)	-	-	-	(294,994)
Deferred inflows of resources	962,840	1,071,075	-	-	2,033,915
Total adjustments	<u>2,856,122</u>	<u>3,511,376</u>	<u>609,864</u>	<u>65,761</u>	<u>7,043,123</u>
Net cash used in operating activities	<u>\$ (1,460,484)</u>	<u>\$ (1,258,950)</u>	<u>\$ (36,988)</u>	<u>\$ (383,479)</u>	<u>\$ (3,139,901)</u>
Cash and cash equivalents include					
Cash and cash equivalents	\$ 807,441	\$ 265,236	\$ 8,362	\$ 4,575	\$ 1,085,614
Restricted cash and cash equivalents	3,954,481	-	-	-	3,954,481
	<u>\$ 4,761,922</u>	<u>\$ 265,236</u>	<u>\$ 8,362</u>	<u>\$ 4,575</u>	<u>\$ 5,040,095</u>

(concluded)

The accompanying notes are an integral part of this financial statement.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2022

	Custodial Funds		Total Custodial Funds
	ARC Maintenance	Senior Citizens	
<u>Assets</u>			
Cash and cash equivalents	\$ 1,115,312	\$ 22,554	\$ 1,137,866
Receivables			
Ad Valorem Taxes	683,985	760,234	1,444,219
Prepaid items	2,977	16,737	19,714
Total assets	<u>\$ 1,802,274</u>	<u>\$ 799,525</u>	<u>\$ 2,601,799</u>
<u>Liabilities</u>			
<u>Current liabilities:</u>			
Accounts payable	\$ 115,688	\$ 92,114	\$ 207,802
Total current liabilities	<u>115,688</u>	<u>92,114</u>	<u>207,802</u>
<u>Noncurrent liabilities:</u>			
Advance tax payments	61,769	63,042	124,811
Unavailable revenues	5,448	64,360	69,808
Total noncurrent liabilities	<u>67,217</u>	<u>127,402</u>	<u>194,619</u>
<u>Net Position</u>			
Restricted	1,619,369	580,009	2,199,378
Total net position	<u>1,619,369</u>	<u>580,009</u>	<u>2,199,378</u>
Total liabilities and net position	<u>\$ 1,802,274</u>	<u>\$ 799,525</u>	<u>\$ 2,601,799</u>

The accompanying notes are an integral part of this financial statement

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
YEAR ENDED DECEMBER 31, 2022

	Custodial Funds		Total Custodial Funds
	ARC Maintenance	Senior Citizens	
Additions			
Contributions:			
Ad valorem tax collections	\$ 726,315	\$ 741,291	\$ 1,467,606
Investment earnings	10,543	4,684	15,227
Total additions	<u>736,858</u>	<u>745,975</u>	<u>1,482,833</u>
Deductions			
Ad valorem tax distributed	339,838	820,721	1,160,559
Other expenditures	-	30,289	30,289
Total expenditures	<u>339,838</u>	<u>851,010</u>	<u>1,190,848</u>
Change in net position	397,020	(105,035)	291,985
Net position, beginning of year	<u>1,222,349</u>	<u>685,044</u>	<u>1,907,393</u>
Net position, ending	<u>\$ 1,619,369</u>	<u>\$ 580,009</u>	<u>\$ 2,199,378</u>

The accompanying notes are an integral part of this financial statement.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Parish of St. John the Baptist (the "Parish") have been prepared in conformity with generally accepted accounting principles ("GAAP") as applied to governmental units. The Governmental Accounting Standards Board ("GASB") is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the 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 ("LSA-R.S."), 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, fees and licensing, state revenue sharing, and various state and federal grants.

The Parish occupies 219 square miles with a population of approximately 43,000. Council offices are located in the Parish office building at 1811 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 are financially accountable. The criteria used in determining whether financial accountability exists include the appointment of a voting majority of an organization's governing board, the ability of the primary government to impose its will on that organization or whether there is a potential for the organization to provide specific financial benefits or burdens to the primary government. Fiscal dependency may also play a part in determining financial accountability.

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.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (continued)

A. REPORTING ENTITY (continued)

The component units discussed below are included in the Council's basic financial statements either as a blended component unit or as a discretely presented component unit 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 Parish. However, the Criminal Court Fund provides services entirely, or almost entirely, to the Parish. The Criminal Court Fund is governed by the same elected Council that governs the Parish and is therefore included in the Parish's financial report as a blended component unit.

b. Discretely Presented Component Unit

Library: St. John the Baptist Parish Library (the "Library") was established by the Parish governing authority under the provisions of LSA-R S. 25:211. The Library provides citizens of the parish access to library materials, books, magazines, records and films. The Library is governed by a board of control that is appointed by the Council. The Library is considered to be fiscally dependent on the Council because it cannot levy taxes or issue bonded debt without approval by the Council. The Library is considered to be a financial burden to the Parish, because the Parish issued debt to pay for a new library building, and the Parish pays the insurance premiums on behalf of the Library. These premiums are reimbursed to the Parish from the Library. The Library issues separate financial statements and has a year end of December 31st. 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.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e. the Statement of Net Position and the Statement of Activities) 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. Interfund services provided and used are not eliminated in the process of consolidation. *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.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (continued)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (continued)

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 charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 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, proprietary funds, and fiduciary 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.

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 the following major governmental funds:

The *General Fund* is the Parish's primary operating fund. It is used to account for and report all financial resources not accounted for and reported in another fund.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (continued)

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

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

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

The *1992 General Obligation Bonds 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 *Hurricane Ida Fund* accounts for grant revenues received for disaster recovery efforts related to Hurricane Ida. Revenue is generated from federal grant programs.

The *American Recovery Plan Fund* accounts for grant revenues received from funding to be used to support the local governments and their response to and recovery from the COVID-19 public health emergency.

The *Levee Protection Fund* is used to fund the Parish's portion of a hurricane flood protection levee which extends 18 miles from the Bonnet Carre Spillway from Montz to Mt. Airy, which includes parish-wide drainage and future maintenance of the levee system. The revenue is based on a 7.00 mill ad valorem tax for flood protection.

The *2022 General Obligation Bond Construction Fund* was created by a 2022 bond issuance for the purpose of funding construction of various capital projects.

The Parish reports the following major proprietary funds:

The *Utilities System Fund* accounts for the annual operations of the water services supplied to the residents of the 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.

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (continued)

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

Proprietary, or enterprise, 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.

Additionally, the government reports the following fiduciary funds:

The *ARC Maintenance Fund* assists in the annual maintenance for the ARC Center. The revenue is generated from a .97 mill Ad Valorem Tax.

The *Senior Citizens Fund* assists in the annual maintenance of the two Council on Aging Centers. The revenue is generated from a .99 mill ad valorem tax.

Fiduciary funds included custodial funds and are used to account for assets held on behalf of outside parties, including other governments.

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 and Debt Service funds are not presented since these funds are budgeted over the life of the respective project and not on an annual basis; however, any transfers to/from Capital Project and Debt Service Funds are included in the adopted budgets of the other funds. These funds are administratively budgeted for management use only.

The level of budgetary control is at the fund department level and expenditures may not exceed budgeted appropriations. Appropriations which are not expended lapse at year end. Additional details on the budgetary process may be found at Note 2.

E. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary accounting in the General Fund, Special Revenue Funds, and Capital Project Funds. Encumbrances lapse at year-end, however, it is the Parish's intention to honor these encumbrances under authority provided in the subsequent year's budget. There were no significant encumbrances at December 31, 2022.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (continued)

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.

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

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

Cash and cash equivalents are stated at cost, which approximates market. LSA-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.

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 Position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (continued)

H. ADVANCES TO OTHER FUNDS

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

I. INVENTORY

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

J. PREPAID ITEMS

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

K. RESTRICTED ASSETS

Certain proceeds of enterprise fund revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the Statement of Net Position because their use is limited by the governing bond covenants. Additionally, customer deposits held by the Utilities System, an Enterprise Fund, are restricted for use in paying outstanding bills to be refunded 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 \$5,000 or more. Such assets are recorded at historical cost, or estimated historical cost if not purchased or constructed, except for intangible right-to-use lease assets, the measurement of which is discussed in note 10 below. Donated capital assets are recorded at acquisition 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
DECEMBER 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (continued)

L. CAPITAL ASSETS (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 (Years)</u>
Buildings and Building Improvements	40
Infrastructure	20 to 40
Drainage System	25
Office Equipment	5 to 12
Machinery and Equipment	10
Right-to-use Leased Equipment and Vehicles	4 to 6
Vehicles	5
Systems - Water and Sewer	10 to 50

M. COMPENSATED ABSENCES

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

Employees earn from 5 to 30 days of vacation leave each year, depending on their length of service. Vacation leave must be taken in the year earned and cannot be accumulated. Also, employees earn 6 to 18 days of sick leave per year which can be accumulated and is paid out only in accordance with Parish Ordinance MM-67. Parish Ordinance MM-67 states, "Any employee who has not used more than ten percent (10%) of their annual accrued sick days shall have the option of being paid four (4) to five (5) days after the year end." Upon retirement, all accumulated unused and unpaid sick leave days, from 15 to 90 days based upon years of service, are forwarded to the retirement system for conversion upon application for normal retirement.

The accumulation of sick leave is nominal at December 31, 2022. Therefore, a liability for compensated absences due to 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 Position. Bond premiums and discounts are amortized over the life of the bonds using the effective interest method. Pension and OPEB liabilities are liquidated from the fund in which the related salaries and benefits are paid.

Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as an expense in the period incurred.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (continued)

N. LONG-TERM OBLIGATIONS (continued)

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. NET POSITION

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

- a. Net investment in capital assets - 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 position - consists of net position with constraints placed on the use either by external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - all other net position that do not meet the definition of "restricted" or "net investment in capital assets."

P. FUND BALANCE

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the Parish is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – nonspendable, restricted, committed, assigned, and unassigned.

1. Nonspendable - This component includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact.
2. Restricted – This component consists of amounts that have constraints placed on them either externally by third-parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the Parish to assess, levy, charge or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement (compelled by external parties) that those resources be used only for the specific purposes stipulated in the legislation.
3. Committed - This component consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Parish's highest level of decision making authority which includes an ordinance of the Parish Council. Those committed amounts cannot be used for any other purpose unless the Parish Council removes or changes the specified use by taking the same type of action it employed previously to commit those amounts.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (continued)

P. FUND BALANCE (continued)

4. Assigned - This component consists of amounts that are constrained by the Parish Council's intent to be used for specific purposes, but are neither restricted nor committed.
5. Unassigned – This classification represents amounts that have not been restricted, committed or assigned to specific purposes within the general fund. Only the General Fund will report a positive unassigned fund balance.

When both restricted and unrestricted resources are available for use, it is the Council's intention to use restricted resources first, then unrestricted resources (committed, assigned, and unassigned) as they are needed. When unrestricted resources (committed, assigned, and unassigned) are available for use, it is the Council's intention to use committed resources first, then assigned, and then unassigned as they are needed.

Q. INTERFUND TRANSACTIONS

Interfund services provided and used are accounted for as revenues or expenditures. 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. LEASES

The Parish is a lessee for noncancellable leases of equipment and vehicles. The Parish recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The Parish recognizes lease liabilities with an initial, individual value of \$5,000 or more

At the commencement of a lease, the Parish initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (continued)

R. LEASES (continued)

Key estimates and judgments related to leases include how the Parish determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

The Parish uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the Parish generally uses its estimated incremental borrowing rate as the discount rate for leases

The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the Parish is reasonably certain to exercise.

The Parish monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the Statement of Net Position.

S. AD VALOREM TAXES

Ad valorem taxes are levied each November 15th on the assessed value listed as of the prior January 1st for all real property located in the Parish. The ad valorem tax is due and becomes an enforceable lien on property on the first day of the month following the filing of the tax rolls by the Assessor with the Louisiana Tax Commissions (December 1st). The tax is delinquent thirty days after the due date. The ad valorem tax assessment for fiscal 2022 was formally levied in November 2022 based on property values determined by the Assessor's Office. The tax is billed and collected by the Sheriff's Office.

The following is a summary of authorized and levied ad valorem taxes for 2022:

<u>Parishwide Taxes</u>	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parishwide	4.09	4.09	Permanent
Courthouse and Jail	1.00	1.00	12/31/25
Library	9.94	9.94	12/31/27
Council on Aging	0.99	0.99	12/31/23
Road Lighting District No.1	3.83	3.83	12/31/31
Mosquito Abatement District	0.48	0.48	12/31/28
Juvenile Detention Center	1.00	1.00	12/31/29
Health Unit	0.96	0.96	12/31/27
Public Buildings ARC Maintenance	0.97	0.97	12/31/22*
Animal Control Facilities	0.75	0.75	04/30/31
General Obligation Bonds	12.50	12.50	03/01/24
Recreation Facilities	2.25	2.25	04/30/31
Flood Protection Levee	7.00	7.00	12/31/46

*The Public Buildings ARC Maintenance millage was renewed on November 8, 2022 and set to expire on 12/31/32.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (continued)

T. SALES TAXES

The St. John the Baptist Parish School Board (the "School Board"), a separate entity, collects five percent (5%) in sales and use tax. The sales and use tax is collected by an independent contractor, who is contracted through the School Board and serves as the sales tax department. Two and one-quarter percent (2.25%) of the taxes collected are remitted to the Parish Council. One-half percent (.5%) of the taxes collected are remitted to the St. John the Baptist Parish Sheriff's Office (the "Sheriff's Office"). The School Board's costs of collecting the funds are shared proportionally by the Council, Sheriff's Office and the School Board.

U. 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.

V. DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

Deferred Outflows of Resources – In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expense until then. The Parish has several items that meet this criterion, including contributions made to the pension plans, deferrals of pension and OPEB expense, and deferrals related to debt refunding.

Deferred Inflows of Resources – In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The Parish has several items that meets the criterion for this category, including deferrals of pension and OPEB expense and advance tax payments received before the year they are assessed.

Unavailable revenue, which arises only under a modified accrual basis of accounting, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and grants. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (continued)

W. PENSIONS

The Parish is a participating employer in four defined benefit pension plans as described in Note 10. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans, and additions to/deductions from each plans' fiduciary net position have been determined on the same basis as they are reported by each of the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value within each plan.

X. SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date that the financial statements were available to be issued, September 29, 2023. See Note 20 for relevant disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Y. RECENTLY ISSUED AND IMPLEMENTED ACCOUNTING PRONOUNCEMENTS

The Parish has implemented GASB Statement No. 91, *Conduit Debt Obligations*. The implementation of this statement did not result in any change in the Parish's financial statements. GASB Statement No. 91 clarifies the existing definition of a conduit debt obligation; establishes that a conduit debt obligation is not a liability of the issuer; establishes standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improves required note disclosures.

The Parish has implemented GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*. The implementation of this statement did not result in any change in the Parish's financial statements. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of GASB Statement No. 97 provides that for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform.

The Governmental Accounting Standards Board has issued statements that will become effective in future years. These statements are as follows:

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICES** (continued)

Y. RECENTLY ISSUED AND IMPLEMENTED ACCOUNTING PRONOUNCEMENTS (continued)

In May 2020, the GASB issued GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Assets and liabilities resulting from SBITAs should be recognized and measured using the facts and circumstances that existed at the beginning of the fiscal year in which this Statement is implemented. Governments are permitted, but are not required, to include in the measurement of the subscription asset capitalizable outlays associated with the initial implementation stage and the operation and additional implementation stage incurred prior to the implementation of this Statement.

The Parish is evaluating the requirements of the above statement and the impact on reporting

2. **STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

Budget

The procedures used by the Parish in establishing the budgetary data reflected in the required supplementary information 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 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 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 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 Council cause the total expenditures to exceed anticipated revenues. If the Council fails to act on either budget within the time limit provided, it shall be adopted as submitted by the President.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (continued)

Deficit Fund Balances /Net Position

The following funds had a deficit in fund balance at December 31, 2022:

Special Revenue Funds

Hurricane Ida Fund	<u>\$ (21,755,718)</u>
Criminal Court Fund	<u>\$ (553,941)</u>
RESTORE Fund	<u>\$ (19,769)</u>
LASAFE Fund	<u>\$ (77,850)</u>
Hurricane Isaac Fund	<u>\$ (409,175)</u>
Hurricane Isaac CDBG Fund	<u>\$ (40,415)</u>
LCDBG – CV Public Facilities Fund	<u>\$ (22,642)</u>

The deficit fund balance in the identified funds is primarily the result of unrecognized revenues resulting from Federal programs. Replenishment of the deficit in these funds is contingent upon collection of revenues as reimbursement of claimed costs.

- Hurricane IDA Fund - The deficit fund balance is predominantly the result of federal expenditures that were not obligated by grantors at year end and unrecognized revenues from Federal receivables. If federal disaster recovery program disallows the claim receivable for cost recovery, the notes borrowed by the Parish for financing the Hurricane Ida repairs will be reimbursed by FEMA funding. To the extent that FEMA disallows any such claims, the repayment of the note (i.e. deficit in the fund) will be repaid by any revenues from any funds that do not have a prior legal restriction upon them.
- Criminal Court Fund - If additional revenues are not obtained from other external sources, the deficit fund balance will be ultimately absorbed by the General Fund.
- RESTORE Fund, Hurricane Isaac Fund, Hurricane Isaac CDBG Fund, LCDBG – CV Public Facilities Fund, and LASAFE Fund - The deficit fund balances for these funds are predominantly the result of unrecognized revenues resulting from Federal receivables. The deficit in these funds will be resolved when receivables are collected and revenues are recognized. If federal disaster recovery programs disallow the claim receivables for cost recovery, the general fund will need to absorb the deficit.

Expenditures with Unfavorable Appropriations

For the year ended December 31, 2022, expenditures exceeded appropriations in the following funds:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
Road and Bridges	\$ 10,784,901	\$ 11,784,138	\$ 999,237
Hurricane Ida	-	44,575,317	44,575,317
Non-major Special Revenue Funds:			
Economic Development	1,457,831	1,513,530	55,699
Fire Services	5,836,265	6,206,834	370,569
LASAFE	889,810	2,393,772	1,503,962
Hurricane Isaac	-	1,103	1,103
LCDBG – CV Public Facilities Fund	-	22,642	22,642

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

3. CASH, CASH EQUIVALENTS AND INVESTMENTS

At December 31, 2022, the Parish had cash and cash equivalents as follows:

Cash and cash equivalents accounts per Statement of Net Position	<u>\$ 80,723,617</u>
--	----------------------

Of the total cash and cash equivalents, shown above, \$76,769,136 is unrestricted and \$3,954,481 is restricted assets. Restricted cash is included with restricted assets on the combined Statement of Net Position. In the proprietary funds, restricted cash equals \$3,954,481 and unrestricted cash equals \$1,085,614 for total cash of \$5,040,095

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

At year-end, the bank balance of deposits totaled \$83,858,859.

The bank balance is categorized as follows:

Amount insured by the Federal Deposit Insurance Corporation, or collateralized with securities held by the Parish's agent in the Parish's name.	<u>\$ 83,858,859</u>
---	----------------------

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
DECEMBER 31, 2022

4. RECEIVABLES

Receivables at December 31, 2022 for the Parish's individual major funds and nonmajor funds, including the applicable allowances for uncollectible accounts, are as follows:

	Governmental Activities								Total Governmental Activities
	General Fund	Sales Tax District	Roads and Bridges	1992 G.O. Bonds Sinking	Hurricane Ida	American Recovery Plan	Levee Protection	Non-major Funds	
Taxes:									
Ad Valorem	\$ 3,589,156	\$ -	\$ 11,991	\$ 7,966,132	\$ -	\$ -	\$ 4,935,243	\$ 6,175,712	\$ 22,678,234
Sales and Use	11,332	1,805,852	747,921	-	-	-	-	1,745,155	4,310,260
Intergovernmental	-	-	42,112	-	7,957,403	-	-	1,701,262	9,700,777
Accounts Receivable (net)	62,880	-	-	-	-	-	-	193,514	256,394
Other Taxes	37,446	-	2,005	-	1,624,989	-	-	131,727	1,796,167
Total Receivables	\$ 3,700,814	\$ 1,805,852	\$ 804,029	\$ 7,966,132	\$ 9,582,392	\$ -	\$ 4,935,243	\$ 9,947,370	\$ 38,741,832

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

4. RECEIVABLES (continued)

	Business-type Activities				
	Mosquito Abatement	Utilities System	Sewerage	Solid Waste	Total Business- Type Activities
Taxes:					
Ad Valorem	\$ 340,123	\$ -	\$ -	\$ -	\$ 340,123
Accounts Receivable	338,946	5,789,671	3,819,261	2,469,956	12,417,834
Gross Receivables	679,069	5,789,671	3,819,261	2,469,956	12,757,957
Less: Allowance For Estimated Uncollectable	(271,612)	(4,772,420)	(3,180,399)	(2,007,788)	(10,232,219)
Net Receivables	\$ 407,457	\$ 1,017,251	\$ 638,862	\$ 462,168	\$ 2,525,738

An allowance for estimated uncollectible receivables is established based on historical collection experience and other relevant circumstances. The allowance for estimated uncollectible receivables at December 31, 2022, consisted of the following:

Governmental Funds:	
Ambulance Fund	\$ 154,799
Total Governmental Funds	<u>\$ 154,799</u>
Enterprise Funds:	
Mosquito Abatement	\$ 271,612
Utilities System	4,772,420
Sewerage	3,180,399
Solid Waste	<u>2,007,788</u>
Total Enterprise Funds	<u>\$ 10,232,219</u>
Total allowance for uncollectible accounts	<u>\$ 10,387,018</u>

Upon further analysis of the Utilities System accounts receivable at December 31, 2022, an allowance was established for all aged account balances. An allowance for estimated uncollectible receivables on the remaining account balances is based on historical collection experience.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

5. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2022 was as follows.

Governmental Activities:

	December 31, 2021	Additions	Reductions	December 31, 2022
Capital assets not being depreciated:				
Land	\$ 4,493,876	\$ -	\$ -	\$ 4,493,876
Construction-in-progress	10,155,563	7,946,873	(2,308,479)	15,793,957
Total capital assets not being depreciated	<u>14,649,439</u>	<u>7,946,873</u>	<u>(2,308,479)</u>	<u>20,287,833</u>
Capital assets being depreciated/amortized:				
Buildings and building improvements	62,643,332	2,558,945	(28,224)	65,174,053
Infrastructure	177,493,008	5,801	-	177,498,809
Drainage system	31,260,961	13,596	-	31,274,557
Furniture, fixtures, and equipment	17,345,348	841,248	-	18,186,596
Right-of-use leased equipment and vehicles	822,700	380,834	(36,400)	1,167,134
Vehicles	13,832,151	524,963	-	14,357,114
Total capital assets being depreciated/amortized	<u>303,397,500</u>	<u>4,325,387</u>	<u>(64,624)</u>	<u>307,658,263</u>
Less: accumulated depreciation/amortization:				
Buildings and building improvements	21,073,249	1,921,592	(28,224)	22,966,617
Infrastructure	158,316,220	1,298,141	-	159,614,361
Drainage system	11,656,697	1,076,051	-	12,732,748
Furniture, fixtures, and equipment	9,220,822	850,361	-	10,071,183
Right-of-use leased equipment and vehicles	318,403	226,582	(36,400)	508,585
Vehicles	10,502,051	772,348	-	11,274,399
Total accumulated depreciation/amortization	<u>211,087,442</u>	<u>6,145,075</u>	<u>(64,624)</u>	<u>217,167,893</u>
Total capital assets being depreciated/amortized, net	<u>92,310,058</u>	<u>(1,819,688)</u>	<u>-</u>	<u>90,490,370</u>
Total governmental activities capital assets, net	<u>\$106,959,497</u>	<u>\$ 6,127,185</u>	<u>\$ (2,308,479)</u>	<u>\$ 110,778,203</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

5. **CAPITAL ASSETS** (continued)

Business-type Activities:

	December 31, 2021	Additions	Reductions	December 31, 2022
Capital assets not being depreciated:				
Land	\$ 1,719,347	\$ -	\$ -	\$ 1,719,347
Construction-in-progress	6,972,347	1,788,443	(1,926,645)	6,834,145
Total capital assets not being depreciated	<u>8,691,694</u>	<u>1,788,443</u>	<u>(1,926,645)</u>	<u>8,553,492</u>
Capital assets being depreciated/amortized:				
Buildings and building improvements	14,567,642	77,687	-	14,645,329
Systems – water and sewer	237,626,889	2,304,054	-	239,930,943
Furniture, fixtures, and equipment	5,358,665	-	-	5,358,665
Right-of-use leased equipment and vehicles	556,999	408,607	-	965,606
Vehicles	1,179,854	-	(34,874)	1,144,980
Total capital assets being depreciated/ amortized	<u>259,290,049</u>	<u>2,790,348</u>	<u>(34,874)</u>	<u>262,045,523</u>
Less: accumulated depreciation / amortization:				
Buildings and building improvements	5,391,091	398,950	-	5,790,041
Systems – water and sewer	133,451,247	5,371,675	-	138,822,922
Furniture, fixtures, and equipment	2,825,368	229,275	-	3,054,643
Right-of-use leased equipment and vehicles	182,289	-	-	182,289
Vehicles	1,008,628	61,697	(26,156)	1,044,169
Total accumulated depreciation / amortization	<u>142,858,623</u>	<u>6,061,597</u>	<u>(26,156)</u>	<u>148,894,064</u>
Total capital assets being depreciated / amortized, net	<u>116,431,426</u>	<u>(3,271,249)</u>	<u>(8,718)</u>	<u>113,151,459</u>
Total business-type activities capital assets, net	<u>\$125,123,120</u>	<u>\$ (1,482,806)</u>	<u>\$ (1,935,363)</u>	<u>\$ 121,704,951</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

5. CAPITAL ASSETS (continued)

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

Governmental activities:	
General government	\$ 1,107,533
Public safety	1,122,435
Public works	3,021,171
Culture and recreation	820,229
Economic development	5,460
Health & welfare	68,247
Total	<u>\$ 6,145,075</u>
Business-type activities:	
Utilities Operations	\$ 2,918,026
Sewerage Operations	3,143,571
Total	<u>\$ 6,061,597</u>

Construction in progress is comprised of the following:

	<u>Expended to</u> <u>December 31, 2022</u>
Governmental Activities:	
Streetscape Project (LaSAFE)	\$ 3,101,976
Eastbank Miss Trail Phase IV	2,601,523
HMGP – Electrical Components	1,600,466
Belle Pointe Sewer Reroute	1,304,618
Carrollwood Drive Rehab	1,263,486
Engineering-Lake Pontchartrain	748,971
WWC Perm Generator	496,959
Lucy Levee Trail	404,686
Vicknair Canal	395,534
RESTORE (Belle Terre Streetscape)	348,225
Theater Building Repairs	321,034
HMGP Bar Screen Cleaners	289,419
Sheriff's Office Disaster	243,031
WB Multi-Purpose Complex	200,846
Other Upgrades	2,473,183
Total Governmental Activities	<u>\$ 15,793,957</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

5. **CAPITAL ASSETS** (continued)

Business-type Activities:	
Water Meters	\$ 5,876,375
Waste water consolidation	324,203
Other pumps and maintenance	<u>633,567</u>
Total Business-Type Activities	<u>6,834,145</u>
TOTAL CONSTRUCTION IN PROGRESS	\$ <u>22,628,102</u>

The Parish has committed to spending approximately \$21.5 million to complete the above projects.

6. **ACCRUED EXPENSES AND OTHER LIABILITIES**

The following is a summary of accrued expenses and other liabilities as of December 31, 2022:

	<u>Class of Payable</u>				<u>Total</u>
	<u>Salaries</u>	<u>Withholdings</u>	<u>Contracts</u>	<u>Other</u>	
General Fund	\$ 119,882	\$ 352,734	\$ -	\$ -	\$ 472,616
Road & Bridges	99,071	149,998	38,051	-	287,120
Hurricane Ida	-	-	130,993	-	130,993
Levee Protection	-	-	60,050	-	60,050
Non-major funds	154,333	-	353,131	1,675	509,139
Utilities	92,470	81,348	284,162	202,129	660,109
Sewerage	<u>96,374</u>	<u>87,744</u>	<u>-</u>	<u>108,046</u>	<u>292,164</u>
Total	\$ <u>562,130</u>	\$ <u>671,824</u>	\$ <u>866,387</u>	\$ <u>311,850</u>	\$ <u>2,412,191</u>

7. **PAYABLE FROM RESTRICTED ASSETS**

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

Customer deposits	<u>\$ 1,005,564</u>
Current portion of bonds payable	<u>769,000</u>
Total	<u>\$ 1,774,564</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

8. LONG-TERM LIABILITIES

The following is a summary of long-term liability transactions of the Parish for the year ended December 31, 2022:

	<u>Balance</u> <u>January 1, 2022</u>	<u>Issues</u> <u>Additions</u> <u>Adjustments</u>	<u>Payments</u> <u>Expenditures</u> <u>Adjustments</u>	<u>Balance</u> <u>December 31, 2022</u>	<u>Due</u> <u>Within</u> <u>One Year</u>
Governmental Activities					
General Obligation Bonds - Public Offerings	\$ 21,775,000	\$ 15,000,000	\$ (2,535,000)	\$ 34,240,000	\$ 5,585,000
General Obligation Bonds - Direct Placements	18,310,000	-	(2,475,000)	15,835,000	2,560,000
Public Improvement Bonds	7,580,000	-	(800,000)	6,780,000	835,000
Sales Tax & Revenue Bonds	1,720,000	30,000,000	(410,000)	31,310,000	425,000
State Revolving Fund Loan	851,000	-	(74,000)	777,000	74,000
Finance Purchase Obligation	86,090	-	(86,090)	-	-
Lease Liability Premium	524,577 <u>710,073</u>	380,834 <u>1,011,733</u>	(230,568) <u>(127,310)</u>	674,843 <u>1,594,496</u>	257,385 <u>279,913</u>
Total Governmental Activities	<u>51,556,740</u>	<u>46,392,567</u>	<u>(6,737,968)</u>	<u>91,211,339</u>	<u>10,016,298</u>
Business-Type Activities					
Revenue Bonds	2,300,000	-	(300,000)	2,000,000	310,000
State Revolving Fund Loans	7,179,862	1,115,342	(443,000)	7,852,204	965,446
Lease Liability	<u>384,765</u>	<u>375,735</u>	<u>(167,500)</u>	<u>593,000</u>	<u>184,214</u>
Total Business-type Activities	<u>9,864,627</u>	<u>1,491,077</u>	<u>(910,500)</u>	<u>10,445,204</u>	<u>1,459,660</u>
Total Long-Term Liabilities	<u>\$ 61,421,367</u>	<u>\$ 47,883,644</u>	<u>\$ (7,648,468)</u>	<u>\$ 101,656,543</u>	<u>\$ 11,475,958</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

8. LONG-TERM LIABILITIES (continued)

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

<u>Bond Type</u>	<u>Date of Issuance</u>	<u>Authorized and Issued</u>	<u>Interest Rate %</u>	<u>Maturity Date</u>	<u>Principal Outstanding</u>	<u>Interest to Maturity</u>
Government Activities:						
<u>General Obligation Bonds</u>						
General Obligation Refunding Bonds -						
Series 2014	06/10/14	18,000,000	2.0-3.0	03/01/34	\$ 10,800,000	\$ 2,190,375
General Obligation Bonds - Series 2015	08/26/15	12,000,000	2.0-4.0	03/01/35	8,440,000	2,185,781
General Obligation Bonds - Series 2022	08/10/22	15,000,000	5.0	03/01/32	<u>15,000,000</u>	<u>2,647,250</u>
Total General Obligation Bonds - Public Offerings					<u>34,240,000</u>	<u>7,023,406</u>
General Obligation Refunding Bonds Series 2013	11/13/13	6,050,000	2.25	03/01/24	1,405,000	31,893
Refunding Bonds - Series 2016	05/03/16	20,390,000	2.1	03/01/29	<u>14,430,000</u>	<u>1,098,615</u>
Total General Obligation Bonds - Direct Placements					<u>15,835,000</u>	<u>1,130,508</u>
Total General Obligation Bonds					<u>50,075,000</u>	<u>8,153,914</u>
<u>Public Improvement Bonds</u>						
Public Improvement Refunding Bonds,						
Series ST-2020	12/01/20	8,350,000	3.0-4.0	12/01/29	<u>6,780,000</u>	<u>904,850</u>
Total Public Improvement Bonds					<u>6,780,000</u>	<u>904,850</u>
<u>Revenue Bonds and Notes - Direct Placement</u>						
Revenue Bonds Series 2015	07/30/15	3,000,000	2.39	02/01/25	1,310,000	47,561
Hurricane Recovery - Revenue Notes Series 2022	01/11/22	30,000,000	1.7	01/01/25	<u>30,000,000</u>	<u>1,275,000</u>
Total Revenue Bonds and Notes - Direct Placement					<u>31,310,000</u>	<u>1,322,561</u>
<u>Loan - Direct Borrowing</u>						
State Revolving Fund Loan	10/19/12	1,359,000	0.95	12/01/32	<u>777,000</u>	<u>19,512</u>
Total Loan - Direct Borrowing					<u>777,000</u>	<u>19,512</u>
Total Governmental					<u>88,942,000</u>	<u>10,400,837</u>
Business-type Activities:						
<u>Revenue Bonds - Direct Placement</u>						
Water Revenue Utility Bonds Series 2012	03/20/12	4,870,000	1.2-2.95	12/01/28	<u>2,000,000</u>	<u>207,183</u>
Total Revenue Bonds - Direct Placement					<u>2,000,000</u>	<u>207,183</u>
<u>Loans</u>						
State Revolving Fund Loan	05/16/22	15,000,000	0.95	05/16/42	506,446	6,064
State Revolving Fund Loan	01/16/19	6,000,000	0.95	12/01/39	4,939,868	204,931
State Revolving Fund Loan	09/18/13	5,500,000	3.45	12/01/32	<u>2,405,890</u>	<u>37,052</u>
Total Loans					<u>7,852,204</u>	<u>248,047</u>
Total Business-type					<u>\$ 9,852,204</u>	<u>\$ 455,230</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

8. LONG-TERM LIABILITIES (continued)

Annual debt service to maturity on bonds, including interest, are as follows:

Year Ending December 31.	General Obligation Bonds - Public Offerings	General Obligation Bonds - Direct Placements	Public Improvement Bonds	Revenue Bonds - Direct Placement	Loan - Direct Borrowing	Total Governmental Activities	Revenue Bonds - Direct Placement	Loans - Direct Borrowings	Total Business- Type Activities
2023	\$6,894,833	\$2,867,245	\$1,064,750	\$961,230	\$77,496	\$11,865,554	\$367,068	\$1,029,405	\$1,396,473
2024	6,885,582	2,901,487	1,071,350	960,953	78,164	11,897,536	363,543	487,735	851,278
2025	2,835,308	2,197,178	1,086,350	30,710,378	78,826	36,908,040	364,723	493,894	858,617
2026	2,794,507	2,214,653	1,094,350	-	79,484	6,182,994	370,460	502,048	872,508
2027	2,781,807	2,240,762	1,110,250	-	79,138	6,211,957	370,770	510,414	881,184
2028-2032	14,755,119	4,544,183	2,257,800	-	403,404	21,960,506	370,619	2,680,374	3,050,993
2033-2037	4,316,250	-	-	-	-	4,316,250	-	1,611,259	1,611,259
2038-2039	-	-	-	-	-	-	-	785,122	785,122
Total debt service to maturity	<u>\$41,263,406</u>	<u>\$16,965,508</u>	<u>\$7,684,850</u>	<u>\$32,632,561</u>	<u>\$ 796,512</u>	<u>\$99,342,837</u>	<u>\$2,207,183</u>	<u>\$8,100,251</u>	<u>\$10,307,434</u>
Less amounts representing interest:									
2023	\$1,309,833	\$ 307,245	\$229,750	\$536,230	\$3,496	\$2,386,554	\$57,068	\$63,959	\$121,027
2024	1,010,582	251,487	196,350	525,953	3,164	1,987,536	48,543	23,211	71,754
2025	845,308	202,178	161,350	260,378	2,826	1,472,040	39,723	20,152	59,875
2026	774,507	159,653	124,350	-	2,484	1,060,994	30,460	18,862	49,322
2027	701,807	115,762	95,250	-	2,138	914,957	20,770	17,556	38,326
2028-2032	2,175,119	94,183	97,800	-	5,404	2,372,506	10,619	67,778	78,397
2033-2037	206,250	-	-	-	-	206,250	-	33,259	33,259
2038-2039	-	-	-	-	-	-	-	3,270	3,270
Total Interest	<u>7,023,406</u>	<u>1,130,508</u>	<u>904,850</u>	<u>1,322,561</u>	<u>19,512</u>	<u>10,400,837</u>	<u>207,183</u>	<u>248,047</u>	<u>455,230</u>
Total Principal	<u>\$34,240,000</u>	<u>\$15,835,000</u>	<u>\$6,780,000</u>	<u>\$31,310,000</u>	<u>\$777,000</u>	<u>\$88,942,000</u>	<u>\$2,000,000</u>	<u>\$7,852,204</u>	<u>\$9,852,204</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

8. LONG-TERM LIABILITIES (continued)

General Obligation Bonds are secured by an annual ad valorem tax levy. In accordance with LSA-R S 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 Annual Comprehensive Financial Report. The total indebtedness secured by ad valorem taxes totaled \$50,075,000 as of December 31, 2022.

Events of default include principal and interest delinquencies or failure to comply with the performance of any other of the covenants, agreements or conditions. A written notice of the default will be sent to the bondholder and if the failure shall continue for a period of 45 days after written notice is sent, the bondholder shall be entitled to exercise all rights and powers for which provision is made under Louisiana law.

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

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

There are a number of limitations and restrictions contained in the various bond indentures

Pledged Revenues

The Parish has pledged revenues of 12.5 mills of unlimited ad valorem taxes to secure \$50,075,000 of General Obligation Bonds issued for the purpose of constructing and improving public buildings and infrastructure. This debt service millage has been approved by the voters of the Parish through March 1, 2024. Approximately \$8.4 million of pledged ad valorem revenue was utilized for approximately \$6.0 million in principal and interest payments made in 2022 for General Obligation Bonds.

The Parish has pledged revenues from the proceeds of one percent (1%) sales and use tax collected by the St. John the Baptist Parish School Board, of the total two and one quarter percent (2.25%) remitted to the Parish, for the purposes of constructing, maintaining, and improving the Parishwide Waterworks Treatment and Distribution System. These revenues secure \$8,350,000 in Public Improvement Bonds issued for the purpose of constructing, acquiring, extending and improving the sewers and sewerage disposal facilities of the Parish. This one percent tax levy was approved and rededicated in perpetuity by the voters of the Parish in 2010. Approximately \$11.7 million of this dedicated tax was recognized in 2022, with approximately \$1.1 million utilized for debt service payments made in 2022 for Public Improvement Bonds.

The Parish has pledged revenues from the proceeds of one-quarter percent (0.25%) sales and use tax collected by the St. John the Baptist Parish School Board, of the total two and one quarter percent (2.25%) remitted to the Parish, for the purposes of providing fire protection throughout the Parish. These revenues secure \$3,000,000 in Sales Tax Bonds issued for the purpose of acquiring fire-fighting equipment, lands, and machinery for the Volunteer Fire Departments of the Parish. This one-quarter percent tax levy was approved in perpetuity by the voters of the Parish in 1984. Approximately \$6.3 million of this dedicated tax was recognized in 2022, with approximately \$446,000 utilized for debt service payments made in 2022 for Sales Tax Bonds.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

8. LONG-TERM LIABILITIES (continued)

The Parish has pledged revenues for a portion of income and revenues derived by the Parish from the operation of the waterworks system of the Parish. These revenues secure \$2,590,000 in Revenue Bonds issued for the purpose of constructing, maintaining, and improving the waterworks system of the Parish. These bonds mature on December 1, 2028, at which point, the revenues of the waterworks system will no longer be pledged for debt service. Approximately \$6.0 million was recognized as operating revenue for the waterworks system in 2022, with approximately \$365,000 utilized for debt service payments made in 2022 for Revenue Bonds.

In January 2022, the Parish issued \$30,000,000 Hurricane Recovery Revenue Notes, Series 2022 (the Notes). The Notes were issued for the purpose of (a) paying any costs associated with debris removal or the demolition, rehabilitation, repair, reconstruction, renovation, restoration and improvement of the Parish's facilities resulting from or related to Hurricane Ida, including purchasing any furnishings, fixtures and equipment incidental or necessary in connection therewith, and (b) paying the cost of issuance of the Notes. The Notes are secured and payable from a pledge of all funds or revenue received or to be received by the Parish to the extent legally available for the payment of debt service on the Notes.

9. LEASES

The Parish entered into multiple agreements as lessee for the acquisition and use of equipment and vehicles, including copiers, GPS trackers, and generators. As of December 31, 2022, the value of the lease liabilities were \$674,843 for governmental activities and \$593,000 for business-type activities. The Parish is required to make monthly principal and interest payments totaling \$40,000. The leases have interest rates ranging from 3.24% to 4.8%.

The future principal and interest lease payments as of December 31, 2022, were as follows:

Year Ending December 31.	Governmental Activities			Business-Type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2023	\$ 257,385	\$ 20,622	\$ 278,007	\$ 184,214	\$ 17,773	\$ 201,987
2024	211,787	11,055	222,842	167,603	10,920	178,523
2025	96,681	5,911	102,592	105,999	5,908	111,907
2026	108,990	2,830	111,820	135,184	2,767	137,951
Totals	\$ 674,843	\$ 40,418	\$ 715,261	\$ 593,000	\$ 37,368	\$ 630,368

10. PENSION PLAN

Substantially all employees of the Parish are members of one of the following statewide retirement systems, Firefighters' Retirement System of Louisiana ("FRS"), Parochial Employees' Retirement System of Louisiana ("PERS"), Registrar of Voters Employees' Retirement System of Louisiana ("RVERS"), or the District Attorneys' Retirement System ("DARS"). These systems are cost-sharing multiple-employer, defined benefit pension plans administered by separate boards of trustees.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

10. PENSION PLAN (continued)

General Information about the Pension Plans

Plan Descriptions

FRS

The Firefighters' Retirement System is the administrator of a cost-sharing multiple-employer plan. Membership in the system is a condition of employment for any full-time firefighters who earn at least \$375 per month, excluding state supplemental pay, and are employed by a fire department of any municipality, parish, or fire protection district of the State of Louisiana, excepting Orleans and Lafayette Parishes, in addition to employees of the FRS. The system provides retirement, disability, and death benefits for its members.

The projections of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the system in accordance with benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

PERS

Parochial Employees' Retirement System of Louisiana is the administrator of a cost-sharing multiple employer defined benefit pension plan. The System was established and provided for by R.S.11:1901 of the Louisiana Revised Statute ("LRS").

The System provides retirement benefits to employees of taxing districts of a parish or any branch or section of a parish within the State which does not have their own retirement system and which elects to become members of the System.

All permanent parish government employees (except those employed by Orleans, Lafourche, and East Baton Rouge Parishes) who work at least 28 hours a week shall become members on the date of employment. New employees meeting the age and Social Security criteria have up to 90 days from the date of hire to elect to participate.

As of January 1997, elected officials, except coroners, justices of the peace, and parish presidents may no longer join the Parochial System.

RVERS

The Registrar of Voters Employees' Retirement System is a cost-sharing multiple-employer defined benefit pension plan established in accordance by Act 215 of 1954, under Revised Statute 11:2032 to provide retirement allowances and other benefits for registrars of voters, their deputies, and their permanent employees in each parish of the State of Louisiana.

The System was established on January 1, 1955 for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. Title 11:2032, as amended, for registrars of voters, their deputies, and their permanent employees in each parish. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

10. PENSION PLAN (continued)

Plan Descriptions (continued)

DARS

The District Attorneys' Retirement System, State of Louisiana is the administrator of a cost-sharing multiple-employer defined benefit pension plan. The System was established on August 1, 1956 and was placed under the management of the board of trustees for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. 11, Chapter 3 for district attorneys and their assistants in each parish.

All persons who are district attorneys of the State of Louisiana, assistant district attorneys in any parish of the State of Louisiana, or employed by this retirement system and the Louisiana District Attorneys' Association except for elected or appointed officials who have retired from service under any publicly funded retirement system within the state and who are currently receiving benefits, shall become members as a condition of their employment; provided, however, that in the case of assistant district attorneys, they must be paid an amount not less than the minimum salary specified by the board for assistant district attorneys, currently \$18,000 per year. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

Benefits Provided

FRS

Benefit provisions are authorized within Act 434 of 1979 and amended by LRS 11:2251-11:2272. The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

Any person who becomes an employee as defined in LRS 11:2252 on and after January 1, 1980 shall become a member as a condition of employment. Members may retire 1) at any age with 25 years or more of creditable service, or 2) at age 50 with at least 20 years of creditable service.

No person who has attained age 50 or over shall become a member of the System, unless the person becomes a member by reason of a merger or unless the System received an application for membership before the applicant attained the age of 50. No person who has not attained the age of eighteen years shall become a member of the System.

Any person who has retired from service under any retirement system or pension fund maintained basically for public officers and employees of the state, its agencies or political subdivisions, and who is receiving retirement benefits therefrom may become a member of this System, provided the person meets all other requirements for membership. Service credit from the retirement system or pension plan from which the member is retired shall not be used for reciprocal recognition of service with this System, or for any other purpose in order to attain eligibility or increase the amount of service credit in this System.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

10. PENSION PLAN (continued)

Benefits Provided (continued)

PERS

Any member of Plan A can retire providing he/she meets one of the following criteria:

For employees hired prior to January 1, 2007:

1. Any age with 30 or more years of creditable service.
2. Age 55 with 25 years of creditable service.
3. Age 60 with a minimum of 10 years of creditable service.
4. Age 65 with a minimum of 7 years of creditable service.

For employees hired after January 1, 2007:

1. Age 55 with 30 years of service.
2. Age 62 with 10 years of service.
3. Age 67 with 7 years of service.

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to three percent of the member's five year final average compensation multiplied by his/her years of creditable service. However, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts.

RVERS

Any member hired prior to January 1, 2013 is eligible for normal retirement after he has 20 years of creditable service and is age 55 or has 10 years of creditable service and is age 60. Any member with 30 years of creditable service regardless of age may retire. Regular retirement benefits for members hired prior to January 1, 2013 are calculated at 3.33% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

Any member hired on or after January 1, 2013 is eligible for normal retirement after he has attained 30 years of creditable service and is age 55; has attained 20 years of creditable service and is age 60; or has attained 10 years of creditable service and is age 62. Regular retirement benefits for members hired on or after January 1, 2013 are calculated at 3.00% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation. Retirement benefits for members hired on or after January 1, 2013 that have attained 30 years of creditable service with at least 20 years of creditable service in the System are calculated at 3.33% of the average annual compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

Any member whose withdrawal from service occurs prior to attaining the age of 60 years, who shall have completed 10 or more years of creditable service and shall not have received a refund of his accumulated contributions, shall become eligible for a deferred allowance beginning upon his attaining the age of 60 years.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

10. PENSION PLAN (continued)

Benefits Provided (continued)

DARS

Members who joined the DARS before July 1, 1990, and who have elected not to be covered by the new provisions, are eligible to receive a normal retirement benefit if they have 10 or more years of creditable service and are at least age 62, or if they have 18 or more years of service and are at least age 60, or if they have 23 or more years of service and are at least age 55, or if they have 30 years of service regardless of age. The normal retirement benefit is equal to 3% of the member's average final compensation for each year of creditable service. Members are eligible for early retirement at age 60 if they have at least 10 years of creditable service or at age 55 with at least 18 years of creditable service. Members who retire prior to age 60 with less than 23 year of service credit, receive a retirement benefit reduced 3% for each year of age below 60. Members who retire prior to age 62 who have less than 18 years of service receive a retirement benefit reduced 3% for each year of age below 62. Retirement benefits may not exceed 100% of final average compensation.

Members who joined the DARS after July 1, 1990, or who elected to be covered by the new provisions, are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final average compensation multiplied by years of membership service. A member is eligible for an early retirement benefit if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation.

Disability Benefits

FRS

A member who acquires a disability, and who files for disability benefits while in service, and who upon medical examination and certification as provided for in Title 11, is found to have a total disability solely as the result of injuries sustained in the performance of his official duties, or for any cause, provided the member has at least five years of creditable service and provided that the disability was incurred while the member was an active contributing member in active service, shall be entitled to disability benefits under the provisions of R.S. 11:2258(8).

PERS

For Plan A, a member shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007 and has at least five years of creditable service or if hired after January 1, 2007, has seven years of creditable service, and is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan A shall be paid a disability benefit equal to the lesser of an amount equal to 3.00% of the member's final average compensation multiplied by his years of service, not to be less than 15, or 3.00% multiplied by years of service assuming continued service to age 60.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

10. PENSION PLAN (continued)

Disability Benefits (continued)

RVERS

Disability benefits are provided to active contributing members with at least 10 years of service established in the System and who have been officially certified as disabled by the State Medical Disability Board. The disabled member who has attained the age of 60 years shall be entitled to a regular retirement allowance. The disabled member who has not yet attained age 60 shall be entitled to a disability benefit equal to the lesser of 3.00% of his average final compensation multiplied by the number of creditable years of service (not to be less than 15 years) or 3 1/3% of average final compensation multiplied by the years of service assuming continued service to age 60. Disability benefits may not exceed two-thirds of earnable compensation.

DARS

Disability benefits are awarded to active contributing members with at least 10 years of service who are found to be totally disabled as a result of injuries incurred while in active service. The member receives a benefit equal to three percent (3 1/2 % for members covered under the new retirement benefit provisions) of his average final compensation multiplied by the lesser of his actual service (not to be less than 15 years) or projected continued service to age 60.

Survivor Benefits

FRS

Benefits shall be payable to the surviving eligible spouse or designated beneficiary of a deceased member as specified in R.S. 11 :2256(8) & (C).

PERS

Upon the death of any member of Plan A with five (5) or more years of creditable service who is not eligible for retirement, the plan provides for benefits for the surviving spouse and minor children, as outlined in the statutes.

Any member of Plan A, who is eligible for normal retirement at time of death, the surviving spouse shall receive an automatic Option 2 benefit, as outlined in the statutes.

A surviving spouse who is not eligible for Social Security survivorship or retirement benefits, and married not less than twelve (12) months immediately preceding death of the member, shall be paid an Option 2 benefit beginning at age 50.

RVERS

If a member who has less than five years of credited service dies due to any cause other than injuries sustained in the performance of his official duties, his accumulated contributions are paid to his designated beneficiary. If the member has five (5) or more years of credited service, and is not eligible to retire, automatic option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with option 2 factors used as if the member had continued in service to earliest normal retirement age.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

10. PENSION PLAN (continued)

Survivor Benefits (continued)

If a member has no surviving spouse and the member has five or more years of creditable service, the surviving minor children under 18 or disabled children shall be paid 80% of the accrued retirement benefit in equal shares until the age of majority or for the duration of the handicap for a handicapped child. Upon the death of any former member with 10 or more years of service, automatic option 2 benefits are payable to the surviving spouse. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions.

DARS

Upon the death of a member with less than five (5) years of creditable service, his accumulated contributions and interest thereon are paid to his surviving spouse, if he is married, or to his designated beneficiary, if he is not married. Upon the death of any active, contributing member with five (5) or more years of service or any member with 23 years of service who has not retired, automatic option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with the option factors used as if the member had continued in service to earliest normal retirement age. If a member has no surviving spouse, the surviving minor children under 18 or disabled children are paid 80% of the member's accrued retirement benefit divided into equal shares. If a member has no surviving spouse or children, his accumulated contributions and interest are paid to his designated beneficiary. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions with interest.

Upon withdrawal from service, members not entitled to a retirement allowance are paid a refund of accumulated contributions upon request. Receipt of such a refund cancels all accrued rights in DARS.

The Board of Trustees is authorized to grant retired members and widows of members who have retired an annual cost of living increase of 3% of their original benefit, (not to exceed sixty dollars per month) and all retired members and widows who are sixty-five years of age and older a 2% increase in their original benefit. In lieu of other cost of living increases the board may grant an increase to retirees in the form of "Xx(A&B)" where "A" is equal to the number of years of credited service accrued at retirement or death of the member or retiree and "B" is equal to the number of years since death of the member or retiree to June 30 of the initial year of increase and "X" is equal to any amount available for funding such increase up to a maximum of \$1.00. In order for the board to grant any of these increases, the System must meet certain criteria detailed in the statute related to funding status and interest earnings.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

10. PENSION PLAN (continued)

Deferred Retirement Option Plan benefits (DROP)

FRS

After completing 20 years of creditable service and age 50, or 25 years at any age, a member may elect to participate in the deferred retirement option plan (DROP) for up to 36 months.

Upon commencement of participation in DROP, employer and employee contributions to the system cease. The monthly retirement benefit that would have been payable is paid into the member's DROP account. Upon termination of employment, a participant in the program has several options to receive their DROP benefit. A member may (1) elect to roll over all or a portion of their DROP balance into another eligible qualified plan, (2) receive a lump-sum payment from the account, (3) receive single withdrawals at the discretion of the member, (4) receive monthly or annual withdrawals, or (5) receive an annuity based on the DROP account balance. These withdrawals are in addition to his regular monthly benefit. If employment is not terminated at the end of the 36 months, the participant resumes regular contributions to the system. No payments may be made from the DROP account until the participant retires.

PERS

Act 338 of 1990 established the DROP for the Retirement System. DROP is an option for that member who is eligible for normal retirement.

In lieu of terminating employment and accepting a service retirement, any member of Plan A who is eligible to retire may elect to participate in the DROP in which they are enrolled for three years and defer the receipt of benefits. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP Fund.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or roll over the fund to an Individual Retirement Account. Interest is accrued on the DROP benefits for the period between the end of DROP participation and the member's retirement date.

For individuals who become eligible to participate in the DROP on or after January 1, 2004, all amounts which remain credited to the individual's subaccount after termination in the Plan will be placed in liquid asset money market investments at the discretion of the board of trustees. These subaccounts may be credited with interest based on money market rates of return or, at the option of the System, the funds may be credited to self-directed subaccounts. The participant in the self-directed portion of this Plan must agree that the benefits payable to the participant are not the obligations of the state or the System, and that any returns and other rights of the Plan are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

10. PENSION PLAN (continued)

Deferred Retirement Option Plan benefits (DROP) (continued)

RVERS

In lieu of terminating employment and accepting a service retirement allowance, any member with 10 or more years of service at age 60, 20 or more years of service at age 55, or 30 or more years of service at any age may elect to participate in the Deferred Retirement Option Plan (DROP) for up to three years and defer the receipt of benefits. Upon commencement of participation in the plan, membership in the System terminates. During participation in the plan, employer contributions are payable, but employee contributions cease. The monthly retirement benefits that would have been payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP fund. This fund does not earn interest. In addition, no cost of living increases are payable to participants until employment which made them eligible to become members of the System has been terminated for at least one full year.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the plan may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or any other method of payment if approved by the Board of Trustees. The monthly benefits that were being paid into the Deferred Retirement Option Plan fund will begin to be paid to the retiree. If the participant dies during participation in the plan, a lump sum equal to his account balance in the plan fund shall be paid to his named beneficiary or, if none, to his estate. If employment is not terminated at the end of the 3 years, payments into the plan fund cease and the person resumes active contributing membership in the System.

DARS

In lieu of receiving a service retirement allowance, any member who has more years of service than are required for a normal retirement may elect to receive a Back-Deferred Retirement Option Program (Back-DROP) benefit.

The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. At retirement, the member's maximum monthly retirement benefit is based upon his service, final average compensation, and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In lieu of receiving the lump-sum payment, the member may leave the funds on deposit with the system in an interest bearing account.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

10. PENSION PLAN (continued)

Deferred Retirement Option Plan benefits (DROP) (continued)

Prior to January 1, 2009, eligible members could elect to participate in the DROP for up to three years in lieu of terminating employment and accepting a service benefit. During participation in the DROP, employer contributions were payable and employee contributions were reduced to $\frac{1}{2}$ of 1%. The monthly retirement benefits that would have been payable to the member were paid into a DROP account, which did not earn interest while the member was participating in the DROP. Upon termination of participation, the participant in the plan received, at his option, a lump sum from the account equal to the payments into the account or systematic disbursements from his account in any manner approved by the board of trustees. The monthly benefits that were being paid into the DROP would then be paid to the retiree. All amounts which remain credited to the individual's sub-account after termination of participation in the plan were invested in liquid money market funds. Interest was credited thereon as actually earned.

Initial Benefit Option Plan

FRS

Effective June 16, 1999, members eligible to retire and who do not choose to participate in DROP may elect to receive, at the time of retirement, an initial benefit option (IBO) in an amount up to 36 months of benefits, with an actuarial reduction of their future benefits. Such amounts may be withdrawn or remain in the IBO account earning interest at the same rate as the DROP account

Cost of Living Adjustments

FRS

Under the provisions of R.S. 11:246 and 11:2260(A)(7), the board of trustees is authorized to grant retired members and widows of members who have retired an annual cost of living increase of up to 3% of their current benefit, and all retired members and widows who are 65 years of age and older a 2% increase in their original benefit. In order for the board to grant either of these increases, the System must meet certain criteria detailed in the statute related to funding status and interest earnings (R.S. 11:243). In lieu of these COLAs, pursuant to R.S. 11:241, the board may also grant an increase in the form of "Xx (A+B)," where "X" is any amount up to \$1 per month, and "A" is equal to the number of years of credited service accrued at retirement or at death of the member or retiree, and "B" is equal to the number of years since retirement or since death of the member or retiree to June 30th of the initial year of such increase.

PERS

The Board is authorized to provide a cost of living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

10. PENSION PLAN (continued)

Cost of Living Adjustments (continued)

In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age sixty-five equal to 2% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older (LRS 11.1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

RVERS

Cost of living provisions for the System allows the board of trustees to provide an annual cost of living increase of 2.0% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost of living adjustment once they have reached the age of sixty and have been retired at least one year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

DARS

The Board of Trustees is authorized to grant retired members and surviving beneficiaries of members who have retired an annual cost of living increase of 3% of their original benefit, (not to exceed sixty dollars per month) and all retired members and surviving beneficiaries who are sixty-five years of age and older a 2% increase in their original benefit. In lieu of other cost of living increases the board may grant an increase to retirees in the form of "Xx(A&B)" where "A" is equal to the number of years of credited service accrued at retirement or death of the member or retiree and "B" is equal to the number of years since death of the member or retiree to June 30 of the initial year of increase and "X" is equal to any amount available for funding such increase up to a maximum of \$1.00. In order for the board to grant any of these increases, the DA System must meet certain criteria detailed in the statute related to funding status and interest earnings.

Contributions

FRS

Contributions for all members are established by statute at 10.0% for wages above poverty and 8.0% for wages below poverty for the years ending ended June 30, 2022 and 2021. The contributions are deducted from the member's salary and remitted by the Parish.

According to state statute, employer contributions are actuarially determined each year. For the year ended June 30, 2022, the employer contributions were 33.75% of covered payroll above poverty and 35.75% of covered payroll below poverty, respectively. For the year ended June 30, 2021, the employer contribution rates were 32.25% of covered payroll above poverty and 34.25% of covered payroll below poverty, respectively. The actual rates differ from the actuarially required rate due to state statutes that require the contribution rate be calculated and set two years prior to the year effective. Contributions to the pension plan from the Parish were \$768,101 for the year ended December 31, 2022.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

10. PENSION PLAN (continued)

Contributions (continued)

The System also receives insurance premium tax monies as additional employer contributions. The tax is considered support from a non-contributing entity and appropriated by the legislature each year based on an actuarial study. Non-employer contributions are recognized as revenue during the year ended December 31, 2022, and were excluded from pension expense.

PERS

Contributions for all members are established by statute at 9.50% of compensation for the year ended December 31, 2022. The contributions are deducted from the member's salary and remitted by the Parish.

According to state statute, contributions for all employers are actuarially determined each year. For the years ended December 31, 2021 and December 31, 2020, the employer contribution rates were 12.25% and 7.50%, respectively for Plan A. The actual rate differs from the actuarially required rate due to state statutes that require the contribution rate be calculated and set two years prior to the year effective. Contributions to the pension plan from the Parish were \$1,215,732 for the year ended December 31, 2022.

According to state statute, the System also receives $\frac{1}{4}$ of 1% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. The System also receives revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended December 31, 2022.

RVERS

Contributions for all members are established by statute at 7.0% of compensation for the years ending ended June 30, 2022 and 2021. The contributions are deducted from the member's salary and remitted by the Parish.

According to state statute, contribution requirements for all employers are actuarially determined each year. For the years ended June 30, 2022 and 2021, the employer contribution rates were 18.00%. The actual rate differs from the actuarially required rate due to state statutes that require the contribution rate be calculated and set two years prior to the year effective. Contributions to the pension plan from the Parish were \$19,357 for the year ended December 31, 2022.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

10. PENSION PLAN (continued)

Contributions (continued)

In accordance with state statute, the System also receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended December 31, 2022.

DARS

Contributions for all members are established by statute at 8.0% of compensation for the years ending ended June 30, 2022 and 2021. The contributions are deducted from the member's salary and remitted by the Parish.

According to state statute, contribution requirements for all employers are actuarially determined each year. For the years ended June 30, 2022 and 2021, the employer contribution rates were 9.50% and 4.00%, respectively. The actual rate differs from the actuarially required rate due to state statutes that require the contribution rate be calculated and set two years prior to the year effective. Contributions to the pension plan from the District Attorney were \$3,396 for the year ended December 31, 2022.

In accordance with state statute, DARS receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended December 31, 2022.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2022, the Parish reported a combined liability of \$6,609,437 and an asset of \$7,642,490 for its proportionate share of the Net Pension Liabilities (NPL)/Net Pension Asset (NPA). The NPL for FRS, RVERS, and DARS was measured as of June 30, 2022, and the NPA for PERS was measured as of December 31, 2021. The total pension liability used to calculate the NPL was determined based on an actuarial valuation as of those dates. The Parish's proportion of the NPL was based on a projection of the Parish's long-term share of contributions to the pension plan relative to the projected contribution of all participating employers, actuarially determined.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

10. PENSION PLAN (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

The following table reflects the Parish's proportionate share of the Net Pension Liability/Net Pension Asset for each of the pension plans, the proportion at June 30, 2022 (December 31, 2021 for PERS) and the change compared to the June 30, 2021 (December 31, 2020 for PERS) proportion.

	Net Pension Liability (Asset) at December 31, 2022	Proportion at Measurement Date	Increase (Decrease) to Prior Measurement Date
FRS	\$ 6,372,951	0.903799%	0.022562%
PERS	(7,642,490)	1.622460%	(0.013663%)
RVERS	176,976	0.721750%	0.191370%
DARS	59,510	0.055244%	(0.002429)%
	<u>\$ (1,033,053)</u>		

The following table reflects the Parish's recognized pension expense for the year ended December 31, 2022.

	Pension Expense
FRS	\$ 1,038,259
PERS	(1,324,561)
RVERS	25,578
DARS	17,353
	<u>\$ (243,371)</u>

At December 31, 2022, the Parish reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>FRS</u>	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 38,090	\$ (300,387)
Changes in assumptions	525,496	-
Net difference between projected and actual earnings on pension plan investments	1,443,641	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	227,738	(43,668)
Employer contributions subsequent to the measurement date	389,378	-
Total FRS	<u>\$ 2,624,343</u>	<u>\$ (344,055)</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

10. PENSION PLAN (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
<u>PERS</u>		
Differences between expected and actual experience	\$ 461,748	\$ (553,903)
Changes in assumptions	398,571	-
Net difference between projected and actual earnings on pension plan investments	-	(6,610,623)
Changes in proportion and differences between employer contributions and proportionate share of contributions	69,416	(52,339)
Employer contributions subsequent to the measurement date	1,215,732	-
Total PERS	\$ 2,145,467	\$ (7,216,865)
 <u>RVERS</u>		
Differences between expected and actual experience	\$ 7,913	\$ (13,226)
Changes in assumptions	14,764	-
Net difference between projected and actual earnings on pension plan investments	61,373	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	35,344	(235)
Employer contributions subsequent to the measurement date	9,737	-
Total RVERS	\$ 129,131	\$ (13,461)
 <u>DARS</u>		
Differences between expected and actual experience	\$ 4,209	\$ (1,862)
Changes in assumptions	12,908	-
Net difference between projected and actual earnings on pension plan investments	17,765	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	278	(1,035)
Employer contributions subsequent to the measurement date	1,698	-
Total DARS	\$ 36,858	\$ (2,897)

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

10. PENSION PLAN (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

Summary totals of deferred outflows of resources and deferred inflows of resources by pension plan:

	Deferred Outflows of Resources	Deferred Inflows of Resources
FRS	\$ 2,624,343	\$ (344,055)
PERS	2,145,467	(7,216,865)
RVERS	129,131	(13,461)
DARS	36,858	(2,897)
	<u>\$ 4,935,799</u>	<u>\$ (7,577,278)</u>

Deferred outflows of resources related to pensions resulting from the Parish's contributions subsequent to the measurement date will be recognized as a reduction of net pension liability in the year ending December 31, 2023

The following table lists the pension contributions made subsequent to the measurement period for each pension plan:

	Subsequent Contributions
FRS	\$ 389,378
PERS	1,215,732
RVERS	9,737
DARS	1,698
	<u>\$ 1,616,545</u>

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending December 31:	FRS	PERS	RVERS	DARS	Total
2023	\$ 437,397	\$ (1,249,169)	\$ 20,974	\$ 9,717	\$ (781,081)
2024	355,326	(2,578,996)	26,323	6,794	(2,190,553)
2025	231,877	(1,750,399)	17,869	5,956	(1,494,697)
2026	821,657	(708,566)	40,767	9,796	163,654
2027	45,160	-	-	-	45,160
2028	(507)	-	-	-	(507)
	<u>\$ 1,890,910</u>	<u>\$ (6,287,130)</u>	<u>\$ 105,933</u>	<u>\$ 32,263</u>	<u>\$ (4,258,024)</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

10. PENSION PLAN (continued)

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2022 are as follows:

	FRS	PERS
Valuation Date	June 30, 2022	December 31, 2021
Actuarial Cost Method	Entry Age Normal Cost	Entry Age Normal Cost
Actuarial Assumptions:		
Expected Remaining Service Lives	7 years, closed period	4 years
Investment Rate of Return	6.90% per annum (net of investment expenses, including inflation)	6.40%, net of investment expense, including inflation
Inflation Rate	2.500% per annum	2.30% per annum.
Salary Increases	Vary from 14.10% in the first two years of service to 5.20% with 3 or more years of service, includes inflation and merit increases.	4.75%
Cost of Living Adjustments	For the purpose of determining the present value of benefits, COLAs were deemed not to be substantively automatic and only those previously granted were included.	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.
Mortality	For active members, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees. For annuitants and beneficiaries, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees. For disabled retirees, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees. In all cases the base table was multiplied by 105% for males and 115% for females, each with full generational projection using the appropriate MP-2019 scale.	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.
Termination, Disability, and Retirement	Termination, disability, and retirement assumptions were projected based on a five-year (2009-2014) experience study on plan data.	Termination, disability, and retirement assumptions were projected based on a five-year (2013-2017) experience study on plan data.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

10. PENSION PLAN (continued)

Actuarial Assumptions (continued)

	RVERS	DARS
Valuation Date	June 30, 2022	June 30, 2022
Actuarial Cost Method	Entry Age Normal Cost	Entry Age Normal Cost
Actuarial Assumptions:		
Expected Remaining Service Lives	5 years	5 years
Investment Rate of Return	6.25% net of investment expense	6.10% net of investment expense
Inflation Rate	2.30% per annum	2.20% per annum
Salary Increases	5.25%	5.00%
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.	Only those previously granted
Mortality	RP-2010 Public Retirement Plans Mortality Table for general employees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale - Employees, Annuitant and Beneficiaries. RP-2010 Public Retirement Plans Mortality Table for general disabled retirees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale - Disabled Annuitants	Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females for current employees, each with full generational projection using the MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 115% for males and females for annuitants and beneficiaries, each with full generational projection using the MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for disabled retirees, each with full generational projection using the MP2019 scale.
Termination, Disability, and Retirement	Termination, disability, and retirement assumptions were projected based on a five-year (2009-2014) experience study on plan data.	Termination, disability, and retirement assumptions were projected based on a five-year (2014-2019) experience study on plan data.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

10. PENSION PLAN (continued)

Actuarial Assumptions (continued)

The following table lists the methods used by each of the pension plans in determining the long term rate of return on pension plan investments:

FRS	PERS	RVERS	DARS
<p>The long-term expected rate of return on pension plan investments was determined by the System's actuary using the System's target asset allocation as of January 2022 and the Curran Actuarial Consulting average study for 2022. The consultant's average study included projected nominal rates of return, standard deviations of returns, and correlations of returns for a list of common asset classes collected from a number of investment consultants and investment management firms. Each consultant's response included nominal expected long term rates of return. In order to arrive at long-term expected arithmetic real rates of return, the actuary normalized the data received from the consultant's responses in the following ways. Where nominal returns received were arithmetic, the actuary simply reduced the return assumption by the long-term inflation assumption. Where nominal returns were geometric, the actuary converted the return to arithmetic by adjusting for the long-term standard deviation and then reduced the assumption by the long-term inflation assumption. Using the target asset allocation for the System and the average values for expected real rates of return, standard deviation of returns, and correlation of returns, an arithmetic expected nominal rate of return and standard deviation for the portfolio was determined. The System's long-term assumed rate of inflation of 2.50% was used in this process for the fiscal year ended June 30, 2022.</p>	<p>The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.10% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.00% for the year ended December 31, 2021.</p>	<p>The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 7.69% for the year ended June 30, 2022.</p>	<p>The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.25% for the year ended June 30, 2022.</p>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

10. PENSION PLAN (continued)

Actuarial Assumptions (continued)

Best estimates of the arithmetic real rates of return for each major asset class included in the PERS' target asset allocation as of December 31, 2021 is summarized in the following table:

PERS		
Asset Class	Target Allocation	Long-Term Expected Rate of Return
Fixed Income	33 ⁰ %	0.85 ⁰ %
Equity	51 ⁰ %	3.23 ⁰ %
Alternatives	14 ⁰ %	0.71 ⁰ %
Real assets	2 ⁰ %	0.11 ⁰ %
Totals	100 ⁰ %	4.90 ⁰ %
Inflation		2.10 ⁰ %
Expected Arithmetic Nominal Return		7.00 ⁰ %

Best estimates of the arithmetic real rates of return for each major asset class included in each of the pension plans' target asset allocations as of June 30, 2022 is summarized in the following table:

Asset Class	Target Allocation			Long-Term Expected Portfolio Real Rate of Return		
	FRS	RVERS	DARS	FRS	RVERS	DARS
U.S. Equity	27.5 ⁰ %	37.5 ⁰ %		5.64 ⁰ %	7.50 ⁰ %	
Non-U.S. Equity	11.5 ⁰ %	20.0 ⁰ %		5.89 ⁰ %	8.50 ⁰ %	
Global Equity	10.0 ⁰ %			5.99 ⁰ %		
Emerging Market Equity	7.0 ⁰ %			7.75 ⁰ %		
U.S. Core Fixed Income	18.0 ⁰ %			0.84 ⁰ %		
U.S. TIPS	3.0 ⁰ %			0.51 ⁰ %		
Emerging Market Debt	5.0 ⁰ %			2.99 ⁰ %		
Global Tactical Asset Allocation				3.14 ⁰ %		
Risk Parity				3.14 ⁰ %		
Private Equity	9.0 ⁰ %			8.99 ⁰ %		
Real Estate	6.0 ⁰ %	10.0 ⁰ %		4.57 ⁰ %	4.50 ⁰ %	
Real Assets	3.0 ⁰ %			4.89 ⁰ %		
Fixed Income			30.19 ⁰ %			2.95 ⁰ %
Equity			57.11 ⁰ %			10.57 ⁰ %
Alternatives		10.0 ⁰ %	12.67 ⁰ %		6.33 ⁰ %	6.00 ⁰ %
Domestic Fixed Income		12.5 ⁰ %			2.50 ⁰ %	
International Fixed Income		10.0 ⁰ %			3.50 ⁰ %	
Cash			0.03 ⁰ %			0.03
Total	100.0 ⁰ %	100.0 ⁰ %	100.0 ⁰ %	54.34 ⁰ %	32.83 ⁰ %	19.55 ⁰ %
Inflation				2.50 ⁰ %	2.50 ⁰ %	2.68 ⁰ %
Expected Arithmetic Nominal Return				56.84 ⁰ %	35.33 ⁰ %	22.23 ⁰ %

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

10. PENSION PLAN (continued)

Discount Rate

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of each of the system's actuary. Based on those assumptions, each of the system's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate used to measure the total pension asset for PERS was 6.40% for the year ended December 31, 2021. The discount rate used to measure the total pension liability for FRS was 6.90%, for DARS was 6.10%, and for RVERS was 6.25% for the year ended June 30, 2022.

Sensitivity of the Proportionate Share of the NPL to Changes in the Discount Rate.

The following presents the Parish's proportionate share of the Net Pension Liability using the discount rate, as well as what the Parish's proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

	1.0% Decrease	Current Discount Rate	1.0% Increase
FRS			
Discount rate	5.90%	6.90%	7.90%
Parish's proportionate share of NPL	\$9,428,073	\$6,372,951	\$3,824,763
PERS			
Discount rate	5.40%	6.40%	7.40%
Parish's proportionate share of NPL	\$1,362,509	(\$7,642,490)	(\$15,185,827)
RVERS			
Discount rate	5.25%	6.25%	7.25%
Parish's proportionate share of NPL	\$286,125	\$176,976	\$84,135
DARS			
Discount rate	5.10%	6.10%	7.10%
Parish's proportionate share of NPL	\$99,803	\$59,510	\$25,711

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

10. PENSION PLAN (continued)

Payables to the Pension Plan

At December 31, 2022, the Parish had payables to the pension plans totaling \$583,535 for the December 2022 employee and employer legally required contributions. Outstanding balances will be applied to the Parish's required monthly contribution. The amounts due are included in liabilities under the amounts reported as accounts payable or accrued expenses and other liabilities.

The balance due to each of the pension plans is as follows:

	Payables
FRS	\$ -
PERS	583,535
RVERS	-
DARS	-
	\$ 583,535

11. OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan description – The Parish provides certain continuing health care and life insurance benefits for its retired employees. The Parish's OPEB Plan is a single-employer defined benefit OPEB plan administered by the Parish. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Council. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB) Codification Section P52 *Postemployment Benefits Other Than Pensions—Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria—Defined Benefit*.

Benefits Provided – Medical benefits are provided through a comprehensive medical plan and are made available to employees upon actual retirement. Most employees are covered by the Parochial Employees' Retirement System of Louisiana, whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 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. For employees hired on and after January 1, 2007, retirement eligibility (D.R.O.P. entry) provisions are as follows: age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service.

Life insurance coverage is available to retirees based on a blended rate (active and retired). The employer "cost" of the retiree life insurance, but it is based on the blended rate. Life insurance for firefighters' ceases at retirement. Retiree insurance coverage amounts are reduced to 50% at age 70.

Employees covered by benefit terms – At December 31, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	170
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	247
	417

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

11. OTHER POST-EMPLOYMENT BENEFITS (continued)

Total OPEB Liability

The Parish's total OPEB liability of \$29,315,178 was measured as of December 31, 2022 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the January 1, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	4.0% including inflation
Discount rate	2.06% annually (Beginning of Year to Determine ADC) 3.72% annually (As of End of Year Measurement Date)
Healthcare cost trend rates	5.5% annually for ten years, 4.5% thereafter
Mortality	SOA RP-2014 Table

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2022, the end of the applicable measurement period.

The actuarial assumptions used in the January 1, 2022 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2022.

Changes in the Total OPEB Liability

Balance at December 31, 2021	\$34,853,739
Changes for the year:	
Service cost	624,964
Interest	702,252
Differences between expected and actual experience	2,143,448
Changes in assumptions	(7,481,541)
Benefit payments and net transfers	(1,527,684)
Net changes	(5,538,561)
Balance at December 31, 2022	<u>\$29,315,178</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

11. OTHER POST-EMPLOYMENT BENEFITS (continued)

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Parish, as well as what the Parish’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.72%) or 1-percentage-point higher (4.72%) than the current discount rate:

	1.0% Decrease (2.72%)	Current Discount Rate (3.72%)	1.0% Increase (4.72%)
Total OPEB liability	\$35,428,952	\$29,315,178	\$24,596,128

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the Parish, as well as what the Parish’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current healthcare trend rates:

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	\$25,189,737	\$29,315,178	\$34,708,448

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2022, the Parish recognized OPEB expense of \$1,120,172. At December 31, 2022, the Parish reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,068,271	\$ (1,439,662)
Changes in assumptions	4,843,811	(7,321,400)
Total	\$ 7,912,082	\$ (8,761,062)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows.

Years ending December 31:	
2023	\$ (207,044)
2024	(207,044)
2025	(318,230)
2026	(674,465)
2027	393,153
Thereafter	164,650
Total	\$ (848,980)

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

12. DEFERRED INFLOWS OF RESOURCES

At December 31, 2022, the Parish has deferred inflows of resources as follows:

Governmental Activities	
Federal Grant	\$ 1,120,760
Ad Valorem	183,547
Advance tax payments	<u>2,125,606</u>
Total Governmental Funds	<u>3,429,913</u>
Grant and ad valorem recognized as revenue on the Government-wide in 2022	(1,304,307)
Deferred amounts related to pension liability	5,331,827
Deferred amounts related to OPEB liability	<u>5,790,059</u>
Total Governmental Activities	<u>\$ 13,247,492</u>
 Business-Type Activities	
Advance tax payments	\$ 45,289
Deferred amounts related to pension liability	2,245,451
Deferred amounts related to OPEB liability	<u>2,971,003</u>
Total Business-Type Activities	<u>5,261,743</u>
Total Government-wide	<u>\$ 18,509,235</u>

13. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of December 31, 2022, is as follows:

Payable Funds	Governmental Activities Receivable Funds							Total
	General Fund	Sales Tax District	Roads and Bridges	1992 GO Sinking	Levee Protection	2022 GO Construction	Non-Major	
Governmental Activities								
General Fund	\$ -	\$ -	\$ 239,745	\$ -	\$ -	\$ -	\$ 791,703	\$ 1,031,448
Sales Tax District	64	-	-	-	-	-	-	64
Roads & Bridges	205,151	-	-	-	-	-	429,036	534,187
1992 GO Sinking	64	-	-	-	-	-	-	64
Hurricane Ida	203,405	-	8,246,308	2,000,000	14,500,000	-	53,012	25,002,725
Levee Protection	63	-	-	-	-	-	-	63
2022 GO Construction	401	-	-	-	-	-	-	401
Non-Major	3,096,679	-	419,166	-	-	37,319	170,316	3,714,480
Sub-total	<u>3,505,827</u>	<u>-</u>	<u>8,896,219</u>	<u>2,000,000</u>	<u>14,500,000</u>	<u>37,319</u>	<u>1,344,067</u>	<u>30,283,432</u>
 Business-Type Activities								
Utilities	426,909	200,000	55,147	-	-	-	150,593	832,649
Sewerage	609,079	1,629,607	120,039	-	-	-	-	2,358,725
Solid Waste	63	-	-	-	-	-	-	63
Mosquito Abatement	64	-	-	-	-	-	-	64
Sub-total	<u>1,036,115</u>	<u>1,829,607</u>	<u>175,186</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>150,593</u>	<u>3,191,501</u>
Total	<u>\$ 4,541,942</u>	<u>\$ 1,829,607</u>	<u>\$ 9,071,405</u>	<u>\$ 2,000,000</u>	<u>\$ 14,500,000</u>	<u>\$ 37,319</u>	<u>\$ 1,494,660</u>	<u>\$ 33,474,933</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

13. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (continued)

Payable Funds	Business-Type Activities Receivable Funds				Total
	Utilities Fund	Sewerage Fund	Solid Waste	Mosquito Abatement	
Governmental Activities					
General Fund	\$ 382,278	\$ 182,551	\$ -	\$ -	\$ 564,829
Roads & Bridges	172,747	54,077	-	-	226,824
Hurricane Ida	109,289	112,074	-	-	221,363
Non-Major	244,835	35,435	-	-	280,270
Sub-total	909,149	384,137	-	-	1,293,286
Business-Type Activities					
Utilities	-	4,351,344	2,739,602	316,054	7,407,000
Sewerage	788,408	-	-	-	788,408
Solid Waste	413,415	-	-	-	413,415
Mosquito Abatement	57,852	-	-	-	57,852
Sub-total	1,259,675	4,351,344	2,739,602	316,054	8,666,675
Total	\$ 2,168,824	\$ 4,735,481	\$ 2,739,602	\$ 316,054	\$ 9,959,961

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>	<u>Net Internal Balances</u>
Governmental Activities	\$ 33,474,933	\$ (31,576,718)	\$ 1,898,215
Business-Type Activities	9,959,961	(11,858,176)	(1,898,215)
Total	\$ 43,434,894	\$ (43,434,894)	\$ -

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
DECEMBER 31, 2022

13. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (continued)

A summary of interfund transfers at December 31, 2022, are as follows:

Transfers In	Governmental Activities Transfers Out							Total
	General Fund	Sales Tax District	Roads and Bridges	Hurricane Ida	Levee Protection	2022 GO Construction	Non-Major	
Governmental Activities								
General Fund	\$ -	\$ -	\$ 812,744	\$ -	\$ -	\$ -	\$ 5,449,456	\$ 6,262,200
Roads & Bridges	-	4,900,000	-	-	-	-	173,287	5,073,287
Hurricane Ida	-	-	-	-	-	-	1,907,900	1,907,900
2022 GO Construction	-	-	-	-	-	-	254,315	254,315
Non-Major	788,553	1,425,573	62,942	-	-	-	1,118,652	3,395,720
Sub-total	788,553	6,325,573	875,686	-	-	-	8,903,610	16,893,422
Business-Type Activities								
Utilities	-	3,700,000	-	440,269	-	-	-	4,140,269
Sewerage	-	2,700,000	-	70,487	-	-	-	2,770,487
Mosquito Abatement	-	-	-	-	-	-	45,000	45,000
Sub-total	-	6,400,000	-	510,756	-	-	45,000	6,955,756
Total	\$ 788,553	\$ 12,725,573	\$ 875,686	\$ 510,756	\$ -	\$ -	\$ 8,948,610	\$ 23,849,178

Transfers In:	Business-Type Activities Transfers Out:				
	Utilities Fund	Sewerage Fund	Solid Waste	Mosquito Abatement	Total
Governmental Activities					
General Fund	\$ 759,642	\$ 694,031	\$ 57,102	\$ 26,595	\$ 1,537,370
Roads & Bridges	143,437	143,437	-	-	286,874
Non-Major	19,963	3,693	-	-	23,656
Sub-total	923,042	841,161	57,102	26,595	1,847,900
Business-Type Activities					
Utilities	-	266,819	-	-	266,819
Sewerage	268,035	-	-	-	268,035
Sub-total	268,035	266,819	-	-	534,854
Total	\$ 1,191,077	\$ 1,107,980	\$ 57,102	\$ 26,595	\$ 2,382,754

	Transfers In	Transfers Out	Net Transfers
Governmental Activities	\$ 18,741,322	\$ (23,849,178)	\$ (5,107,856)
Business-Type Activities	7,490,610	(2,382,754)	5,107,856
Total	\$ 26,231,932	\$ (26,231,932)	\$ -

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

13. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (continued)

Transfers are primarily used to move funds from:

- a) The Sales Tax District to other funds in connection with the operations, capital improvements and maintenance of the Parish's road and bridges and sewer district.
- b) The Economic Development Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations
- c) To transfer grant funding received to funds in which expenditures were recorded.

All other transfers are also in accordance with budgetary authorizations

14. CRIMINAL COURT FUND

LSA-R.S. 15:571.11 requires that one-half of any surpluses remaining in the Criminal Court Fund at year-end shall be transmitted to the Parish's General Fund. At December 31, 2022, there was no surplus to transfer to the General Fund.

15. COMMITMENTS AND CONTINGENCIES

Litigation

The Parish is a named defendant in a number of claims and lawsuits resulting principally from personal injury, property damage, assessments, and construction claims. The Parish Attorney has reviewed these claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome to the Parish and to arrive at an estimate, if any, of the amount or range of potential loss to the Parish. As a result of such review, the various claims and lawsuits have been categorized into "probable," "reasonably possible," and "remote" contingencies as defined in GASB Codification C50. All outstanding claims have been categorized as "reasonably possible" or "remote;" therefore, no accrual was required on the Parish's financial statements. Legal counsel's opinion on the ultimate resolution of these matters is that losses incurred by Parish could range from \$0 to approximately \$300,000.

Federally Assisted Programs

The Parish receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and had approximately \$9.7 million in outstanding receivables for these programs as of December 31, 2022. The disbursement of funds generally requires compliance with terms and conditions specified in the grant agreements. The programs are audited in accordance with the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and also subject to future audits by the grantor agency. Any disallowed claims or uncollectible receivables resulting from such audits could become a liability of the General Fund or other applicable funds.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

16. FUND BALANCE

The following illustrates the specific purposes of each classification of fund balance at December 31, 2022 in the financial statements:

Fund Balance	General Fund	Sales Tax District	Road & Bridges	1992 General Obligation Bond Sinking	Hurricane Ida
Nonspendable:					
Prepays	\$ 121,207	\$ -	\$ 70,159	\$ -	\$ -
Total Nonspendable	121,207	-	70,159	-	-
Restricted					
Debt service	-	-	-	15,181,818	-
Special revenue	-	10,575,753	855,246	-	-
Total Restricted	-	10,575,753	855,246	15,181,818	-
Committed					
Capital projects	-	-	-	-	-
Total Committed	-	-	-	-	-
Unassigned	5,806,012	-	-	-	(21,755,718)
Total	\$ 5,927,219	\$ 10,575,753	\$ 925,405	\$ 15,181,818	\$ (21,755,718)

Fund Balance	American Recovery Plan	Levee Protection	2022 General Obligation Bond Construction	Non-major Governmental Funds	Total
Nonspendable:					
Prepays	\$ -	\$ -	\$ -	\$ 308,370	\$ 499,736
Total Nonspendable	-	-	-	308,370	499,736
Restricted					
Debt service	-	-	-	1,876,498	17,058,316
Special revenue	47,287	21,286,738	-	27,552,275	60,317,299
Total Restricted	47,287	21,286,738	-	29,428,773	77,375,615
Committed					
Capital projects	-	-	15,508,725	9,869,322	25,378,047
Total Committed	-	-	15,508,725	9,869,322	25,378,047
Unassigned	-	-	-	(1,123,792)	(17,073,498)
Total	\$ 47,287	\$ 21,286,738	\$ 15,508,725	\$ 38,482,673	\$ 86,179,900

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

17. RISK MANAGEMENT

The Parish is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. The more significant insurance coverage includes water and sewerage commercial general liability, workers' compensation, business auto and commercial property. Settlement payments have not exceeded insurance coverage in any of the past three years.

18. TAX ABATEMENTS

Louisiana Economic Development (LED) is a Department of the State of Louisiana and administers many development oriented incentives, including the Industrial Tax Exemption Program (ITEP). Under the ITEP, tax abatements are negotiated for a variety of economic development purposes, including job creation, business relocation, retention, and expansion.

As of December 31, 2022, four industrial companies are currently under the ITEP. The typical term of these agreements are for ten years and provided Ad valorem tax abatement during the year of 2022 in the amount of \$2,114,716

The LED has not made any commitments as part of the agreements other than to reduce taxes. The Parish is not subject to any tax abatement agreements entered into by other governmental entities other than the LED.

19. SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNIT

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

A. CASH

The Library's carrying amounts (book balances) of all cash totaled \$15,087,074. These deposits are stated at cost, which approximates market. Under state law, the deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledge securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2022, the Library had \$15,062,358 in deposits (collected bank balances). These deposits were secured from risk by \$250,000 of federal deposit insurance and \$14,812,358 of pledge securities held by the custodial bank in the name of the fiscal agent bank. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Library that the fiscal agent has failed to pay deposited funds upon demand.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

19. SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNIT (continued)

B. CAPITAL ASSETS

Capital assets for the component unit at December 31, 2022 are as follows.

	<u>Library</u>
Land	\$ 471,487
Construction in progress	2,088,595
Equipment & furniture	1,056,897
Library books	2,610,170
Buildings	<u>2,530,643</u>
Subtotal	8,757,792
Less: Accumulated Depreciation	<u>(4,334,377)</u>
Total	<u>\$ 4,423,415</u>

C. ACCRUED ANNUAL LEAVE

At December 31, 2022, employees of the Library have accumulated and vested amounts of Employee annual leave benefits, which are computed in accordance with GASB Codification Section C60. This amount is recorded in the Statement of Net Position as a long-term liability, and the calculation is based on the number of hours each employee has earned and credited to their benefit times their individual hourly rate at the end of the year.

D. PENSION PLAN

Substantially all employees of the Library are members of the Parochial Employees' Retirement System of Louisiana ("PERS"). This system is a cost-sharing multiple-employer, defined benefit pension plan administered by a separate board of trustees.

Contributions for all members are established by statute at 9.50% of compensation for the year ended December 31, 2022. The contributions are deducted from the member's salary and remitted by the Parish.

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2022, the actuarially determined contribution rate was 7.10% of member's compensation for Plan A. However, the actual rate for the fiscal year ended December 31, 2022 was 11.50% for Plan A. The actual rate differs from the actuarially required rate due to state statutes that require the contribution rate be calculated and set two years prior to the year effective. Contributions to the pension plan from the Library were \$142,675 for the year ended December 31, 2022.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

19. SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNIT (continued)

D. PENSION PLAN (continued)

Pension Asset, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2022, the Library reported an asset of \$961,597 for its proportionate share of the Net Pension Asset (NPA) of PERS. The net pension asset was measured as of December 31, 2021 and the total pension liability or asset used to calculate the NPA was determined based on an actuarial valuation as of that date. The Library's proportion of the NPA was based on a projection of the Library's long-term share of contributions to the pension plans relative to the projected contribution of all participating employers, actuarially determined. At December 31, 2021, the Library's proportion was 0.204142%, which was an increase of 0.39316% from its proportion measured as of December 31, 2020.

For the year ended December 31, 2022, the Library recognized a pension benefit of \$153,358 plus the Library's amortization of the difference between employer contributions and proportionate share of contributions of \$157,735.

At year end, the Library reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
<u>PERS</u>		
Differences between expected and actual experience	\$ 58,098	\$ 69,693
Net difference between projected and actual earnings on pension plan investments	-	831,765
Changes in assumptions	50,149	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	38,646	14,708
Employer contributions subsequent to the measurement date	142,675	-
<u>Total PERS</u>	<u>\$ 289,568</u>	<u>\$ 916,166</u>

Deferred outflows of resources of \$142,675 related to contributions subsequent to the measurement date will be recognized as a reduction of net pension liability in the year ending December 31, 2023.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

19. SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNIT (continued)

D. PENSION PLAN (continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	Amount of Amortization
2023	(149,676)
2024	(316,064)
2025	(214,380)
2026	(89,153)

Sensitivity of the Proportionate Share of the NPA to Changes in the Discount Rate

The following presents the Library's proportionate share of the Net Pension Asset using the discount rate of 6.40%, as well as what the Library's proportionate share of the Net Pension Asset would be if it were calculated using a discount rate that is one percentage-point lower (5.40%) or one percentage-point higher (7.40%) than the current rate:

	1.0% Decrease	Current Discount Rate	1.0% Increase
PERS - Library's proportionate share of the net pension asset	\$ 171,434	\$ (961,597)	\$ (1,910,719)

Support of Non-employer Contributing Entities

Contributions received by a pension plan from non-employer contributing entities that are not in a special funding situation are recorded as revenue by the respective pension plan. The Library recognizes revenue in an amount equal to their proportionate share of the total contributions to the pension plan from these non-employer contributing entities. During the year ended December 31, 2022, the Library recognized revenue as a result of support received from non-employer contributing entities of \$16,887.

Pension Plan Fiduciary Net Position

PERS issues publicly available financial reports that include financial statements and required supplementary information for the systems. Detailed information about the system's fiduciary net position is available in the issued financial report. The report may be obtained by visiting the Louisiana Legislative Auditor's website at www.lfa.la.gov and searching under the Reports section.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

19. SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNIT (continued)

E. OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan description – St. John the Baptist Parish Library provides certain continuing health care and life insurance benefits for its retired employees. The St. John the Baptist Parish Library’s OPEB Plan (the “OPEB Plan”) is a single-employer defined benefit OPEB plan administered by the Library. The authority to establish and or amend the obligation of the employer, employees and retirees rests with the Library. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board Codification Section P52 *Postemployment Benefits Other Than Pensions—Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria—Defined Benefit*.

Benefits Provided – Medical benefits are provided through a comprehensive medical plan and are made available to employees upon actual retirement. Employees are covered by the Parochial Employees' Retirement System of Louisiana, whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 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. For employees hired on and after January 1, 2007. Retirement eligibility (D.R.O.P. entry) provisions are as follows: age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service.

Life insurance coverage is provided to retirees and 100% of the blended rate (active and retired) is paid by the employer. The insurance coverage while active is continued after retirement, but insurance coverage amounts are reduced by 50% of the original amount at age 70.

Employees covered by benefit terms – At December 31, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	18
Active employees	26
	44

Total OPEB Liability

The Library’s total OPEB liability is \$3,056,821 as of the measurement date December 31, 2022, the end of the fiscal year

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

19. SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNIT (continued)

E. OTHER POST-EMPLOYMENT BENEFITS (continued)

Actuarial Assumptions and other inputs – The total OPEB liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.0%
Salary increases	3.0%, including inflation
Discount rate	3.72% annually (As of End of Year Measurement Date)
Healthcare cost trend rates	Medical: 5.5% annually for 5 years, decreasing to 4.14% after 52 years; Dental: 4.0%
Mortality	Pub-2010 2021

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2022, the end of the applicable measurement period.

The actuarial assumptions used in the December 31, 2022 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2022.

Changes in the Total OPEB Liability

Balance at December 31, 2021	\$ 2,945,880
<hr/>	
Changes for the year:	
Service cost	144,705
Interest	62,176
Differences between expected and actual experience	624,569
Changes in assumptions	(612,713)
Benefit payments and net transfers	(107,796)
<hr/>	
Net changes	110,941
<hr/>	
Balance at December 31, 2022	\$ 3,056,821

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Library, as well as what the Library's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.72%) or 1-percentage-point higher (4.72%) than the current discount rate.

	1.0% Decrease (2.72%)	Current Discount Rate (3.72%)	1.0% Increase (4.72%)
Total OPEB liability	\$ 3,472,779	\$ 3,056,821	\$ 2,715,454

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

19. SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNIT (continued)

E. OTHER POST-EMPLOYMENT BENEFITS (continued)

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the Library, as well as what the Library’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current healthcare trend rates:

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	\$ 2,739,885	\$ 3,056,821	\$ 3,439,121

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2022, the Parish recognized OPEB expense of \$296,732. At December 31, 2022, the Library reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 619,045	\$ (408,575)
Changes in assumptions	926,092	(578,803)
Total	\$ 1,545,137	\$ (987,378)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows.

Years ending December 31:	
2023	\$ 89,851
2024	89,852
2025	89,852
2026	89,852
2027	89,853
Thereafter	108,499
	<u>\$ 557,759</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

19. SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNIT (continued)

F. LONG-TERM LIABILITIES

The following is a summary of long-term liabilities of the Library at December 31, 2022:

	Balance December 31, 2021	Additions	Reductions	Balance December 31, 2022
Accrued annual leave	\$ 71,839	\$ 84,525	\$ 86,436	\$ 69,928
Total OPEB liability	2,945,881	110,940	-	3,056,821
Total long-term liabilities	\$ 3,017,720	\$ 195,465	\$ 86,436	\$ 3,126,749

G. TAX ABATEMENTS

Louisiana Economic Development (LED) is a Department of the State of Louisiana and administers many development oriented incentives, including the Industrial Tax Exemption Program (ITEP). Under the ITEP, tax abatements are negotiated for a variety of economic development purposes, including job creation, business relocation, retention, and expansion.

As of December 31, 2022, five industrial companies are currently under the ITEP. The typical term of these agreements are for ten years and provided Ad valorem tax abatement during the year of 2022 in the amount of \$48,725.

The LED has not made any commitments as part of the agreements other than to reduce taxes. The Library is not subject to any tax abatement agreements entered into by other governmental entities other than the LED.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

19. SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNIT (continued)

H. COMMITMENTS AND CONTINGENCIES

During the ordinary course of its operation, the Library is party to various claims, legal actions, and complaints. While the ultimate effect of such litigation cannot be ascertained at this time, in the opinion of counsel for the Library, the liabilities which may arise from such actions would not result in losses which would exceed the liability insurance limits in effect at the time the claim arose or otherwise materially affect the financial condition of the Library or results of activities.

I. RISK MANAGEMENT

The Library is exposed to risks of loss in the areas of general and auto liability and workers' compensation. Those risks are handled by purchasing commercial insurance. There have been no significant reductions in insurance coverage during the current year, nor have there been any settlements which have exceeded the insurance coverage maintained for the past three years.

20. SUBSEQUENT EVENTS

In February 2023, the Parish issued \$30,000,000 Hurricane Recovery Revenue Notes, Series 2023 (the Notes). The Notes were issued for the purpose of (a) paying any costs associated with debris removal or the demolition, rehabilitation, repair, reconstruction, renovation, restoration and improvement of the Parish's facilities resulting from or related to Hurricane Ida, including purchasing any furnishings, fixtures and equipment incidental or necessary in connection therewith, and (b) paying the cost of issuance of the Notes.

In February 2023, the Parish was a recipient of Water Sector Program (WSP) funds for approximately \$7.5 million to be used for the construction of water, sewer, and/or storm water infrastructure improvements.

Management has evaluated subsequent events through the date that the financial statements were available to be issued, September 29, 2023, and determined that no other events occurred that require disclosure. Events occurring after this date have not been evaluated for inclusion in the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN
MANAGEMENT'S DISCUSSION AND ANALYSIS

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:				
Taxes				
Ad valorem	\$ 3,958,740	\$ 3,958,740	\$ 3,811,283	\$ (147,457)
Licenses and permits	2,045,000	2,045,000	1,935,558	(109,442)
Intergovernmental revenues				
Federal grants	47,569	47,569	22,356	(25,213)
State funds:				
State revenue sharing	60,000	60,000	58,658	(1,342)
Other	70,000	70,000	57,319	(12,681)
Fees, charges, and commissions for service	159,500	159,500	168,542	9,042
Investment earnings	12,500	12,500	20,280	7,780
Other revenues	50,000	50,000	61,925	11,925
Total revenues	<u>6,403,309</u>	<u>6,403,309</u>	<u>6,135,921</u>	<u>(267,388)</u>
Expenditures:				
General government	9,279,589	9,279,589	8,555,113	724,476
Health and welfare	303,932	303,932	371,613	(67,681)
Public safety	1,780,600	1,780,600	1,971,462	(190,862)
Capital outlay	100,000	100,000	266,211	(166,211)
Lease financing	-	-	115,425	(115,425)
Total expenditures	<u>11,464,121</u>	<u>11,464,121</u>	<u>11,279,824</u>	<u>184,297</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,060,812)</u>	<u>(5,060,812)</u>	<u>(5,143,903)</u>	<u>(83,091)</u>
Other financing sources (uses):				
Transfers out	(688,000)	(700,100)	(788,553)	(88,453)
Transfers in	5,765,749	5,765,749	7,799,570	2,033,821
Lease financing proceeds	-	-	266,211	266,211
Total other financing sources (uses)	<u>5,077,749</u>	<u>5,065,649</u>	<u>7,277,228</u>	<u>2,211,579</u>
Net change in fund balance	16,937	4,837	2,133,325	2,128,488
Fund balance, beginning	<u>4,742,477</u>	<u>3,960,491</u>	<u>3,793,894</u>	<u>(166,597)</u>
Fund balance, ending	<u>\$ 4,759,414</u>	<u>\$ 3,965,328</u>	<u>\$ 5,927,219</u>	<u>\$ 1,961,891</u>

See accompanying independent auditors' report.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SALES TAX DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:				
Taxes				
Sales tax	\$ 9,142,250	\$ 9,142,250	\$ 11,708,537	\$ 2,566,287
Investment earnings	68,700	68,700	62,784	(5,916)
Total revenues	<u>9,210,950</u>	<u>9,210,950</u>	<u>11,771,321</u>	<u>2,560,371</u>
Expenditures:				
General government	276,500	276,500	244,357	32,143
Total expenditures	<u>276,500</u>	<u>276,500</u>	<u>244,357</u>	<u>32,143</u>
Excess of revenues over expenditures	<u>8,934,450</u>	<u>8,934,450</u>	<u>11,526,964</u>	<u>2,592,514</u>
Other financing sources (uses):				
Transfers out	(11,927,750)	(11,927,750)	(12,725,573)	(797,823)
Total other financing sources (uses)	<u>(11,927,750)</u>	<u>(11,927,750)</u>	<u>(12,725,573)</u>	<u>(797,823)</u>
Net change in fund balance	(2,993,300)	(2,993,300)	(1,198,609)	1,794,691
Fund balance, beginning	<u>12,333,405</u>	<u>11,774,362</u>	<u>11,774,362</u>	<u>-</u>
Fund balance, ending	<u>\$ 9,340,105</u>	<u>\$ 8,781,062</u>	<u>\$ 10,575,753</u>	<u>\$ 1,794,691</u>

See accompanying independent auditors' report.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
ROAD AND BRIDGES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:				
Taxes				
Ad valorem	\$ 40,000	\$ 40,000	\$ 48,203	\$ 8,203
Sales	3,652,000	3,652,000	4,743,452	1,091,452
Intergovernmental revenues:				
Federal grants	11,210	11,210	7,353	(3,857)
State funds				
Parish transportation	550,000	550,000	586,532	36,532
Other	-	-	350,000	350,000
Fees, charges, and commissions for service	70,500	70,500	24,374	(46,126)
Fines and forfeitures	121,400	121,400	11,644	(109,756)
Investment earnings	6,000	6,000	9,066	3,066
Other revenues	200,000	200,000	178,242	(21,758)
Total revenues	<u>4,651,110</u>	<u>4,651,110</u>	<u>5,958,866</u>	<u>1,307,756</u>
Expenditures				
General government	135,168	135,168	138,554	(3,386)
Transportation	8,089,054	8,089,054	9,728,802	(1,639,748)
Capital outlay	2,554,879	2,554,879	1,806,208	748,671
Lease Financing	5,800	5,800	110,574	(104,774)
Total expenditures	<u>10,784,901</u>	<u>10,784,901</u>	<u>11,784,138</u>	<u>(999,237)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,133,791)</u>	<u>(6,133,791)</u>	<u>(5,825,272)</u>	<u>308,519</u>
Other financing sources (uses):				
Transfers out	(865,686)	(865,686)	(875,686)	(10,000)
Transfers in	6,860,161	6,860,161	5,360,161	(1,500,000)
Lease financing proceeds	-	-	24,505	24,505
Total other financing sources (uses)	<u>5,994,475</u>	<u>5,994,475</u>	<u>4,508,980</u>	<u>(1,485,495)</u>
Net change in fund balance	<u>(139,316)</u>	<u>(139,316)</u>	<u>(1,316,292)</u>	<u>(1,176,976)</u>
Fund balance, beginning	<u>1,602,055</u>	<u>2,241,697</u>	<u>2,241,697</u>	<u>-</u>
Fund balance, ending	<u>\$ 1,462,739</u>	<u>\$ 2,102,381</u>	<u>\$ 925,405</u>	<u>\$ (1,176,976)</u>

See accompanying independent auditors' report.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
HURRICANE IDA FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:				
Intergovernmental revenues:				
Federal grants	\$ -	\$ -	\$ 13,275,354	\$ 13,275,354
Total revenues	<u>-</u>	<u>-</u>	<u>13,275,354</u>	<u>13,275,354</u>
Expenditures:				
General government	-	-	11,882,385	(11,882,385)
Culture and recreation	-	-	1,240,791	(1,240,791)
Economic development	-	-	64,604	(64,604)
Health and welfare	-	-	64,936	(64,936)
Public safety	-	-	61,964	(61,964)
Public works	-	-	29,396,651	(29,396,651)
Capital outlay	-	-	1,368,153	(1,368,153)
Interest	-	-	495,833	(495,833)
Total expenditures	<u>-</u>	<u>-</u>	<u>44,575,317</u>	<u>(44,575,317)</u>
Excess of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(31,299,963)</u>	<u>(31,299,963)</u>
Other financing sources (uses):				
Transfers out	-	-	(510,756)	(510,756)
Transfers in	-	-	1,907,900	1,907,900
Issuance of long-term debt	-	-	30,000,000	30,000,000
Insurance proceeds	-	-	3,846,658	3,846,658
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>35,243,802</u>	<u>35,243,802</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>3,943,839</u>	<u>3,943,839</u>
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>(25,699,557)</u>	<u>(25,699,557)</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (21,755,718)</u>	<u>\$ (21,755,718)</u>

See accompanying independent auditors' report.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
AMERICAN RECOVERY PLAN FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:				
Investment earnings	\$ -	\$ 8,320,585	\$ 53,669	\$ (8,266,916)
Total revenues	-	8,320,585	53,669	(8,266,916)
Expenditures:				
General government	-	10,773,800	8,280	10,765,520
Total expenditures	-	10,773,800	8,280	10,765,520
Excess of revenues over expenditures	-	(2,453,215)	45,389	2,498,604
Other financing sources (uses):				
Transfers in	-	2,453,215	-	(2,453,215)
Total other financing sources (uses)	-	2,453,215	-	(2,453,215)
Net change in fund balance	-	5,867,370	45,389	2,498,604
Fund balance, beginning	-	1,898	1,898	-
Fund balance, ending	\$ -	\$ (2,451,317)	\$ 47,287	\$ 2,498,604

See accompanying independent auditors' report

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
LEVEE PROTECTION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:				
Taxes				
Ad valorem and other	\$ 5,444,230	\$ 5,444,230	\$ 5,223,678	\$ (220,552)
Investment earnings	50,000	50,000	74,100	24,100
Total revenues	<u>5,494,230</u>	<u>5,494,230</u>	<u>5,297,778</u>	<u>(196,452)</u>
Expenditures:				
General government	2,226,861	2,226,861	214,263	2,012,598
Total expenditures	<u>2,226,861</u>	<u>2,226,861</u>	<u>214,263</u>	<u>2,012,598</u>
Excess of revenues over expenditures	<u>3,267,369</u>	<u>3,267,369</u>	<u>5,083,515</u>	<u>1,816,146</u>
Net change in fund balance	3,267,369	3,267,369	5,083,515	1,816,146
Fund balance, beginning	<u>16,360,336</u>	<u>16,203,223</u>	<u>16,203,223</u>	<u>-</u>
Fund balance, ending	<u>\$ 19,627,705</u>	<u>\$ 19,470,592</u>	<u>\$ 21,286,738</u>	<u>\$ 1,816,146</u>

See accompanying independent auditors' report.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
December 31, 2022

Financial statement reporting date	Measurement date	Service cost	Interest	Difference between actual and expected experience	Changes of assumptions or other inputs	Benefit payments	Net change in total OPEB liability	Total OPEB liability - beginning	Total OPEB liability - ending	Covered employee payroll	Total OPEB liability as a percentage of covered employee payroll
12/31/2022	12/31/2022	\$ 624,964	\$ 702,252	\$2,143,448	\$(7,461,541)	\$(1,527,684)	\$(5,538,561)	\$34,853,739	\$29,315,178	\$ 12,373,562	236.92%
12/31/2021	12/31/2021	639,453	685,149	1,463,057	318,122	(1,140,735)	1,965,046	32,888,693	34,853,739	10,932,595	318.81%
12/31/2020	12/31/2020	527,585	864,167	(2,940,789)	3,496,718	(1,195,841)	751,840	32,136,853	32,888,693	10,512,111	312.86%
12/31/2019	12/31/2019	473,395	1,022,469	792,804	5,423,754	(1,027,662)	6,664,760	25,452,093	32,136,853	11,217,521	286.49%
12/31/2018	12/31/2018	513,440	939,050	(451,456)	(2,290,573)	(1,112,642)	(2,402,181)	27,854,274	25,452,093	10,421,555	244.23%

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available

There are no assets accumulated in a trust that meets the criteria of paragraph 4 of GASB 75 for this OPEB plan

Benefit Changes

Measurement date

12/31/2022 There were no changes of benefit terms for the year ended December 31, 2022

Changes of Assumptions

The changes in assumptions balance was a result of changes below used for in each measurement of total OPEB liability.

	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022
Discount Rate	4.10%	2.74%	2.12%	2.06%	3.72%
Mortality Rate	RP-2000	RP-2000	RP-2014	RP-2014	RP-2014
Trend	5.50%	5.50%	4.5% to 5.5%	4.5% to 5.5%	4.5% to 5.5%

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

**Schedule of Proportionate Share of the Net Pension Liability for the Retirement Systems
Defined Benefit Cost Sharing Plans Only
For the Year Ended December 31, 2022 (*)**

Pension Plan	Year	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
Parochial Employees' Retirement System of Louisiana Plan A						
	2021	1.6225%	\$ (7,642,490)	\$ 10,684,392	-71.5295%	110.5%
	2020	1.6361%	(2,868,801)	10,979,633	-26.1284%	104.0%
	2019	1.5631%	73,582	9,841,424	0.7477%	99.9%
	2018	1.6460%	7,305,379	10,070,232	72.5443%	88.9%
	2017	1.7014%	(1,262,868)	10,472,456	-12.0589%	102.0%
	2016	1.7740%	3,651,502	10,439,818	34.9767%	94.2%
	2015	1.7733%	4,607,762	10,097,069	46.2289%	92.2%
	2014	1.7470%	477,647	9,975,003	4.7884%	99.2%
	2013	1.7940%	127,489	9,682,178	1.3167%	99.8%
District Attorneys' Retirement System						
	2022	0.0552%	\$ 59,510	\$ 35,750	166.4615%	81.7%
	2021	0.0577%	10,268	36,158	28.3976%	96.8%
	2020	0.0576%	45,658	35,750	127.7147%	84.9%
	2019	0.0608%	19,560	35,750	54.7301%	93.1%
	2018	0.0575%	18,503	35,750	51.7566%	92.9%
	2017	0.0539%	14,547	35,750	40.6909%	93.6%
	2016	0.0542%	10,366	35,750	28.9958%	95.1%
	2015	0.0657%	3,538	38,507	9.1879%	98.6%
	2014	0.0548%	1,092	42,000	2.6009%	99.4%
Registrar of Voters Employees' Retirement System of Louisiana						
	2022	0.7218%	\$ 176,970	\$ 103,288	171.3423%	82.5%
	2021	0.5304%	16,825	79,454	21.1758%	97.7%
	2020	0.4692%	101,085	63,568	159.0187%	83.3%
	2019	0.4264%	79,745	58,568	136.1580%	84.8%
	2018	0.4221%	99,645	58,568	170.1356%	80.6%
	2017	0.8143%	178,523	103,602	172.3162%	74.0%
	2016	0.3191%	90,543	43,831	206.5730%	74.0%
	2015	0.3208%	78,574	43,521	180.5427%	76.8%
	2014	0.3135%	72,480	40,786	177.7227%	77.7%
Firefighters' Retirement System of Louisiana						
	2022	0.9038%	\$ 6,372,951	\$ 2,330,208	273.4928%	74.7%
	2021	0.8124%	3,122,974	2,210,393	141.2859%	86.8%
	2020	0.8811%	6,107,360	2,190,875	278.7635%	72.6%
	2019	0.8665%	5,426,208	2,097,593	258.6874%	74.0%
	2018	0.8325%	4,788,398	1,981,962	241.5989%	74.8%
	2017	0.8445%	4,840,575	1,973,803	245.2410%	73.5%
	2016	0.8724%	5,706,193	1,967,162	290.0723%	68.2%
	2015	0.8757%	4,726,241	1,857,698	254.4138%	72.4%
	2014	0.7705%	3,428,783	1,587,749	215.9525%	76.0%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

(*) The amounts presented have a liability measurement date as follows:

Measurement Date	Pension Plan
December 31 of the prior year	Parochial Employees' Retirement System of Louisiana Plan A
June 30 of the year ended	District Attorneys' Retirement System
June 30 of the year ended	Registrar of Voters Employees' Retirement System of Louisiana
June 30 of the year ended	Firefighters' Retirement System of Louisiana

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
Schedule of Contributions to Each Retirement System
Defined Benefit Cost Sharing Plans Only
For the Year Ended December 31, 2022

<u>Pension Plan</u>	<u>Year</u>	<u>Contractually Required Contribution¹</u>	<u>Contributions in Relation to Contractually Required Contribution²</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll³</u>	<u>Contributions as a % of Covered Payroll</u>
Parochial Employees' Retirement System of Louisiana Plan B						
	2022	\$ 1,215,732	\$ 1,215,732	\$ -	\$ 10,571,579	11.50%
	2021	1,308,838	1,308,838	-	10,684,392	12.25%
	2020	1,345,005	1,345,005	-	10,979,633	12.25%
	2019	1,131,764	1,131,764	-	9,841,424	11.50%
	2018	1,158,077	1,158,077	-	10,070,232	11.50%
	2017	1,308,763	1,308,763	-	10,472,456	12.50%
	2016	1,357,567	1,357,567	-	10,439,818	13.00%
	2015	1,464,071	1,464,071	-	10,097,069	14.50%
	2014	1,596,000	1,596,000	-	9,975,003	16.00%
District Attorneys' Retirement System						
	2022	\$ 3,396	\$ 3,396	\$ -	\$ 35,750	9.50%
	2021	2,429	2,429	-	36,158	6.72%
	2020	1,430	1,430	-	35,750	4.00%
	2019	938	938	-	35,750	2.62%
	2018	223	223	-	35,750	0.62%
	2017	-	-	-	35,750	0.00%
	2016	626	626	-	35,750	1.75%
	2015	1,895	1,895	-	36,097	5.26%
	2014	3,413	3,413	-	40,749	8.38%
Registrar of Voters Employees' Retirement System of Louisiana						
	2022	\$ 19,357	\$ 19,357	\$ -	\$ 103,288	18.74%
	2021	14,361	14,361	-	95,016	15.11%
	2020	12,342	12,342	-	68,568	18.00%
	2019	10,249	10,249	-	58,568	17.50%
	2018	9,957	9,957	-	58,568	17.00%
	2017	22,737	22,737	-	110,293	20.62%
	2016	9,414	9,414	-	44,350	21.23%
	2015	10,455	10,455	-	44,705	23.39%
	2014	10,132	10,132	-	41,780	24.25%
Firefighters' Retirement System of Louisiana						
	2022	\$ 768,101	\$ 768,101	\$ -	\$ 2,292,967	33.50%
	2021	750,808	750,808	-	2,272,886	33.03%
	2020	679,396	679,396	-	2,262,192	30.03%
	2019	582,783	582,783	-	2,151,624	27.09%
	2018	535,777	535,777	-	2,021,798	26.50%
	2017	515,713	515,713	-	1,993,837	25.87%
	2016	515,892	515,892	-	1,963,989	26.27%
	2015	543,968	543,968	-	1,922,356	28.30%
	2014	489,286	489,286	-	1,700,390	28.77%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

For reference only.

¹ Employer contribution rate multiplied by employer's covered payroll

² Actual employer contributions remitted to Retirement Systems

³ Covered payroll amount for each of the fiscal year ended December 31

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

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.

NOTE B – PENSION PLAN CHANGES OF ASSUMPTIONS

Changes of Benefit Terms

There were no changes of benefit terms for the year ended December 31, 2022.

Changes of Assumptions

Parochial Employees' Retirement System of Louisiana Plan A

Parochial Employees' Retirement System of Louisiana Plan A

There were changes of assumptions for the year ended December 31, 2015:

- The investment rate of return decreased from 7.25% to 7.00%.
- The projected salary increases decreased from 5.75% to 5.25%.
- The inflation rate decreased from 3.00% to 2.50%.

There were no changes of assumptions for the year ended December 31, 2016.

There were changes of assumptions for the year ended December 31, 2017:

- The investment rate of return decreased from 7.00% to 6.75%.

There were changes of assumptions for the year ended December 31, 2018:

- The investment rate of return decreased from 6.75% to 6.50%.
- The projected salary increases decreased from 5.25% to 4.75%.
- The inflation rate decreased from 2.50% to 2.40%.

There were no changes of assumptions for the year ended December 31, 2019.

There were no changes of assumptions for the year ended December 31, 2020.

There were changes of assumptions for the year ended December 31, 2021:

- The investment rate of return decreased from 6.50% to 6.40%.
- The inflation rate decreased from 2.40% to 2.30%.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

NOTE B – PENSION PLAN CHANGES OF ASSUMPTIONS (continued)

District Attorneys' Retirement System

There were changes of assumptions for the year ended June 30, 2016:

- The expected remaining service lives were increased from 6 years to 7 years.

There were changes of assumptions for the year ended June 30, 2017:

- The investment rate of return decreased from 7.00% to 6.75%.

There were changes of assumptions for the year ended June 30, 2018:

- The investment rate of return decreased from 6.75% to 6.50%.
- The expected remaining service lives were decreased from 7 years to 6 years.

There were changes of assumptions for the year ended June 30, 2019:

- The investment rate of return decreased from 6.75% to 6.50%.
- The inflation rate decreased from 2.50% to 2.40%.

There were changes of assumptions for the year ended June 30, 2020:

- The investment rate of return decreased from 6.50% to 6.25%.
- The inflation rate decreased from 2.40% to 2.30%.

There were changes of assumptions for the year ended June 30, 2021:

- The investment rate of return decreased from 6.25% to 6.10%.
- The inflation rate decreased from 2.30% to 2.20%.
- The expected remaining service lives were decreased from 6 years to 5 years.

There were no changes of assumptions for the year ended June 30, 2022.

Registrar of Voters Employees' Retirement System of Louisiana

There were changes of assumptions for the year ended June 30, 2015:

- The expected remaining service lives were increased from 4 years to 5 years.

There were no changes of assumptions for the year ended June 30, 2016.

There were changes of assumptions for the year ended June 30, 2017:

- The investment rate of return decreased from 7.00% to 6.75%.

There were changes of assumptions for the year ended June 30, 2018:

- The investment rate of return decreased from 6.75% to 6.50%.
- The inflation rate decreased from 2.50% to 2.40%.

There were no changes of assumptions for the year ended June 30, 2019.

There were changes of assumptions for the year ended June 30, 2020:

- The investment rate of return changed from 6.50% to 6.40%.
- The inflation rate changed from 2.40% to 2.30%.

There were changes of assumptions for the year ended June 30, 2021:

- The investment rate of return changed from 6.40% to 6.25%.

There were no changes of assumptions for the year ended June 30, 2022.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

NOTE B – PENSION PLAN CHANGES OF ASSUMPTIONS (continued)

Firefighters' Retirement System of Louisiana

There were changes of assumptions for the year ended June 30, 2015:

- The inflation rate decreased from 3.00% to 2.875%.

There were no changes of assumptions for the year ended June 30, 2016.

There were changes of assumptions for the year ended June 30, 2017:

- The investment rate of return decreased from 7.50% to 7.40%.

There were changes of assumptions for the year ended June 30, 2018:

- The investment rate of return decreased from 7.40% to 7.30%.
- The inflation rate decreased from 2.775% to 2.70%.

There were changes of assumptions for the year ended June 30, 2019:

- The investment rate of return decreased from 7.30% to 7.15%.
- The inflation rate decreased from 2.70% to 2.50%.

There were changes of assumptions for the year ended June 30, 2020:

- The investment rate of return changed from 7.15% to 7.00%.

There were changes of assumptions for the year ended June 30, 2021

- The investment rate of return changed from 7.00% to 6.90%.

There were changes of assumptions for the year ended June 30, 2022.

NOTE C – OPEB CHANGES OF ASSUMPTIONS

Changes of Benefit Terms

There were no changes of benefit terms for the year ended December 31, 2022.

Changes of Assumptions

The discount rate as of December 31, 2021 was 2.06% and it changed to 3.72% as of December 31, 2022.

The discount rate as of December 31, 2020 was 2.12% and it changed to 2.06% as of December 31, 2021.

The discount rate as of December 31, 2019 was 2.74% and it changed to 2.12% as of December 31, 2020.

The discount rate as of December 31, 2018 was 4.10% and it changed to 2.74% as of December 31, 2019.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF COMPENSATION PAID TO ST. JOHN THE BAPTIST PARISH COUNCIL MEMBERS
YEAR ENDED DECEMBER 31, 2022

Parish Council

		<u>Compensation</u>	<u>Benefits Paid</u>
Lennix Madero, Jr.	Division A	\$ 8,230	\$ 549
Michael P. Wright	Division B	8,230	28,167
Kurt Becnel	District I	8,230	9,899
Warren Torres	District II	8,230	1,304
Tammy Houston	District III	8,230	264
Tyra Duhe-Griffin	District IV	8,230	-
Robert Arcuri	District V	8,230	-
Tonia Schnyder	District VI	8,230	1,117
Thomas Malik	District VII	8,230	549
		<u>\$ 74,070</u>	<u>\$ 41,849</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS
TO THE PARISH PRESIDENT
FOR THE YEAR ENDED DECEMBER 31, 2022

Parish President's Name: Jaclyn Hotard

Salary	S 143,398
Benefits - retirement	16,491
Car allowance	9,600
	<u>S 169,489</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
CASH BASIS PRESENTATION
FOR THE YEAR ENDED DECEMBER 31, 2022

	First Six Month Period Ended 06/30/2022	Second Six Month Period Ended 12/31/2022
Receipts From		
<i>St. John the Baptist Parish Sheriff's Office, Criminal Court Costs Fees</i>	\$ 18,529	\$ 12,288
<i>St. John the Baptist Parish Sheriff's Office, Bond Surety Fees</i>	29,913	20,575
Subtotal Receipts	\$ 48,442	\$ 32,863
Ending Balance of Amounts Assessed but Not Received	\$ -	\$ -

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
FUND DESCRIPTIONS - NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022

SPECIAL REVENUE FUNDS

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

Health Unit Tax Fund - The Health Unit Tax Fund accounts for the operation and maintenance of the two health units in the Parish. Revenue is generated from a .96 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 Fund - 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 1.00 mill Ad Valorem Tax. The major expenditure is the housing of juveniles outside St. John the Baptist Parish.

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

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

Economic Development Fund - 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.

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

Civil Defense Fund - 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 Fund - The Street Lighting Fund accounts for the annual operations for parish-wide street lighting. The revenue is generated from 3.83 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.

Fire Services Fund - The Fire Services Fund was created in May 2003 when the voters of St. John the Baptist Parish passed a .25 cent sales tax for a partially paid fire department. This fund accounts for the cost associated with the paid personnel for the fire departments. In 2015, the Parish combined the four Volunteer Fire Departments into the Fire Services Fund. The revenue of the Fire Departments is generated from a ¼% sales tax for the fire departments along with a 2% fire insurance rebate.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
FUND DESCRIPTIONS - NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022

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.

Recreation Fund - The Recreation Fund accounts for recreational expenses of the Parish which consist primarily of maintaining the park grounds and the summer youth programs. The revenue is generated primarily from video poker revenue collected by the State.

RESTORE Fund – This fund is used to account for the grant funds received from the Federal RESTORE program. The expenses for approved projects related to water mitigation will be tracked here. Currently, the Belle Terre Streetwater project is underway.

LA SAFE Fund – This fund is used to account for grant funds received from the Louisiana Office of Community Development for the LA SAFE Airline and Main Complete Streets project. The project is a resilient infrastructure project along Airline Highway between Belle Terre and Main Street in LaPlace.

CDBG Fund – This fund is used to account for the Federal CDBG program. The revenue is generated from Federal grant funds.

Hurricane Isaac Fund - The Hurricane Isaac Fund accounts for grant revenues received for disaster recovery efforts related to Hurricane Isaac. Revenue is generated from federal grant programs.

Hurricane Isaac CDBG Fund – This fund is used to account for the Federal Community Development Block Grant program related to Hurricane Isaac recovery projects. The revenue is generated from Federal grant programs.

LCDBG – CV Public Facilities Fund - This fund is used to account for the LCDBG program. This program is a state grant, the funding of which is to replace the HVAC units in the two Council on Aging buildings.

Animal Shelter Fund – This fund is used to account for the annual operation of the animal shelter facility. The revenue is generated from a .75 mill ad valorem tax.

GOMESA Fund - This fund accounts for the monies received from Phase II of the Gulf of Mexico Energy Security Act of 2006. The funds are to be used for Coastal conservation, restoration, and hurricane protection.

Health and 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 Sewerage 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.

Parishwide Sewerage 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.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
FUND DESCRIPTIONS - NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022

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

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

CAPITAL PROJECTS FUNDS

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

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.

2009 General Obligation Bond Construction Fund - The fund was created by a 2009 bond issuance for the purpose of funding construction of various capital projects.

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

2014 General Obligation Bond Construction Fund - The fund was created by a 2014 bond issuance to fund sewerage capital improvements throughout the Parish.

2015 General Obligation Bond Construction Fund - The fund was created by a 2015 bond issuance for the purpose of funding construction of various capital projects.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2022

Special Revenue Funds

	Health Unit	Juvenile Detention Center	Ambulance	Convention Center	Economic Development	911 Communications District
Assets						
Cash and cash equivalents	\$ 1,984,838	\$ 1,068,947	\$ 2,585	\$ 1,218,333	\$ 2,779,007	\$ 1,499,667
Receivables:						
Accounts	-	-	42,721	-	4,000	92,924
Ad Valorem Taxes	676,933	705,138	-	-	-	-
Sales Taxes	-	-	-	-	747,921	-
Other	-	-	-	-	15,436	-
Due from other funds	1,900	48,540	151,944	329,036	10,525	-
Due from other governments	-	-	-	-	-	-
Prepaid items	3,098	5,871	-	-	23,082	15,356
Total assets	<u>\$ 2,666,769</u>	<u>\$ 1,828,496</u>	<u>\$ 197,250</u>	<u>\$ 1,547,369</u>	<u>\$ 3,579,971</u>	<u>\$ 1,607,967</u>
Liabilities						
Accounts payable	\$ 45,195	\$ 32,494	\$ -	\$ 16,012	\$ 32,277	\$ 6,440
Accrued expenses and other liabilities	977	-	-	1,675	4,179	-
Due to other funds	54,875	243,875	72,547	6,467	420,968	8,529
Total liabilities	<u>101,047</u>	<u>276,369</u>	<u>72,547</u>	<u>24,154</u>	<u>457,424</u>	<u>14,969</u>
Deferred inflows of resources						
Advance tax payments	61,132	63,679	-	-	-	-
Unavailable revenues	5,392	5,616	-	-	-	-
Total deferred inflows of resources	<u>66,524</u>	<u>69,295</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances						
Nonspendable	3,098	5,871	-	-	23,082	15,356
Restricted	2,496,100	1,476,961	124,703	1,523,215	3,099,465	1,577,642
Committed	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	<u>2,499,198</u>	<u>1,482,832</u>	<u>124,703</u>	<u>1,523,215</u>	<u>3,122,547</u>	<u>1,592,998</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 2,666,769</u>	<u>\$ 1,828,496</u>	<u>\$ 197,250</u>	<u>\$ 1,547,369</u>	<u>\$ 3,579,971</u>	<u>\$ 1,607,967</u>

See accompanying independent auditors' report

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2022

Special Revenue Funds

	Civil Defense	Street Lighting	Fire Services	Criminal Court	Recreation	RESTORE	LASAFE
Assets							
Cash and cash equivalents	\$ 1,223,191	\$ 4,882,988	\$ 1,516,614	\$ 60,001	\$ 3,218,930	\$ 119,742	\$ 166,127
Receivables							
Accounts	-	-	2,000	51,869	-	-	-
Taxes	-	2,678,302	-	-	1,586,504	-	-
Sales Taxes	-	-	997,234	-	-	-	-
Other	47,445	-	-	-	68,846	-	-
Due from other funds	46,015	100,708	240,117	84,395	39,483	-	-
Due from other governments	-	19,266	-	-	50,038	-	243,646
Prepaid items	14,700	4,729	208,670	-	24,339	-	-
Total assets	\$ 1,331,351	\$ 7,685,993	\$ 2,964,635	\$ 196,265	\$ 4,988,140	\$ 119,742	\$ 429,773
Liabilities							
Accounts payable	\$ 148,517	\$ 213,696	\$ 95,484	\$ 96,135	\$ 414,855	\$ -	\$ 409,267
Accrued expenses and other liabilities	5,968	5,859	113,008	3,382	52,403	-	91,876
Due to other funds	260,583	261,426	12,190	650,689	699,361	139,511	6,480
Total liabilities	421,068	480,981	220,682	750,206	1,166,619	139,511	507,623
Deferred inflows of resources							
Advance tax payments	-	243,891	-	-	143,278	-	-
Unavailable revenues	-	21,510	-	-	68,819	-	-
Total deferred inflows of resources	-	265,401	-	-	212,097	-	-
Fund Balances							
Nonspendable	14,700	4,729	208,670	-	24,339	-	-
Restricted	895,583	6,934,882	2,535,283	-	3,585,085	-	-
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	(553,941)	-	(19,769)	(77,850)
Total fund balances	910,283	6,939,611	2,743,953	(553,941)	3,609,424	(19,769)	(77,850)
Total liabilities, deferred inflows, and fund balances	\$ 1,331,351	\$ 7,685,993	\$ 2,964,635	\$ 196,265	\$ 4,988,140	\$ 119,742	\$ 429,773

See accompanying independent auditors' report

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2022

Special Revenue Funds								
	LCDBG - CV							
	CDBG	Hurricane Isaac	Hurricane Isaac CDBG	Public Facilities Fund	Animal Shelter	GOMESA	Health & Human Services	Total Special Revenue Funds
Assets								
Cash and cash equivalents	\$ -	\$ 16,123	\$ 16,053	\$ 4,036	\$ 1,008,561	\$ 1,601,564	\$ 609,719	\$ 23,077,666
Receivables:								
Accounts	-	-	-	-	-	-	-	193,514
Taxes	-	-	-	-	528,835	-	-	6,175,712
Sales Taxes	-	-	-	-	-	-	-	1,745,155
Other	-	-	-	-	-	-	-	131,727
Due from other funds	-	-	37,431	-	10,082	-	15,461	1,115,637
Due from other governments	91,964	245,721	-	-	-	34,838	24,534	710,097
Prepaid items	-	-	-	-	8,525	-	-	308,370
Total assets	\$ 91,964	\$ 261,844	\$ 53,484	\$ 4,036	\$ 1,556,003	\$ 1,636,422	\$ 709,714	\$ 33,457,788
Liabilities								
Accounts payable	\$ -	\$ 59,490	\$ -	\$ -	\$ 42,776	\$ 34,838	\$ 1,010	\$ 1,648,486
Accrued expenses and other liabilities	-	-	-	-	6,021	-	-	285,348
Due to other funds	-	365,808	93,899	27,278	290,515	-	163,127	3,784,128
Total liabilities	-	425,298	93,899	27,278	339,312	34,838	164,137	5,717,962
Deferred inflows of resources								
Advance tax payments	-	-	-	-	47,759	-	-	559,739
Unavailable revenues	91,964	245,721	-	-	4,212	-	-	443,234
Total deferred inflows of resources	91,964	245,721	-	-	51,971	-	-	1,002,973
Fund Balances								
Nonspendable	-	-	-	-	8,525	-	-	308,370
Restricted	-	-	-	-	1,156,195	1,601,584	545,577	27,552,275
Committed	-	-	-	-	-	-	-	-
Unassigned	-	(409,175)	(40,415)	(22,642)	-	-	-	(1,123,792)
Total fund balances	-	(409,175)	(40,415)	(22,642)	1,164,720	1,601,584	545,577	26,736,853
Total liabilities, deferred inflows, and fund balances	\$ 91,964	\$ 261,844	\$ 53,484	\$ 4,636	\$ 1,556,003	\$ 1,636,422	\$ 709,714	\$ 33,457,788

See accompanying independent auditors' report

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	Debt Service Funds				
	Parishwide Sewerage Sales Tax Reserve	Parishwide Sewerage Sales Tax Sinking	WVFD Fire Protection Reserve	WVFD Fire Protection Sinking	Total Debt Service Funds
<u>Assets</u>					
Cash and cash equivalents	\$ 30	\$ 1,003,863	\$ 472,402	\$ 413,312	\$ 1,889,607
Receivables					
Accounts	-	-	-	-	-
Taxes	-	-	-	-	-
Sales Taxes	-	-	-	-	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total assets	<u>\$ 30</u>	<u>\$ 1,003,863</u>	<u>\$ 472,402</u>	<u>\$ 413,312</u>	<u>\$ 1,889,607</u>
<u>Liabilities</u>					
Accounts payable	\$ -	\$ -	\$ -	\$ 13,046	\$ 13,046
Accrued expenses and other liabilities	-	-	-	-	-
Due to other funds	-	63	-	-	63
Total liabilities	<u>-</u>	<u>63</u>	<u>-</u>	<u>13,046</u>	<u>13,109</u>
<u>Deferred inflows of resources</u>					
Advance tax payments	-	-	-	-	-
Unavailable revenues	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Fund Balances</u>					
Nonspendable	-	-	-	-	-
Restricted	30	1,003,800	472,402	400,266	1,876,498
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>30</u>	<u>1,003,800</u>	<u>472,402</u>	<u>400,266</u>	<u>1,876,498</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 30</u>	<u>\$ 1,003,863</u>	<u>\$ 472,402</u>	<u>\$ 413,312</u>	<u>\$ 1,889,607</u>

See accompanying independent auditors' report

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	Capital Projects Funds						Total Nonmajor Governmental Funds
	Bond Series 1990 PW Sewerage Construction Phase II	2009 General Obligation Bond Construction	2010 Sewer Bond Construction	2014 General Obligation Bond Construction	2015 General Obligation Bond Construction	Total Capital Projects Funds	
Assets							
Cash and cash equivalents	\$ 2,482	\$ 18	\$ 1,678,025	\$ 4,556,210	\$ 3,779,454	\$ 10,016,189	\$ 34,983,462
Receivables							
Accounts	-	-	-	-	-	-	193,514
Taxes	-	-	-	-	-	-	6,175,712
Sales Taxes	-	-	-	-	-	-	1,745,155
Other	-	-	-	-	-	-	131,727
Due from other funds	-	-	243,542	-	135,481	379,023	1,494,660
Due from other governments	-	-	295,482	695,773	-	991,255	1,701,262
Prepaid items	-	-	-	-	-	-	308,370
Total assets	<u>\$ 2,482</u>	<u>\$ 18</u>	<u>\$ 2,217,049</u>	<u>\$ 5,251,983</u>	<u>\$ 3,914,935</u>	<u>\$ 11,386,467</u>	<u>\$ 46,733,862</u>
Liabilities							
Accounts payable	\$ -	\$ -	\$ 833	\$ 853,416	\$ 197,427	\$ 1,051,676	\$ 2,713,208
Accrued expenses and other liabilities	-	-	73,409	126,461	23,921	223,791	509,139
Due to other funds	120	-	62	172,980	37,397	210,559	3,994,750
Total liabilities	<u>120</u>	<u>-</u>	<u>74,304</u>	<u>1,152,857</u>	<u>258,745</u>	<u>1,486,026</u>	<u>7,217,097</u>
Deferred inflows of resources							
Advance tax payments	-	-	-	-	-	-	559,739
Unavailable revenues	-	-	31,119	-	-	31,119	474,353
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>31,119</u>	<u>-</u>	<u>-</u>	<u>31,119</u>	<u>1,034,092</u>
Fund Balances							
Nonspendable	-	-	-	-	-	-	308,370
Restricted	-	-	-	-	-	-	29,428,773
Committed	2,362	18	2,111,626	4,099,126	3,656,190	9,869,322	9,869,322
Unassigned	-	-	-	-	-	-	(1,123,792)
Total fund balances	<u>2,362</u>	<u>18</u>	<u>2,111,626</u>	<u>4,099,126</u>	<u>3,656,190</u>	<u>9,869,322</u>	<u>38,482,673</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 2,482</u>	<u>\$ 18</u>	<u>\$ 2,217,049</u>	<u>\$ 5,251,983</u>	<u>\$ 3,914,935</u>	<u>\$ 11,386,467</u>	<u>\$ 46,733,862</u>

See accompanying independent auditors' report

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2022

	Special Revenue Funds					
	Health Unit	Juvenile Detention Center	Ambulance	Convention Center	Economic Development	911 Communications District
Revenues:						
Taxes:						
Ad valorem	\$ 716,390	\$ 746,777	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	4,743,452	-
Video poker	-	-	-	-	-	-
Intergovernmental revenues:						
Federal grants	-	48,540	-	-	8,064	-
State funds:						
State revenue sharing	15,261	-	-	-	-	-
Other	-	-	-	329,056	8,000	-
Local	-	-	-	-	-	-
Fees, charges, and commissions for services:						
Fees and forfeitures	-	-	277,833	700	-	678,251
Investment earnings	16,396	9,547	122	9,253	27,680	11,719
Other revenues	93	-	2,363	-	194,282	57
Total revenues	748,140	806,667	280,018	339,289	4,979,478	690,657
Expenditures						
General government	-	129,233	-	-	32,163	126
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	180,807	1,461,288	-
Health and welfare	209,985	53,040	-	-	-	-
Public safety	-	81,485	379,297	-	-	319,746
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	18,350	16,167	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Lease financing:						
Principal	-	-	-	-	3,769	-
Interest	-	-	-	-	129	-
Total expenditures	209,985	323,758	379,297	199,257	1,514,590	319,772
Excess (deficiency) of revenues over (under) expenditures	538,155	482,909	-99,279	140,032	3,464,888	370,885
Other financing sources (uses)						
Transfers out	(235,142)	(239,490)	(26,951)	(116,129)	(4,857,676)	(260,442)
Transfers in	-	-	-	-	-	-
Lease financing proceeds	-	-	-	-	-	-
Total other financing sources (uses)	(235,142)	(239,490)	(26,951)	(116,129)	(4,857,676)	(260,442)
Net change in fund balance	303,013	243,419	(126,230)	24,903	(1,321,728)	110,443
Fund balance, beginning	2,196,188	1,239,218	256,867	1,498,612	4,244,278	1,454,255
Fund balance, ending	\$ 2,499,201	\$ 1,482,637	\$ 124,706	\$ 1,523,515	\$ 3,122,547	\$ 1,592,998

See accompanying independent auditor's report.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2022

Special Revenue Funds							
	Civil Defense	Street Lighting	Fire Services	Criminal Court	Recreation	RESTORE	LASAFE
Revenues:							
Taxes:							
Ad valorem	\$ -	\$ 2,546,155	\$ -	\$ -	\$ 1,664,752	\$ -	\$ -
Sales	-	-	6,324,604	-	-	-	-
Video poker	-	-	-	-	647,834	-	-
Intergovernmental revenues:							
Federal grants	48,470	-	-	-	22,462	267,971	2,140,207
State funds:							
State revenue sharing	-	62,042	-	-	-	-	-
Other	-	-	311,387	-	-	-	-
Local	-	-	70,978	-	-	-	-
Fees, charges, and commissions for services	-	-	-	60,617	55,475	-	-
Fines and forfeitures	-	-	-	1,044,238	-	-	-
Investment earnings	7,808	41,958	17,549	878	27,268	-	-
Other revenues	216,457	8,165	155,804	4,604	16,791	-	-
Total revenues	272,617	2,927,238	6,898,316	1,079,737	2,664,969	267,971	2,140,207
Expenditures:							
General government	13,227	425,171	-	2,216,222	72,677	17,788	-
Culture and recreation	-	-	-	-	1,342,478	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Public safety	174,975	-	5,571,635	-	-	-	-
Transportation	-	1,052,661	-	-	-	-	-
Capital outlay	153,187	7,801	769,706	18,732	542,599	158,208	2,393,772
Debt service:							
Principal	-	-	86,000	-	-	-	-
Interest	-	-	-	-	-	-	-
Lease financing:							
Principal	-	-	-	-	14,144	-	-
Interest	-	-	-	-	1,390	-	-
Total expenditures	541,399	1,485,633	6,206,834	2,234,954	1,978,208	178,067	2,393,772
Excess (deficiency) of revenues over (under) expenditures	(268,782)	1,441,605	691,482	(1,155,217)	691,671	110,964	(253,565)
Other financing sources (uses):							
Transfers out	(15,012)	(406,868)	(646,247)	-	(237,061)	-	-
Transfers in	360,746	14,649	-	806,732	-	10,000	161,226
Lease financing proceeds	-	-	-	-	90,112	-	-
Total other financing sources (uses)	345,734	(392,219)	(646,247)	806,732	(146,949)	10,000	161,226
Net change in fund balance	76,932	1,049,386	45,235	(348,485)	544,722	120,964	(72,339)
Fund balance, beginning	835,353	7,889,425	2,728,715	(295,456)	3,064,626	(140,755)	(5,511)
Fund balance, ending	\$ 912,285	\$ 8,938,811	\$ 2,773,950	\$ (650,941)	\$ 3,609,348	\$ (19,791)	\$ (77,850)

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2022

	Special Revenue Funds							Total Special Revenue Funds
	CDBG	Hurricane Isaac	Hurricane Isaac CDBG	LCDBG - CV Public Facilities Fund	Annual Shelter	GOMENA	Health & Human Services	
Revenues:								
Taxes								
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ 559,660	\$ -	\$ -	6,557,751
Sales	-	-	-	-	-	-	-	11,068,953
Video poker	-	-	-	-	-	-	-	847,634
Intergovernmental revenues								
Federal grants	-	-	-	-	-	26,791	295,962	2,898,747
State funds								
State revenue sharing	-	-	-	-	-	-	-	47,503
Other	-	-	-	-	-	-	-	648,423
Local	-	-	-	-	-	-	-	59,978
Fees, charges, and commissions for services	-	-	-	-	50,240	-	-	1,093,616
Fines and forfeitures	-	-	-	-	-	-	-	1,044,238
Investment earnings	-	-	-	-	8,497	24,075	4,227	264,216
Other revenues	-	-	68,187	-	4,866	-	10,232	677,761
Total revenues	<u>-</u>	<u>-</u>	<u>68,187</u>	<u>-</u>	<u>623,621</u>	<u>122,866</u>	<u>311,619</u>	<u>25,196,956</u>
Expenditures:								
General government	-	1,103	-	542	14,472	4,000	145,466	5,131,211
Culture and recreation	-	-	-	-	-	-	-	1,342,478
Economic development	-	-	-	-	-	-	-	1,641,792
Health and welfare	-	-	-	-	-	-	257,446	520,471
Public safety	-	-	-	-	401,697	-	-	7,108,233
Transportation	-	-	-	-	-	-	-	1,052,861
Capital outlay	-	-	-	22,050	-	42,966	-	3,942,541
Debt service								
Principal	-	-	-	-	-	-	-	66,090
Interest	-	-	-	-	-	-	-	-
Lease financing								
Principal	-	-	-	-	7,364	-	-	27,496
Interest	-	-	-	-	-	-	-	1,519
Total expenditures	<u>-</u>	<u>1,103</u>	<u>-</u>	<u>22,642</u>	<u>42,836</u>	<u>46,966</u>	<u>405,252</u>	<u>18,752,492</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(1,103)</u>	<u>68,187</u>	<u>(22,642)</u>	<u>200,130</u>	<u>75,898</u>	<u>(94,213)</u>	<u>6,344,464</u>
Other financing sources (uses)								
Transfers out	-	-	-	-	(14,139)	-	-	(6,744,821)
Transfers in	-	-	-	-	-	-	125,000	1,406,583
Lease financing proceeds	-	-	-	-	-	-	-	92,118
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(14,139)</u>	<u>-</u>	<u>125,000</u>	<u>(5,158,550)</u>
Net change in fund balance	<u>-</u>	<u>(1,103)</u>	<u>68,187</u>	<u>(22,642)</u>	<u>185,991</u>	<u>75,898</u>	<u>26,167</u>	<u>1,126,114</u>
Fund balance, beginning	<u>-</u>	<u>(408,072)</u>	<u>(108,602)</u>	<u>-</u>	<u>978,729</u>	<u>1,527,686</u>	<u>517,410</u>	<u>25,550,749</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ (409,175)</u>	<u>\$ (40,415)</u>	<u>\$ (22,642)</u>	<u>\$ 1,164,720</u>	<u>\$ 1,603,584</u>	<u>\$ 543,577</u>	<u>\$ 26,736,853</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2022

	Debt Service Funds				
	Parishwide Sewerage Sales Tax Reserve	Parishwide Sewerage Sales Tax Sinking	WVFD Fire Protection Reserve	WVFD Fire Protection Sinking	Total Debt Service Funds
Revenues					
Taxes					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-
Video poker	-	-	-	-	-
Intergovernmental revenues					
Federal grants	-	-	-	-	-
State funds					
State revenue sharing	-	-	-	-	-
Other	-	-	-	-	-
Local	-	-	-	-	-
Fees, charges, and commissions for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment earnings	165	8,645	3,528	2,311	14,649
Other revenues	-	-	-	-	-
Total revenues	<u>165</u>	<u>8,645</u>	<u>3,528</u>	<u>2,311</u>	<u>14,649</u>
Expenditures					
General government	60	2,416	-	406	2,882
Culture and recreation	-	-	-	-	-
Economic development	-	-	-	-	-
Health and welfare	-	-	-	-	-
Public safety	-	-	-	-	-
Transportation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Principal	-	600,000	-	410,000	1,210,000
Interest	-	253,726	-	49,274	303,000
Lease financing					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>60</u>	<u>1,976,161</u>	<u>-</u>	<u>459,674</u>	<u>1,545,835</u>
Excess (deficiency) of revenues over (under) expenditures	105	(1,647,516)	3,528	(457,363)	(1,501,020)
Other financing sources (uses):					
Transfers out	(41,774)	-	-	-	(41,774)
Transfers in	-	1,372,073	-	455,076	1,827,149
Lease financing proceeds	-	-	-	-	-
Total other financing sources (uses)	<u>(41,774)</u>	<u>1,372,073</u>	<u>-</u>	<u>455,076</u>	<u>1,785,375</u>
Net change in fund balance	<u>(41,469)</u>	<u>304,715</u>	<u>3,528</u>	<u>(1,467)</u>	<u>267,347</u>
Fund balance, beginning	41,489	699,045	469,874	401,733	1,611,151
Fund balance, ending	<u>\$ -</u>	<u>\$ 1,003,760</u>	<u>\$ 472,402</u>	<u>\$ 400,266</u>	<u>\$ 1,876,498</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2022

	Capital Projects Funds					Total Capital Projects Funds	Total Nonmajor Governmental Funds
	Bond Series 1990 PW Sewerage Construction Phase II	2009 General Obligation Bond Construction	2010 Sewer Bond Construction	2014 General Obligation Bond Construction	2015 General Obligation Bond Construction		
Revenues:							
Taxes							
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,505,753
Sales	-	-	-	-	-	-	11,063,653
Video poker	-	-	-	-	-	-	847,734
Intergovernmental revenues							
Federal grants	-	-	370,636	1,054,240	-	1,424,876	4,323,663
State funds							
State revenue sharing	-	-	-	-	-	-	47,303
Other	-	-	190,000	-	-	190,000	838,423
Local	-	-	-	-	-	-	50,278
Fees, charges, and commissions for services	-	-	-	-	-	-	1,093,616
Fines and forfeitures	-	-	-	-	-	-	1,044,238
Investment earnings	64	117	13,801	35,534	91,565	81,101	360,160
Other revenues	-	-	-	-	-	-	677,761
Total revenues	64	117	574,437	1,089,774	31,565	1,697,977	26,907,782
Expenditures:							
General government	4,375	60	1,957	1,636,541	552,914	1,594,947	4,729,631
Culture and recreation	-	-	-	-	-	-	1,342,478
Economic development	-	-	-	-	-	-	1,641,792
Health and welfare	-	-	-	-	-	-	520,471
Public safety	-	-	-	-	-	-	7,108,233
Transportation	-	-	-	-	-	-	1,052,761
Capital outlay	-	22,667	581,180	1,260,424	43,150	2,007,421	2,949,662
Debt service							
Principal	74,000	-	-	-	-	74,000	1,270,090
Interest	3,830	-	-	-	-	3,830	598,834
Lease financing							
Principal	-	-	-	-	-	-	25,296
Interest	-	-	-	-	-	-	1,519
Total expenditures	82,205	22,727	582,237	2,896,965	596,064	3,680,198	24,048,567
Excess (deficiency) of revenues over (under) expenditures	(82,141)	(22,610)	(7,800)	(1,807,171)	(564,499)	(1,984,221)	2,859,215
Other financing sources (uses):							
Transfers out	-	(16,111)	-	(1,391,799)	(254,315)	(2,162,215)	(8,948,616)
Transfers in	73,500	-	41,574	-	-	115,074	3,419,376
Lease financing proceeds	-	-	-	-	-	-	90,118
Total other financing sources (uses)	73,500	(16,111)	41,574	(1,391,799)	(254,315)	(2,047,141)	(5,439,118)
Net change in fund balance	(8,641)	(38,721)	33,774	(3,198,960)	(818,814)	(4,031,562)	(2,579,601)
Fund balance, beginning	11,093	39,739	2,077,852	7,298,096	4,478,064	13,960,684	41,062,774
Fund balance ending	\$ 2,452	\$ 18	\$ 2,111,626	\$ 4,099,136	\$ 3,659,250	\$ 9,929,122	\$ 38,483,173

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
HEALTH UNIT FUND
YEAR ENDED DECEMBER 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:				
Taxes				
Ad valorem	\$ 746,645	\$ 746,645	\$ 716,390	\$ (30,255)
Intergovernmental revenues				
State funds:				
State revenue sharing	16,000	16,000	15,261	(739)
Investment earnings	10,700	10,700	16,396	5,696
Other revenues	100	100	93	(7)
Total revenues	<u>773,445</u>	<u>773,445</u>	<u>748,140</u>	<u>(25,305)</u>
Expenditures:				
Health and welfare	241,938	241,938	209,985	31,953
Total expenditures	<u>241,938</u>	<u>241,938</u>	<u>209,985</u>	<u>31,953</u>
Excess (deficiency) of revenues over (under) expenditures	<u>531,507</u>	<u>531,507</u>	<u>538,155</u>	<u>6,648</u>
Other financing sources (uses):				
Transfers out	(235,142)	(235,142)	(235,142)	-
Total other financing sources (uses)	<u>(235,142)</u>	<u>(235,142)</u>	<u>(235,142)</u>	<u>-</u>
Net change in fund balance	296,365	296,365	303,013	6,648
Fund balance, beginning	<u>1,637,565</u>	<u>2,196,185</u>	<u>2,196,185</u>	<u>-</u>
Fund balance, ending	<u>\$ 1,933,930</u>	<u>\$ 2,492,550</u>	<u>\$ 2,499,198</u>	<u>\$ 6,648</u>

See accompanying independent auditors' report.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
JUVENILE DETENTION CENTER FUND
YEAR ENDED DECEMBER 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:				
Taxes				
Ad valorem	\$ 777,760	\$ 777,760	\$ 748,778	\$ (28,982)
Intergovernmental revenues				
Federal grants	48,540	48,540	48,540	-
Investment earnings	3,000	3,000	9,547	6,547
Total revenues	<u>829,300</u>	<u>829,300</u>	<u>806,865</u>	<u>(22,435)</u>
Expenditures:				
General government	174,836	174,836	189,233	(14,397)
Health and welfare	48,903	48,903	53,040	(4,137)
Public safety	152,670	152,670	81,485	71,185
Total expenditures	<u>376,409</u>	<u>376,409</u>	<u>323,758</u>	<u>52,651</u>
Excess (deficiency) of revenues over (under) expenditures	<u>452,891</u>	<u>452,891</u>	<u>483,107</u>	<u>30,216</u>
Other financing sources (uses):				
Transfers out	(239,490)	(239,490)	(239,490)	-
Total other financing sources (uses)	<u>(239,490)</u>	<u>(239,490)</u>	<u>(239,490)</u>	<u>-</u>
Net change in fund balance	213,401	213,401	243,617	30,216
Fund balance, beginning	<u>1,190,472</u>	<u>1,239,215</u>	<u>1,239,215</u>	<u>-</u>
Fund balance, ending	<u>\$ 1,403,873</u>	<u>\$ 1,452,616</u>	<u>\$ 1,482,832</u>	<u>\$ 30,216</u>

See accompanying independent auditors' report.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
AMBULANCE FUND
YEAR ENDED DECEMBER 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:				
Fees, charges, and commissions for services	\$ 418,000	\$ 418,000	\$ 277,533	\$ (140,467)
Investment earnings	1,000	1,000	122	(878)
Other revenues	2,000	2,000	2,363	363
Total revenues	<u>421,000</u>	<u>421,000</u>	<u>280,018</u>	<u>(140,982)</u>
Expenditures:				
Public safety	393,500	393,500	379,287	14,213
Total expenditures	<u>393,500</u>	<u>393,500</u>	<u>379,287</u>	<u>14,213</u>
Excess (deficiency) of revenues over (under) expenditures	<u>27,500</u>	<u>27,500</u>	<u>(99,269)</u>	<u>(126,769)</u>
Other financing sources (uses):				
Transfers out	(26,595)	(26,595)	(26,595)	-
Total other financing sources (uses)	<u>(26,595)</u>	<u>(26,595)</u>	<u>(26,595)</u>	<u>-</u>
Net change in fund balance	905	905	(125,864)	(126,769)
Fund balance, beginning	<u>232,969</u>	<u>250,567</u>	<u>250,567</u>	<u>-</u>
Fund balance, ending	<u>\$ 233,874</u>	<u>\$ 251,472</u>	<u>\$ 124,703</u>	<u>\$ (126,769)</u>

See accompanying independent auditors' report

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
CONVENTION CENTER FUND
YEAR ENDED DECEMBER 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:				
Intergovernmental revenues:				
State funds:				
Other	\$ 330,000	\$ 330,000	\$ 329,036	\$ (964)
Fees, charges, and commissions for services	80,000	80,000	700	(79,300)
Investment earnings	9,000	9,000	9,853	853
Total revenues	<u>419,000</u>	<u>419,000</u>	<u>339,589</u>	<u>(79,411)</u>
Expenditures:				
Economic development	296,200	296,200	180,507	115,693
Capital outlay	5,000	5,000	18,350	(13,350)
Total expenditures	<u>301,200</u>	<u>301,200</u>	<u>198,857</u>	<u>102,343</u>
Excess (deficiency) of revenues over (under) expenditures	<u>117,800</u>	<u>117,800</u>	<u>140,732</u>	<u>22,932</u>
Other financing sources (uses):				
Transfers out	(116,129)	(116,129)	(116,129)	-
Total other financing sources (uses)	<u>(116,129)</u>	<u>(116,129)</u>	<u>(116,129)</u>	<u>-</u>
Net change in fund balance	1,671	1,671	24,603	22,932
Fund balance, beginning	<u>1,221,090</u>	<u>1,498,612</u>	<u>1,498,612</u>	<u>-</u>
Fund balance, ending	<u>\$ 1,222,761</u>	<u>\$ 1,500,283</u>	<u>\$ 1,523,215</u>	<u>\$ 22,932</u>

See accompanying independent auditors' report

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
ECONOMIC DEVELOPMENT FUND
YEAR ENDED DECEMBER 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:				
Taxes				
Sales	\$ 3,652,000	\$ 3,652,000	\$ 4,743,452	\$ 1,091,452
Intergovernmental revenues:				
Federal	6,000	6,000	8,064	2,064
State funds:				
Other	10,000	10,000	8,000	(2,000)
Investment earnings	10,000	10,000	25,680	15,680
Other revenues	190,680	190,680	194,282	3,602
Total revenues	<u>3,868,680</u>	<u>3,868,680</u>	<u>4,979,478</u>	<u>1,110,798</u>
Expenditures:				
General government	-	-	32,183	(32,183)
Economic development	1,457,831	1,457,831	1,461,285	(3,454)
Capital outlay	-	-	16,165	(16,165)
Lease financing				
Principal	-	-	3,768	(3,768)
Interest	-	-	129	(129)
Total expenditures	<u>1,457,831</u>	<u>1,457,831</u>	<u>1,513,530</u>	<u>(55,699)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,410,849</u>	<u>2,410,849</u>	<u>3,465,948</u>	<u>1,055,099</u>
Other financing sources (uses):				
Transfers out	(2,406,450)	(2,406,450)	(4,587,676)	(2,181,226)
Total other financing sources (uses)	<u>(2,406,450)</u>	<u>(2,406,450)</u>	<u>(4,587,676)</u>	<u>(2,181,226)</u>
Net change in fund balance	4,399	4,399	(1,121,728)	(1,126,127)
Fund balance, beginning	<u>3,228,444</u>	<u>4,244,275</u>	<u>4,244,275</u>	<u>-</u>
Fund balance, ending	<u>\$ 3,232,843</u>	<u>\$ 4,248,674</u>	<u>\$ 3,122,547</u>	<u>\$ (1,126,127)</u>

See accompanying independent auditors' report

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
911 COMMUNICATIONS DISTRICT FUND
YEAR ENDED DECEMBER 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:				
Fees, charges, and commissions for services	\$ 740,000	740,000	\$ 678,251	\$ (61,749)
Investment earnings	10,000	10,000	11,719	1,719
Other revenues	2,000	2,000	87	(1,913)
Total revenues	<u>752,000</u>	<u>752,000</u>	<u>690,057</u>	<u>(61,943)</u>
Expenditures:				
General government	-	-	126	(126)
Public safety	327,650	327,650	319,746	7,904
Total expenditures	<u>327,650</u>	<u>327,650</u>	<u>319,872</u>	<u>7,778</u>
Excess (deficiency) of revenues over (under) expenditures	<u>424,350</u>	<u>424,350</u>	<u>370,185</u>	<u>(54,165)</u>
Other financing sources (uses):				
Transfers out	(230,442)	(230,442)	(230,442)	-
Total other financing sources (uses)	<u>(230,442)</u>	<u>(230,442)</u>	<u>(230,442)</u>	<u>-</u>
Net change in fund balance	193,908	193,908	139,743	(54,165)
Fund balance, beginning	<u>1,618,191</u>	<u>1,453,255</u>	<u>1,453,255</u>	<u>-</u>
Fund balance, ending	<u>\$ 1,812,099</u>	<u>\$ 1,647,163</u>	<u>\$ 1,592,998</u>	<u>\$ (54,165)</u>

See accompanying independent auditors' report

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
CIVIL DEFENSE FUND
YEAR ENDED DECEMBER 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:				
Intergovernmental revenues:				
Federal	\$ 49,500	\$ 49,500	\$ 48,450	\$ (1,050)
Investment earnings	1,500	1,500	7,808	6,308
Other revenues	162,000	162,000	216,357	54,357
Total revenues	213,000	213,000	272,615	59,615
Expenditures:				
General government	109,100	109,100	13,227	95,873
Public safety	449,327	449,327	374,985	74,342
Capital outlay	-	-	153,187	(153,187)
Total expenditures	558,427	558,427	541,399	17,028
Excess (deficiency) of revenues over (under) expenditures	(345,427)	(345,427)	(268,784)	76,643
Other financing sources (uses):				
Transfers out	(15,032)	(15,032)	(15,032)	-
Transfers in	360,746	360,746	360,746	-
Total other financing sources (uses)	345,714	345,714	345,714	-
Net change in fund balance	287	287	76,930	76,643
Fund balance, beginning	511,791	833,353	833,353	-
Fund balance, ending	\$ 512,078	\$ 833,640	\$ 910,283	\$ 76,643

See accompanying independent auditors' report

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
STREET LIGHTING FUND
YEAR ENDED DECEMBER 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:				
Taxes				
Ad valorem	\$ 2,979,020	\$ 2,979,020	\$ 2,846,153	\$ (132,867)
Intergovernmental revenues				
State funds:				
State revenue sharing	15,000	15,000	32,042	17,042
Investment earnings	17,300	17,300	41,938	24,638
Other revenues	2,000	2,000	5,105	3,105
Total revenues	<u>3,013,320</u>	<u>3,013,320</u>	<u>2,925,238</u>	<u>(88,082)</u>
Expenditures:				
General government	-	-	423,171	(423,171)
Transportation	1,326,743	1,326,743	1,052,861	273,882
Capital outlay	420,000	420,000	5,801	414,199
Total expenditures	<u>1,746,743</u>	<u>1,746,743</u>	<u>1,481,833</u>	<u>264,910</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,266,577</u>	<u>1,266,577</u>	<u>1,443,405</u>	<u>176,828</u>
Other financing sources (uses):				
Transfers out	(406,868)	(406,868)	(406,868)	-
Transfers in	14,649	14,649	14,649	-
Total other financing sources (uses)	<u>(392,219)</u>	<u>(392,219)</u>	<u>(392,219)</u>	<u>-</u>
Net change in fund balance	<u>874,358</u>	<u>874,358</u>	<u>1,051,186</u>	<u>176,828</u>
Fund balance, beginning	<u>5,567,200</u>	<u>5,888,425</u>	<u>5,888,425</u>	<u>-</u>
Fund balance, ending	<u>\$ 6,441,558</u>	<u>\$ 6,762,783</u>	<u>\$ 6,939,611</u>	<u>\$ 176,828</u>

See accompanying independent auditors' report

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FIRE SERVICES FUND
YEAR ENDED DECEMBER 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:				
Taxes				
Sales	\$ 4,850,000	4,850,000	\$ 6,324,601	\$ 1,474,601
Inter-governmental revenues				
Federal	-	-	-	-
State funds:				
Other	165,000	165,000	311,387	146,387
Local	-	-	50,978	50,978
Investment earnings	6,000	6,000	15,549	9,549
Other revenues	175,000	175,000	155,804	(19,196)
Total revenues	<u>5,196,000</u>	<u>5,196,000</u>	<u>6,858,319</u>	<u>1,662,319</u>
Expenditures:				
Public safety	5,126,328	5,126,328	5,551,035	(424,707)
Capital outlay	623,846	623,846	569,709	54,137
Debt service:				
Principal	86,091	86,091	86,090	1
Total expenditures	<u>5,836,265</u>	<u>5,836,265</u>	<u>6,206,834</u>	<u>(370,569)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(640,265)</u>	<u>(640,265)</u>	<u>651,485</u>	<u>1,291,750</u>
Other financing sources (uses):				
Transfers out	(626,580)	(626,580)	(636,247)	(9,667)
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>(626,580)</u>	<u>(626,580)</u>	<u>(636,247)</u>	<u>(9,667)</u>
Net change in fund balance	<u>(1,266,845)</u>	<u>(1,266,845)</u>	<u>15,238</u>	<u>1,282,083</u>
Fund balance, beginning	<u>610,792</u>	<u>2,728,715</u>	<u>2,728,715</u>	<u>-</u>
Fund balance, ending	<u>\$ (656,053)</u>	<u>\$ 1,461,870</u>	<u>\$ 2,743,953</u>	<u>\$ 1,282,083</u>

See accompanying independent auditors' report

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
CRIMINAL COURT FUND
YEAR ENDED DECEMBER 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:				
Fees, charges, and commissions for services	\$ 64,600	\$ 64,600	\$ 30,817	\$ (33,783)
Fines and forfeitures	1,520,000	1,520,000	1,044,238	(475,762)
Investment earnings	720	720	878	158
Other revenues	60,000	60,000	3,804	(56,196)
Total revenues	<u>1,645,320</u>	<u>1,645,320</u>	<u>1,079,737</u>	<u>(565,583)</u>
Expenditures:				
General government	2,372,403	2,372,403	2,216,222	(156,181)
Capital outlay	25,000	25,000	18,732	(6,268)
Total expenditures	<u>2,397,403</u>	<u>2,397,403</u>	<u>2,234,954</u>	<u>162,449</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(752,083)</u>	<u>(752,083)</u>	<u>(1,155,217)</u>	<u>(403,134)</u>
Other financing sources (uses):				
Transfers in	752,100	752,100	806,732	54,632
Total other financing sources (uses)	<u>752,100</u>	<u>752,100</u>	<u>806,732</u>	<u>54,632</u>
Net change in fund balance	17	17	(348,485)	(348,502)
Fund balance, beginning	<u>(1,566)</u>	<u>(205,456)</u>	<u>(205,456)</u>	<u>-</u>
Fund balance, ending	<u>\$ (1,549)</u>	<u>\$ (205,439)</u>	<u>\$ (553,941)</u>	<u>\$ (348,502)</u>

See accompanying independent auditors' report.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
RECREATION FUND
YEAR ENDED DECEMBER 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:				
Taxes				
Ad valorem	\$ 1,750,150	\$ 1,750,150	\$ 1,684,752	\$ (65,398)
Video poker	625,000	625,000	847,834	222,834
Intergovernmental revenues:				
Federal	600,000	600,000	32,862	(567,138)
Fees, charges, and commissions for services	47,800	47,800	55,475	7,675
Investment earnings	5,000	5,000	27,265	22,265
Other revenues	43,870	43,870	16,781	(27,089)
Total revenues	<u>3,071,820</u>	<u>3,071,820</u>	<u>2,664,969</u>	<u>(406,851)</u>
Expenditures:				
General government	123,700	123,700	72,677	51,023
Culture and recreation	2,042,109	2,042,109	1,342,478	699,631
Capital outlay	1,309,000	1,309,000	542,599	766,401
Lease financing:				
Principal	-	-	14,144	(14,144)
Interest	620	620	1,390	(770)
Total expenditures	<u>3,475,429</u>	<u>3,475,429</u>	<u>1,973,288</u>	<u>1,502,141</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(403,609)</u>	<u>(403,609)</u>	<u>691,681</u>	<u>1,095,290</u>
Other financing sources (uses):				
Transfers out	(237,061)	(237,061)	(237,061)	-
Lease financing proceeds	-	-	90,118	90,118
Total other financing sources (uses)	<u>(237,061)</u>	<u>(237,061)</u>	<u>(146,943)</u>	<u>90,118</u>
Net change in fund balance	<u>(640,670)</u>	<u>(640,670)</u>	<u>544,738</u>	<u>1,185,408</u>
Fund balance, beginning	<u>2,295,970</u>	<u>3,064,686</u>	<u>3,064,686</u>	<u>-</u>
Fund balance, ending	<u>\$ 1,655,300</u>	<u>\$ 2,424,016</u>	<u>\$ 3,609,424</u>	<u>\$ 1,185,408</u>

See accompanying independent auditors' report

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
RESTORE FUND
YEAR ENDED DECEMBER 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:				
Intergovernmental revenues:				
Federal	\$ 480,000	\$ 480,000	\$ 285,971	\$ (194,029)
Total revenues	<u>480,000</u>	<u>480,000</u>	<u>285,971</u>	<u>(194,029)</u>
Expenditures:				
General government	156,170	156,170	15,799	140,371
Capital outlay	323,830	323,830	159,208	164,622
Total expenditures	<u>480,000</u>	<u>480,000</u>	<u>175,007</u>	<u>304,993</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>110,964</u>	<u>110,964</u>
Other financing sources (uses):				
Transfers in	-	-	10,000	10,000
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>120,964</u>	<u>120,964</u>
Fund balance, beginning	<u>-</u>	<u>(140,733)</u>	<u>(140,733)</u>	<u>-</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ (140,733)</u>	<u>\$ (19,769)</u>	<u>\$ 120,964</u>

See accompanying independent auditors' report

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
LASAFE FUND
YEAR ENDED DECEMBER 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:				
Intergovernmental revenues:				
Federal	\$ 889,810	\$ 889,810	\$ 2,140,207	\$ 1,250,397
Total revenues	<u>889,810</u>	<u>889,810</u>	<u>2,140,207</u>	<u>1,250,397</u>
Expenditures:				
General government	-	-	-	-
Capital outlay	889,810	889,810	2,393,772	(1,503,962)
Total expenditures	<u>889,810</u>	<u>889,810</u>	<u>2,393,772</u>	<u>(1,503,962)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(253,565)</u>	<u>(253,565)</u>
Other financing sources (uses):				
Transfers in	-	-	181,226	181,226
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>181,226</u>	<u>181,226</u>
Net change in fund balance	-	-	(72,339)	(72,339)
Fund balance, beginning	<u>(360)</u>	<u>(5,511)</u>	<u>(5,511)</u>	<u>-</u>
Fund balance, ending	<u>\$ (360)</u>	<u>\$ (5,511)</u>	<u>\$ (77,850)</u>	<u>\$ (72,339)</u>

See accompanying independent auditors' report

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
HURRICANE ISAAC FUND
YEAR ENDED DECEMBER 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:				
Intergovernmental revenues:				
Federal	\$ -	\$ -	\$ -	\$ -
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
General government	-	-	1.103	(1.103)
Total expenditures	<u>-</u>	<u>-</u>	<u>1.103</u>	<u>(1.103)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(1.103)</u>	<u>(1.103)</u>
Net change in fund balance	-	-	(1.103)	(1.103)
Fund balance, beginning	-	(408.072)	(408.072)	-
Fund balance, ending	<u>\$ -</u>	<u>\$ (408.072)</u>	<u>\$ (409.175)</u>	<u>\$ (1.103)</u>

See accompanying independent auditors' report

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
HURRICANE ISAAC CDBG FUND
YEAR ENDED DECEMBER 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:				
Intergovernmental revenues				
Federal	\$ -	\$ -	\$ -	\$ -
Other revenues	-	-	68.187	68.187
Total revenues	<u>-</u>	<u>-</u>	<u>68.187</u>	<u>68.187</u>
Expenditures:				
Public works	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>68.187</u>	<u>68.187</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>68.187</u>	<u>68.187</u>
Fund balance, beginning	<u>(2.100)</u>	<u>(108.602)</u>	<u>(108.602)</u>	<u>-</u>
Fund balance, ending	<u>\$ (2.100)</u>	<u>\$ (108.602)</u>	<u>\$ (40.415)</u>	<u>\$ 68.187</u>

See accompanying independent auditors' report

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
LCDBG - CV PUBLIC FACILITIES FUND
YEAR ENDED DECEMBER 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:				
Intergovernmental revenues				
Federal	\$ 1,563	\$ 1,563	\$ -	\$ (1,563)
Total revenues	<u>1,563</u>	<u>1,563</u>	<u>-</u>	<u>(1,563)</u>
Expenditures:				
General government	-	-	592	(592)
Capital outlay	-	-	22,050	(22,050)
Total expenditures	<u>-</u>	<u>-</u>	<u>22,642</u>	<u>(22,642)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,563</u>	<u>1,563</u>	<u>(22,642)</u>	<u>(24,205)</u>
Net change in fund balance	<u>1,563</u>	<u>1,563</u>	<u>(22,642)</u>	<u>(24,205)</u>
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ 1,563</u>	<u>\$ 1,563</u>	<u>\$ (22,642)</u>	<u>\$ (24,205)</u>

See accompanying independent auditors' report

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
ANIMAL SHELTER FUND
YEAR ENDED DECEMBER 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:				
Taxes				
Ad valorem	\$ 583,300	\$ 583,300	\$ 559,680	\$ (23,620)
Fees, charges, and commissions for services	102,150	102,150	50,840	(51,310)
Investment earnings	1,000	1,000	8,495	7,495
Other revenues	13,050	13,050	4,666	(8,384)
Total revenues	<u>699,500</u>	<u>699,500</u>	<u>623,681</u>	<u>(75,819)</u>
Expenditures:				
General government	-	-	14,472	(14,472)
Public safety	544,896	544,896	401,695	143,201
Capital outlay	140,000	140,000	-	140,000
Lease financing:				
Principal	-	-	7,384	(7,384)
Interest	800	800	-	800
Total expenditures	<u>685,696</u>	<u>685,696</u>	<u>423,551</u>	<u>262,145</u>
Excess (deficiency) of revenues over (under) expenditures	<u>13,804</u>	<u>13,804</u>	<u>200,130</u>	<u>186,326</u>
Other financing sources (uses):				
Transfers out	(14,139)	(14,139)	(14,139)	-
Total other financing sources (uses)	<u>(14,139)</u>	<u>(14,139)</u>	<u>(14,139)</u>	<u>-</u>
Net change in fund balance	<u>(335)</u>	<u>(335)</u>	<u>185,991</u>	<u>186,326</u>
Fund balance, beginning	<u>669,385</u>	<u>978,729</u>	<u>978,729</u>	<u>-</u>
Fund balance, ending	<u>\$ 669,050</u>	<u>\$ 978,394</u>	<u>\$ 1,164,720</u>	<u>\$ 186,326</u>

See accompanying independent auditors' report

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GOMESA FUND
YEAR ENDED DECEMBER 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:				
Intergovernmental revenues:				
State revenue share	\$ 1,020,000	\$ 1,020,000	\$ 38,791	\$ (981,209)
Investment earnings	3,000	3,000	84,075	81,075
Total revenues	<u>1,023,000</u>	<u>1,023,000</u>	<u>122,866</u>	<u>(900,134)</u>
Expenditures:				
General government	-	-	4,000	(4,000)
Capital outlay	1,023,000	1,023,000	42,968	980,032
Total expenditures	<u>1,023,000</u>	<u>1,023,000</u>	<u>46,968</u>	<u>976,032</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>75,898</u>	<u>75,898</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>75,898</u>	<u>75,898</u>
Fund balance, beginning	<u>1,648,513</u>	<u>1,525,686</u>	<u>1,525,686</u>	<u>-</u>
Fund balance, ending	<u>\$ 1,648,513</u>	<u>\$ 1,525,686</u>	<u>\$ 1,601,584</u>	<u>\$ 75,898</u>

See accompanying independent auditors' report.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
HEALTH AND HUMAN SERVICES FUND
YEAR ENDED DECEMBER 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:				
Inter-governmental revenues				
Federal	\$ 536,365	\$ 536,365	\$ 295,902	\$ (240,463)
Investment earnings	1,030	1,030	4,885	3,855
Other revenues	2,000	2,000	10,232	8,232
Total revenues	<u>539,395</u>	<u>539,395</u>	<u>311,019</u>	<u>(228,376)</u>
Expenditures:				
General government	357,836	357,836	148,406	209,430
Health and welfare	304,299	304,299	257,446	46,853
Total expenditures	<u>662,135</u>	<u>662,135</u>	<u>405,852</u>	<u>256,283</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(122,740)</u>	<u>(122,740)</u>	<u>(94,833)</u>	<u>27,907</u>
Other financing sources (uses):				
Transfers in	123,000	123,000	123,000	-
Total other financing sources (uses)	<u>123,000</u>	<u>123,000</u>	<u>123,000</u>	<u>-</u>
Net change in fund balance	<u>260</u>	<u>260</u>	<u>28,167</u>	<u>27,907</u>
Fund balance, beginning	<u>367,635</u>	<u>517,410</u>	<u>517,410</u>	<u>-</u>
Fund balance, ending	<u>\$ 367,895</u>	<u>\$ 517,670</u>	<u>\$ 545,577</u>	<u>\$ 27,907</u>

See accompanying independent auditors' report.

STATISTICAL SECTION

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

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

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE 1 -- NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(accrual basis of accounting)
(Unaudited)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental activities										
Net investment in capital assets	\$ 10,633,141	\$ 6,020,921	\$ 30,387,143	\$ 30,387,143	\$ 37,594,200	\$ 63,112,292	\$ 65,404,559	\$ 64,116,378	\$ 68,816,090	\$ 33,928,796
Restricted	56,356,189	43,916,590	37,778,546	29,358,079	40,917,906	44,036,699	52,563,384	61,795,589	70,778,227	76,630,352
Unrestricted	6,817,944	29,514,391	15,873,316	21,413,050	(17,487,305)	(18,960,527)	(19,587,712)	(17,143,732)	(41,040,144)	(26,162,875)
Total governmental activities net position (deficit)	\$ 24,607,274	\$ 79,452,402	\$ 84,039,005	\$ 81,158,272	\$ 60,024,801	\$ 88,182,464	\$ 98,322,231	\$ 107,768,235	\$ 98,554,173	\$ 84,396,273
Business-type activities										
Net investment in capital assets	\$ 124,338,281	\$ 122,628,320	\$ 121,008,773	\$ 120,632,932	\$ 118,503,325	\$ 113,907,748	\$ 110,372,973	\$ 122,143,007	\$ 116,596,292	\$ 111,652,747
Restricted	493,640	536,525	616,541	574,803	522,792	490,349	589,887	554,744	476,571	2,888,766
Unrestricted	7,079,562	123,467	834,260	4,924,588	(6,599,578)	(4,444,899)	(5,153,635)	(10,908,965)	(7,479,014)	(10,057,717)
Total business-type activities net position (deficit)	\$ 126,911,483	\$ 123,488,312	\$ 122,443,594	\$ 126,132,623	\$ 112,726,244	\$ 109,953,198	\$ 102,829,222	\$ 111,788,785	\$ 109,591,849	\$ 104,683,796
Primary government										
Net investment in capital assets	\$ 134,971,422	\$ 129,649,241	\$ 151,395,916	\$ 151,629,075	\$ 176,397,525	\$ 177,026,040	\$ 175,777,532	\$ 186,259,385	\$ 185,406,382	\$ 145,781,543
Restricted	57,649,829	44,435,115	38,389,087	29,932,892	41,440,703	44,521,048	53,095,271	62,350,333	71,248,798	79,519,118
Unrestricted	8,897,506	29,645,358	16,697,596	26,337,598	(24,087,185)	(23,405,726)	(27,721,350)	(29,052,605)	(48,528,158)	(56,220,592)
Total primary government net position (deficit)	\$ 200,918,757	\$ 202,940,714	\$ 206,482,599	\$ 207,900,895	\$ 193,751,043	\$ 198,135,562	\$ 201,151,453	\$ 219,557,113	\$ 208,127,022	\$ 189,080,069

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

(accrual basis of accounting)
(Unaudited)

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Expenses						(as restated)	(as restated)	(as restated)		
Governmental activities										
General government	\$ 11,787,695	\$ 11,470,749	\$ 12,139,839	\$ 12,020,446	\$ 11,014,592	\$ 10,451,121	\$ 11,314,639	\$ 14,466,928	\$ 18,463,486	\$ 26,741,498
Public safety	7,732,696	8,456,391	8,977,735	8,430,016	8,751,789	10,240,034	10,169,581	9,591,615	10,492,184	10,282,167
Public works and transportation	13,105,441	12,395,787	15,584,995	20,884,364	21,794,289	12,352,621	12,082,651	24,362,887	39,373,712	42,091,551
Health and welfare	1,761,793	1,764,806	1,639,598	1,765,162	1,672,457	1,755,435	1,929,353	2,007,100	884,486	998,877
Economic development	1,268,936	1,361,916	1,492,344	1,457,797	1,585,443	1,763,212	1,622,860	1,112,803	1,317,079	1,664,891
Culture and recreation	1,850,395	1,941,362	2,422,487	2,656,271	2,516,387	2,317,988	2,240,414	2,032,489	3,601,902	3,332,265
Interest on long-term debt	2,902,003	2,650,194	2,424,557	3,613,722	2,265,094	2,269,698	2,054,039	2,014,596	1,406,360	2,443,240
Total governmental activities expenses	40,408,959	39,643,295	44,881,353	50,824,968	50,480,951	41,148,109	41,435,637	54,588,716	75,359,169	87,554,397
Business-type activities										
Solid Waste	3,480,574	3,693,957	3,632,948	3,627,663	3,701,480	3,702,701	3,788,198	3,962,308	5,590,317	3,303,960
Mosquito	763,696	778,599	797,240	804,457	809,252	787,477	812,173	812,584	814,664	814,859
Utilities	8,929,635	9,325,645	9,059,883	9,311,273	10,734,997	10,341,194	12,104,357	12,044,458	10,007,528	10,466,156
Sewer	10,459,145	9,911,359	9,443,294	9,466,434	9,565,557	8,504,107	9,513,642	9,413,917	9,333,299	8,350,993
Total business-type activities expenses	23,642,056	23,712,560	22,934,365	23,209,827	24,814,286	23,655,079	26,216,370	26,253,267	23,745,808	23,485,996
Total primary government expenses	\$ 64,051,015	\$ 63,355,855	\$ 67,815,718	\$ 74,034,795	\$ 75,295,237	\$ 64,783,188	\$ 67,652,007	\$ 80,841,985	\$ 99,104,977	\$ 110,990,393
Program Revenues										
Governmental activities										
Charges for services										
General government	\$ 114,470	\$ 1,479,786	\$ 1,372,603	\$ 1,694,941	\$ 1,434,524	\$ 1,560,900	\$ 1,554,937	\$ 1,515,499	\$ 3,242,353	\$ 2,944,557
Public safety	1,750,157	1,954,566	2,117,931	1,857,500	1,644,852	1,845,725	1,519,013	1,245,045	351,293	277,533
Public works	512,206	387,122	308,197	503,530	544,706	451,121	575,606	294,526	-	-
Health and welfare	482,003	494,184	455,700	494,520	501,255	476,983	509,016	424,230	-	-
Culture and recreation	141,601	56,752	173,904	500,129	121,945	173,307	160,874	83,187	-	-
Operating grants and contributions	4,431,632	1,663,145	1,133,666	2,115,197	1,505,552	1,297,274	2,790,816	6,290,562	8,883,506	15,295,157
Capital grants and contributions	-	7,411,380	8,200,560	6,510,225	12,589,574	2,812,987	3,425,947	3,476,037	2,129,944	2,015,795
Total governmental activities program revenues	7,232,069	13,086,939	14,642,561	13,205,442	18,244,706	8,718,295	10,316,213	14,332,926	14,607,696	15,359,022
Business-type activities										
Charges for services										
Solid Waste	3,817,651	3,599,703	3,834,751	3,894,700	3,942,319	3,719,199	3,893,888	3,769,631	3,422,976	2,657,106
Mosquito	530,037	542,458	531,510	530,240	543,012	512,844	537,607	513,523	460,019	365,649
Utilities	6,606,629	6,734,759	6,996,269	7,660,126	7,514,076	7,594,211	7,642,993	7,161,041	6,424,447	5,933,953
Sewer	5,453,223	5,560,849	5,692,291	6,357,204	6,465,150	6,518,432	6,319,377	6,097,246	5,200,035	3,868,014
Capital grants and contributions	1,205,171	84,537	1,258,733	5,460,366	24,611	-	-	11,385,171	-	-
Total business-type activities program revenues	17,613,611	16,822,606	18,313,474	23,911,636	18,429,168	18,344,686	15,375,855	28,929,612	15,607,477	12,826,724
Total primary government program revenues	\$ 24,845,680	\$ 29,909,545	\$ 32,956,035	\$ 37,117,078	\$ 36,673,874	\$ 27,062,981	\$ 25,692,068	\$ 43,262,538	\$ 30,215,173	\$ 41,362,746

(continued)

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

(accrual basis of accounting)
(Unaudited)

	Fiscal Year									
	2013	2014	2015	2016	2017	2018 (as restated)	2019 (as restated)	2020 (as restated)	2021	2022
Net (Expense) Revenue										
Governmental activities	\$ (33,176,890)	\$ (26,556,356)	\$ (40,538,792)	\$ (37,619,526)	\$ (62,233,345)	\$ (32,429,814)	\$ (31,117,424)	\$ (40,256,623)	\$ (60,932,073)	\$ (69,015,375)
Business-type activities	(6,028,445)	(6,829,954)	(4,620,901)	701,829	(6,353,118)	(5,290,093)	(7,844,315)	2,696,345	(8,249,331)	(10,609,274)
Total primary government net expense	<u>\$ (39,205,335)</u>	<u>\$ (33,446,310)</u>	<u>\$ (45,459,783)</u>	<u>\$ (36,917,697)</u>	<u>\$ (68,620,463)</u>	<u>\$ (37,720,207)</u>	<u>\$ (38,961,939)</u>	<u>\$ (37,560,278)</u>	<u>\$ (69,170,404)</u>	<u>\$ (79,624,649)</u>
General Revenue and Other Changes in Net Position										
Governmental activities										
Taxes										
Ad valorem	\$ 12,559,657	\$ 12,129,200	\$ 12,558,840	\$ 12,108,998	\$ 14,844,302	\$ 16,012,821	\$ 14,813,818	\$ 29,416,654	\$ 26,404,719	\$ 24,158,828
Sales and use	20,891,882	19,642,496	24,290,875	21,295,703	21,610,483	21,102,762	26,393,581	22,128,247	24,566,908	27,520,042
Franchise	935,609	1,145,444	1,132,734	1,185,652	1,796,319	1,365,052	1,579,713	1,734,691	629,036	329,036
Beer taxes	47,394	42,949	42,278	41,363	39,668	37,746	37,252	37,947	65,397	34,914
Severance taxes	54,423	37,851	42,553	32,950	29,240	36,996	25,000	19,840	20,174	22,405
Video poker taxes	604,691	575,635	599,424	596,621	619,339	615,465	600,054	536,595	693,799	647,834
Occupational licenses	1,228,691	-	-	-	-	-	-	-	-	-
State revenue sharing (unrestricted)	100,771	110,262	137,538	77,997	108,775	928,696	779,651	595,910	102,493	105,961
Unrestricted grants and contributions	28,113	19,392	18,088	11,393	12,398	4,000	5,000	-	-	-
Investment earnings	259,554	244,599	231,939	214,646	332,635	375,458	404,290	206,767	422,045	742,374
Other general revenues	646,469	677,707	1,122,822	1,193,044	1,154,516	1,128,533	1,593,690	920,184	2,825,622	2,363,280
Insurance proceeds	-	-	-	-	-	-	-	-	1,371,564	5,846,658
Transfers	(2,107,290)	(2,624,351)	(1,620,939)	(2,077,854)	(2,095,143)	(2,057,969)	130,101	(5,493,793)	(5,112,744)	(5,107,856)
Total governmental activities	<u>35,230,194</u>	<u>32,061,484</u>	<u>38,555,812</u>	<u>34,650,313</u>	<u>38,662,530</u>	<u>39,549,465</u>	<u>45,962,760</u>	<u>51,617,042</u>	<u>51,709,511</u>	<u>54,866,475</u>
Business-type activities										
Taxes										
Ad valorem	211,838	205,687	213,033	205,335	202,691	218,601	198,856	396,102	378,740	360,890
Unrestricted grants and contributions	680,716	417,082	949,074	518,936	565,114	15,045	114,065	212,551	229,954	67,167
Investment earnings	14,617	14,540	12,999	14,293	21,263	29,944	43,931	12,314	8,655	39,225
Other general revenues	253,386	205,143	278,971	370,940	361,817	195,755	493,788	215,676	501,272	1,66,083
Transfers	2,107,290	2,624,331	1,620,939	2,077,864	2,085,143	2,057,969	(130,101)	5,493,793	5,112,744	5,107,856
Total business-type activities	<u>3,298,147</u>	<u>3,466,783</u>	<u>3,075,015</u>	<u>2,887,200</u>	<u>2,976,028</u>	<u>2,517,347</u>	<u>710,539</u>	<u>4,330,416</u>	<u>6,031,395</u>	<u>7,211,221</u>
Total primary government	<u>\$ 38,528,341</u>	<u>\$ 35,468,267</u>	<u>\$ 41,630,827</u>	<u>\$ 37,667,513</u>	<u>\$ 41,638,558</u>	<u>\$ 42,066,810</u>	<u>\$ 46,693,299</u>	<u>\$ 55,947,458</u>	<u>\$ 57,740,406</u>	<u>\$ 62,077,696</u>
Change in Net Position										
Governmental activities	\$ 2,053,304	\$ 5,445,128	\$ 7,717,020	\$ (2,939,213)	\$ 5,827,183	\$ 7,119,649	\$ 14,843,356	\$ 11,360,410	\$ (9,223,062)	\$ (14,148,906)
Business-type activities	(2,730,298)	(3,423,171)	(1,545,976)	3,689,029	(3,409,090)	(2,773,046)	(7,123,976)	7,026,761	12,206,936)	(4,839,053)
Total primary government	<u>\$ (676,994)</u>	<u>\$ 2,021,957</u>	<u>\$ 6,171,044</u>	<u>\$ 749,816</u>	<u>\$ 2,418,093</u>	<u>\$ 4,346,603</u>	<u>\$ 7,719,380</u>	<u>\$ 18,387,171</u>	<u>\$ (11,439,998)</u>	<u>\$ (19,046,959)</u>

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

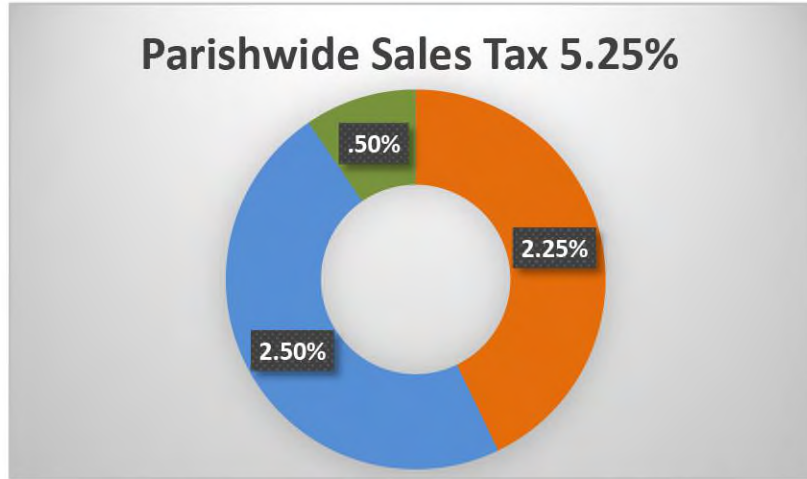
	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General fund										
Nonspendable	\$ 45,509	\$ 48,645	\$ 49,838	\$ 697,399	\$ 388,980	\$ 57,521	\$ 61,705	\$ 146,634	\$ 106,183	\$ 121,207
Unassigned	2,134,316	1,959,664	2,153,689	2,179,512	2,370,480	2,941,162	1,391,664	4,005,006	3,687,711	5,806,012
Total general fund	\$ 2,179,917	\$ 2,008,509	\$ 2,203,527	\$ 2,876,911	\$ 2,759,460	\$ 2,998,683	\$ 1,453,369	\$ 4,151,640	\$ 3,793,894	\$ 5,927,219
All other governmental funds:										
Nonspendable	\$ 92,261	\$ 101,937	\$ 422,520	\$ 4,441,961	\$ 2,937,515	\$ 172,352	\$ 198,742	\$ 267,205	\$ 218,631	\$ 378,529
Restricted	56,556,189	43,916,590	37,778,546	29,358,079	40,917,906	44,030,699	52,505,384	63,415,070	71,427,970	77,375,615
Committed	13,929,430	35,361,074	47,177,482	41,585,547	26,682,138	18,125,138	16,241,651	15,676,918	13,966,684	25,376,047
Unassigned	(121,903)	-	-	-	(3,180,717)	(1,305,200)	(1,266,242)	(535,192)	(26,629,312)	(22,879,510)
Total all other governmental funds	\$ 70,456,877	\$ 79,379,601	\$ 85,378,548	\$ 75,385,587	\$ 67,356,842	\$ 61,022,989	\$ 67,679,535	\$ 78,824,001	\$ 58,917,973	\$ 80,252,681

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE 4 -- CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)
(Unaudited)

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues						(as restated)	(as restated)	(as restated)		
Taxes	\$ 34,056,260	\$ 32,347,331	\$ 37,448,829	\$ 34,060,922	\$ 37,074,124	\$ 37,731,051	\$ 42,646,367	\$ 52,663,589	\$ 22,322,387	\$ 52,454,642
Licenses and permits	1,757,425	1,800,738	1,930,771	1,999,692	1,823,971	1,949,253	1,956,622	1,937,388	1,969,255	1,935,555
Intergovernmental	4,565,266	7,379,926	6,998,138	9,548,735	14,643,654	6,148,668	7,255,971	11,227,427	9,409,791	19,617,949
Charges for services	1,412,437	1,352,465	1,442,661	1,589,666	1,644,124	1,803,647	1,713,363	1,476,692	1,624,391	1,286,632
Fines and forfeitures	1,684,621	2,050,242	2,213,460	1,928,942	1,776,690	1,950,252	1,544,047	1,261,469	1,265,467	1,655,492
Investment earnings	239,454	244,899	231,659	214,646	332,633	325,358	404,250	266,767	472,643	343,373
Other revenues	640,371	642,859	756,127	936,805	783,914	812,577	1,060,000	567,436	1,173,010	917,928
Total revenues	44,365,234	45,796,490	53,001,925	50,217,152	58,116,090	50,771,016	55,960,745	69,490,788	68,256,344	78,013,854
Expenditures										
General government	10,268,500	10,472,833	10,937,016	10,920,601	10,719,250	9,584,540	9,996,186	11,647,633	17,370,265	26,294,069
Public safety	6,346,676	7,525,299	7,553,489	7,242,898	7,567,131	8,862,175	8,839,878	8,521,566	9,824,319	9,141,659
Public works	149,400	1,083,701	2,746,432	3,915,207	10,475,866	2,272,699	1,576,206	2,406,336	27,344,266	23,396,671
Health and welfare	1,638,555	1,638,735	1,707,560	1,674,638	1,538,968	1,677,920	1,804,903	1,923,474	815,434	977,020
Economic development	1,195,997	1,292,061	1,406,030	1,389,287	1,504,209	1,540,511	1,540,511	1,075,927	1,309,336	1,706,696
Transportation	4,808,728	8,270,322	8,276,187	8,358,691	7,895,910	9,349,327	7,510,321	7,728,535	9,006,307	10,381,663
Culture and recreation	1,205,406	1,287,466	1,724,142	1,893,377	1,690,660	1,462,127	1,383,492	1,212,166	2,792,691	2,583,269
Capital Outlay	4,671,681	12,430,083	17,210,267	12,562,241	13,799,250	12,599,693	8,560,782	9,683,902	6,590,305	9,663,791
Debt Service										
Principal	6,133,792	6,472,478	6,269,162	7,034,856	6,894,403	7,124,302	6,023,091	6,199,091	6,169,091	6,360,090
Interest	2,841,576	2,582,076	2,801,833	3,648,913	2,503,921	2,270,648	2,643,084	1,473,461	1,524,835	2,179,778
Bond issuance costs	-	-	-	-	-	-	-	-	-	-
Lease financing										
Principal	-	-	-	-	-	-	-	70,333	203,342	230,568
Interest	-	-	-	-	-	-	-	10,793	34,699	22,246
Total expenditures	44,140,201	52,969,926	60,632,118	56,093,091	64,609,597	54,724,280	49,298,466	51,726,849	62,965,660	99,677,196
Excess (deficiency) of revenues over (under) expenditures	244,943	(7,173,436)	(7,630,193)	(7,875,939)	(6,491,707)	(3,953,264)	6,662,279	17,763,939	(14,709,316)	(21,663,342)
Other financing sources (uses)										
Proceeds of debt issued	265,514	18,546,162	15,437,140	370,346	430,454	-	-	261,814	-	45,000,000
Issuance of re-funding bonds	6,050,000	-	-	20,390,000	-	-	-	9,149,180	-	-
Premium on debt issuance	-	-	-	-	-	-	-	-	-	1,011,733
Payment to re-funding bond escrow agent	(3,977,030)	-	-	(20,184,870)	-	-	-	(10,482,500)	-	-
Insurance proceeds	-	-	-	-	-	-	-	-	1,371,564	3,846,657
Lease finance proceeds	-	-	-	-	-	-	-	763,218	1,743,653	3,084,434
Transfers in	14,376,348	15,479,953	22,043,071	14,272,632	14,610,503	17,843,754	9,781,736	14,322,084	14,617,401	16,741,322
Transfers out	(16,483,938)	(18,103,363)	(23,664,010)	(16,350,516)	(16,695,646)	(19,901,523)	(9,651,635)	(17,445,827)	(19,730,145)	(23,849,178)
Total other financing sources (uses)	(1,769,106)	15,921,852	13,816,201	(1,502,118)	(1,674,695)	(2,057,769)	1,130,101	(3,473,983)	(3,586,217)	45,181,369
Net change in fund balances	\$ (1,524,163)	\$ 8,721,316	\$ 6,186,608	\$ (9,378,027)	\$ (8,146,195)	\$ (6,011,213)	\$ 6,812,380	\$ 13,407,956	\$ (18,315,663)	\$ 23,468,033
Debt service (interest and principal only) as a percentage of non-capital expenditures	20.3%	22.7%	22.3%	22.5%	18.5%	22.3%	19.8%	18.9%	10.1%	9.7%

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

Fiscal Year	Parish Direct Rate (1)	Overlapping Rates	
		St. John the Baptist Parish School Board	St. John the Baptist Parish Sheriff's Office
2013	2.25%	2.25%	0.25%
2014	2.25%	2.25%	0.25%
2015	2.25%	2.25%	0.50%
2016	2.25%	2.25%	0.50%
2017	2.25%	2.50%	0.50%
2018	2.25%	2.50%	0.50%
2019	2.25%	2.50%	0.50%
2020	2.25%	2.50%	0.50%
2021	2.25%	2.50%	0.50%
2022	2.25%	2.50%	0.50%



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

Source: St. John the Baptist Parish Finance Department.

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

Fiscal Year	Real Estate	Other Property	Total Assessments	Less: Tax Exempt Real Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Value as a Percentage of Actual Value
2013	\$ 187,963,803	\$ 348,320,707	\$ 536,284,510	\$ 84,560,433	\$ 451,724,077	38.76	\$ 3,698,513,862	14.50%
2014	190,057,599	341,282,054	531,339,653	84,560,433	446,779,220	38.76	3,697,561,955	14.37%
2015	190,634,898	344,669,376	535,304,274	84,172,237	451,132,037	38.76	3,691,753,614	14.50%
2016	193,176,606	318,270,255	511,446,861	84,200,102	427,246,759	38.76	3,527,219,731	14.50%
2017	193,777,652	308,283,695	502,061,347	84,680,707	417,380,640	45.76	3,462,492,048	14.50%
2018	197,387,997	338,464,718	535,852,715	85,142,016	450,710,699	45.76	3,695,535,896	14.50%
2019	199,954,289	337,187,973	537,142,262	82,520,309	454,621,953	45.76	3,704,429,323	14.50%
2020	215,761,814	641,612,720	857,374,534	84,333,665	773,040,869	45.76	5,912,927,709	14.50%
2021	213,075,620	644,014,337	857,089,957	84,186,311	772,903,646	45.76	5,910,965,109	14.50%
2022	229,811,318	625,955,977	855,767,295	84,951,420	770,815,875	45.76	5,901,843,303	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			Overlapping Rates 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	
2013	26.26	12.50	38.76	21.31	18.00	39.31	78.07
2014	26.26	12.50	38.76	29.31	10.00	39.31	78.07
2015	26.26	12.50	38.76	29.31	10.00	39.31	78.07
2016	26.26	12.50	38.76	29.31	10.00	39.31	78.07
2017	33.26	12.50	45.76	29.31	10.00	39.31	85.07
2018	33.26	12.50	45.76	29.31	10.00	39.31	85.07
2019	33.26	12.50	45.76	29.31	10.00	39.31	85.07
2020	33.26	12.50	45.76	29.31	10.00	39.31	85.07
2021	33.26	12.50	45.76	29.31	10.00	39.31	85.07
2022	33.26	12.50	45.76	29.31	10.00	39.31	85.07

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

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

Taxpayer	December 31, 2022			December 31, 2013		
	Taxable Assessed Value	Rank	Percentage of Total Parish Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Parish Taxable Assessed Value
	Marathon Petroleum, Co	\$ 445,575,564	1	85.87%	\$ 210,388,620	1
Entergy Louisiana Inc	15,106,150	2	2.91%	7,254,140	5	2.53%
Denka Performance Elastics	11,117,399	3	2.14%	6,815,751	8	2.38%
Naleo Chemical Company	8,961,553	4	1.73%	7,088,231	7	2.46%
Louisiana Machinery Company	7,285,558	5	1.40%	-		0.00%
Evonik Superabsorber, LLC	6,655,219	6	1.25%	-		0.00%
Atmos Energy Corporation	6,445,340	7	1.24%	-		0.00%
DuPont Specialty Products	6,355,843	8	1.22%	-		0.00%
Au Products & Chemicals	5,874,683	9	1.12%	-		0.00%
CarlGill Incorporated	5,634,601	10	1.09%	21,507,480	2	7.46%
E I Dupont Denemours & Co	-		0.00%	7,196,372	6	2.50%
Pen Maritime, Inc	-		0.00%	5,919,800	9	2.05%
Etijet, Inc.	-		0.00%	7,593,927	4	2.64%
Bengal Pipeline Company	-		0.00%	5,174,020	10	1.80%
Accelomital Laplace, LLC	-		0.00%	9,158,873	3	3.17%
	<u>\$ 519,014,910</u>		<u>100.00%</u>	<u>\$ 288,097,214</u>		<u>100.00%</u>

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

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

(Unaudited)

Fiscal Year	Taxes Levied for the Fiscal Year	Collected (or Adjusted) within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2013	\$ 13,254,871	Not Available	Not Available	Not Available	\$ 12,771,525	96.35%
2014	12,877,771	Not Available	Not Available	Not Available	12,603,800	97.87%
2015	12,985,305	Not Available	Not Available	Not Available	12,899,358	99.34%
2016	12,062,376	Not Available	Not Available	Not Available	11,986,994	99.38%
2017	14,466,828	Not Available	Not Available	Not Available	14,456,699	99.93%
2018	16,103,767	Not Available	Not Available	Not Available	16,082,187	99.87%
2019	16,690,100	Not Available	Not Available	Not Available	16,605,556	99.49%
2020	26,148,867	Not Available	Not Available	Not Available	25,981,412	99.36%
2021	26,532,678	Not Available	Not Available	Not Available	26,519,351	99.95%
2022	27,777,021	Not Available	Not Available	Not Available	6,555,753	23.60%

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

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	Revenue Bonds	Finance Purchase Obligations	Promissory Notes/Loans	Premium	Revenue Bonds	Promissory Notes/Loans			
2013	\$ 17,035,000	\$ 43,300,000	\$ 1,393,000	\$ 4,434,000	\$ 186,637	\$ 402,445	\$ 500,625	\$ 4,470,000	\$ 158,478	\$ 71,880,185	7.60%	1,643
2014	14,975,000	58,480,000	967,000	3,793,000	684,520	902,315	444,887	4,215,000	639,568	85,011,590	9.11%	1,943
2015	14,280,000	68,685,000	523,000	5,933,000	525,614	933,199	390,931	3,960,000	1,714,166	94,944,910	9.55%	2,176
2016	13,550,000	63,885,000	362,000	5,097,000	245,115	891,186	327,218	3,695,000	2,012,225	89,974,744	9.10%	2,062
2017	12,785,000	59,110,000	194,000	3,993,000	555,165	839,186	264,405	3,450,000	1,935,533	83,106,289	8.40%	1,913
2018	11,980,000	54,175,000	135,000	2,930,000	344,363	787,186	201,592	3,160,000	1,845,986	75,559,127	7.48%	1,750
2019	11,135,000	49,625,000	71,000	2,595,000	258,272	734,186	136,779	2,880,000	1,970,233	69,317,470	6.24%	1,618
2020	8,250,000	44,925,000	-	2,120,000	172,182	924,000	864,845	2,590,000	4,022,379	63,968,406	5.81%	1,506
2021	7,580,000	49,685,000	-	1,720,000	86,090	851,000	710,073	2,300,000	7,179,862	66,512,025	5.39%	1,436
2022	6,760,000	59,075,000	-	31,310,000	-	777,000	1,011,733	2,000,000	7,852,294	99,805,937	5.10%	2,504

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		
2013	\$ 43,300,000	\$ 12,386,632	\$ 30,913,368	0.84%	706.41
2014	58,480,000	14,744,069	43,735,931	1.18%	999.79
2015	66,685,000	14,125,296	52,559,704	1.42%	1,204.78
2016	63,885,000	12,385,977	51,499,023	1.46%	1,180.33
2017	59,110,000	10,770,195	48,339,805	1.40%	1,112.77
2018	54,175,000	9,645,210	44,529,790	1.20%	1,031.16
2019	49,625,000	7,787,315	41,837,685	1.13%	976.67
2020	44,925,000	10,989,939	33,935,061	0.57%	798.90
2021	40,085,000	15,006,308	25,078,692	0.42%	595.78
2022	50,075,000	8,145,000	41,930,000	0.71%	1,051.83

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, 2022
(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			
General Obligation Bonds (1)	\$ 50,075,000	100%	\$ 50,075,000
Public Improvement Bonds	6,780,000	100%	6,780,000
Revenue Bonds	31,310,000	100%	31,310,000
Promissory Notes/Loans	777,000	100%	777,000
Bond Premiums	1,594,496	100%	1,594,496
Finance Purchase Obligations	-	100%	-
Financing Leases	674,843	100%	674,843
	<u>91,211,339</u>		<u>91,211,339</u>
Overlapping:			
St. John the Baptist Parish School Board (2)	<u>92,494,232</u>	100%	<u>92,494,232</u>
Total Direct and Overlapping Debt	<u><u>\$ 183,705,571</u></u>		<u><u>\$ 183,705,571</u></u>

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

(2) Source: St. John the Baptist Parish School Board Annual Financial Report as of June 30, 2022.

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

(Unaudited)

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Debt Limit	\$ 187,699,579	\$ 185,968,879	\$ 187,356,496	\$ 179,006,401	\$ 175,741,471	\$ 187,548,450	\$ 187,999,792	\$ 300,081,087	\$ 299,981,485	\$ 299,518,553
Total net debt applicable to limit	29,343,203	43,735,931	52,559,704	51,499,923	48,339,805	44,529,790	41,827,685	33,935,061	25,078,692	41,930,060
Legal debt margin	<u>\$ 158,356,376</u>	<u>\$ 142,232,948</u>	<u>\$ 134,796,792</u>	<u>\$ 127,507,378</u>	<u>\$ 127,381,666</u>	<u>\$ 143,018,660</u>	<u>\$ 146,162,107</u>	<u>\$ 266,146,026</u>	<u>\$ 274,902,793</u>	<u>\$ 257,588,553</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>15.63%</u>	<u>23.52%</u>	<u>28.05%</u>	<u>28.77%</u>	<u>27.51%</u>	<u>23.74%</u>	<u>22.25%</u>	<u>11.31%</u>	<u>8.36%</u>	<u>14.00%</u>

Legal Debt Margin Calculation for Fiscal Year 2020

Assessed value	\$ 855,767,295
Debt limit -- 35% of assessed value	299,518,553
Deduct - Amount of debt applicable to debt limit	<u>41,930,060</u>
Legal debt margin	<u>\$ 257,588,553</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 TEN FISCAL YEARS
(Unaudited)

Fiscal Year	Sales Tax and Revenue Bonds				Coverage
	Sales Tax Collections	Debt Service			
		Principal	Interest		
2013	\$ 20,891,882	\$ 737,000	\$ 201,568	22.26	
2014	19,642,496	731,000	171,460	21.77	
2015	24,290,875	770,000	140,007	26.69	
2016	21,295,703	926,000	177,743	19.29	
2017	21,610,483	1,014,000	140,010	18.73	
2018	21,102,762	1,063,000	100,070	18.14	
2019	26,393,581	425,000	72,185	53.09	
2020	22,128,247	385,000	57,216	50.04	
2021	24,566,908	690,000	118,596	30.38	
2022	27,520,042	710,000	101,377	33.92	

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

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

Fiscal Year	(1) Population	Personal Income	(1) Per Capita Personal Income	(2) Unemployment Rate
2013	43,761	\$ 945,412,644	\$ 21,604 *	6.1%
2014	43,745	933,299,575	21,335 *	7.6%
2015	43,626	994,018,410	22,785 *	6.7%
2016	43,631	988,678,460	22,660 *	6.3%
2017	43,441	989,368,775	22,775 *	6.1%
2018	43,184	1,009,641,920	23,380 *	5.5%
2019	42,837	1,111,277,454	25,942 *	6.0%
2020	42,477	1,101,938,334	25,942 *	6.0%
2021	42,094	1,123,194,202	26,683 *	6.1%
2022	39,864	1,955,129,880	49,045 *	4.7%

(1) Source: Information obtained from the Census Bureau's Annual Estimates
U.S. Census Bureau.

(2) Source: Information obtained from the FRED system at stlouisfed.org.

* Latest information available

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

Employer	2022			2013		
	Employees	Rank	% of Total St. John Parish Employment	Employees	Rank	% of Total St. John Parish Employment
St. John Parish School Board	919	1	26.94%	1,000	2	21.46%
Marathon Petroleum	921	2	27.00%	1,760	1	37.77%
St. John Parish	301	3	8.82%	210	6	4.51%
Walmart	298	4	8.74%	-		0.00%
Denka	227	5	6.65%	-		0.00%
DuPont	186	6	5.45%	425	4	9.12%
Nalco Chemical	149	7	4.37%	273	5	5.86%
Pinnacle Polymers	144	8	4.22%	120	10	2.58%
Cargill	118	9	3.46%	134	8	2.88%
Dreging Supply	-		0.00%	130	9	2.79%
Louisiana Machinery	148	10	4.34%	156	7	3.35%
ArcelorMittal Steel	-		0.00%	452	3	9.70%
TOTAL	3,411		100.00%	4,660		100.00%

Source

St. John the Baptist Parish Economic Development Department

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

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

Function/Program	Full-time Equivalent Employees as of December 31.									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General government	61	77	84	84	82	82	86	88	89	85
Public safety	45	43	48	52	46	46	46	46	46	48
Public works	150	159	147	149	151	150	148	150	129	135
Health and welfare	2	2	2	2	2	2	2	2	1	1
Culture and recreation	5	8	9	9	9	9	8	7	9	11
Miscellaneous	13	10	21	15	20	20	20	19	19	21
Total	296	299	311	311	310	309	310	312	293	301

Source: St. John Parish Finance Department

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

Function	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Fire										
Emergency responses	1,302	1,501	1,612	1,671	1,799	1,771	1,529	1,953	2,337	2,148
Fires extinguished	135	205	143	125	196	209	207	126	152	218
Refuse collection										
Refuse collected (tons per day)	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
Recyclables collected (tons per day)	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
Water										
New connections	64	56	66	173	140	65	66	80	1,163	1,193
Water main breaks	26	39	53	40	35	31	21	22	71	49
Average daily consumption (thousands of gallons)	5,222	7,029	5,935	7,159	6,896	6,965	6,153	7,203	6,574	5,613
Peak daily consumption (thousands of gallons)	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
Other public works										
Potholes repaired	125	112	39	37	93	57	54	126	274	190
Health and welfare										
Children fed via summer food program	Not Available	Not Available	1,241	1,209	1,024	2,077	1,809	1,912	939	-
Ambulance - total responses	Not Available	Not Available	Not Available	Not Available	8,527	8,521	8,907	9,004	8,909	9,271
Ambulance - total transports	Not Available	Not Available	Not Available	Not Available	5,863	6,009	3,259	5,933	6,121	5,842
LIHEAP assistance provided	Not Available	Not Available	Not Available	944	808	963	682	934	1,768	2,791
Culture and recreation										
Youth enrolled in sports programs	Not Available	Not Available	Not Available	Not Available	510	435	560	-	361	536
Wastewater										
Average daily sewage treatment (thousands of gallons)	5,917	7,529	7,175	6,770	7,166	3,305	6,844	5,467	5,821	5,136

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

Notes: Indicators are not available for the general government function. New connections are for new construction only.

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

Function	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Fire										
Stations (Active)	17	17	17	17	17	17	13	12	12	12
Pieces of equipment	52	52	52	52	46	46	48	48	48	39
Water										
Water mains (miles)	Not available	Not available	Not available	Not available	294	294	294	294	294	3,294
Fire hydrants		2,494	2,521	2,521	2,521	2,521	2,521	2,521	2,504	2,504
Storage capacity (thousands of gallons)	Not available	Not available	Not available	Not available	4,450	4,450	4,450	4,450	4,450	4,450
Other public works										
Streets (miles)	230	230	230	230	263	263	263	263	263	263
Highways (miles)	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned
Bridges	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned
Streetlights	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned
Traffic signals	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned
Health and welfare	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available
Culture and recreation										
Parks	11	11	11	11	13	13	13	13	13	13
Wastewater										
Sanitary and storm sewers (miles)	Not available	Not available	Not available	Not available	408	408	408	408	408	3,408
Treatment plants	7	7	7	7	7	7	7	7	7	8
Low-lift stations	183	186	187	187	176	177	177	177	177	177
Treatment capacity	Not available	Not available	Not available	Not available	9,660	9,660	9,660	9,660	9,660	14,660

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

Notes: Indicators are not available for the general government function

**SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS AND OTHER
SCHEDULES REQUIRED BY *GOVERNMENT AUDITING STANDARDS* AND
UNIFORM GUIDANCE**

INDEPENDENT AUDITORS' 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*

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

We have audited, in accordance with the 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, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the St. John the Baptist Parish Council (the Parish), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements and have issued our report thereon dated September 29, 2023. Our report includes a reference to other auditors who audited the financial statements of the aggregate discretely presented component unit, St. John the Baptist Parish Library, as described in our report on the Parish's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Parish's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the Parish's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a significant deficiency.

Report on 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 grants agreements, noncompliance with which could have a direct and material effect on the financial statements. 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* and which is described in the accompanying schedule of findings and questioned costs, noted as item 2022-001.

St. John the Baptist Parish Council's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Parish's response to findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Parish's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Postlethwaite & Netterville

Metairie, Louisiana
September 29, 2023

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY
THE UNIFORM GUIDANCE**

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited St. John the Baptist Parish, State of Louisiana's (the Parish) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on the Parish's major federal programs for the year ended December 31, 2022. The Parish's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Parish, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Parish and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Parish's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Parish's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Parish's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Parish's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Parish's noncompliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Parish's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Parish's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2022-002. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the Parish's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The Parish's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-02 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion of the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the Parish's response to the internal control over compliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Parish's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Postlethwaite & Netterville

Metairie, Louisiana
September 29, 2023

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-Through Grantor Name-Program Title	Federal Assistance Listing Number	Agency or Pass-Through Entity Identifying Number	Federal Expenditures
CDBG - DISASTER RECOVERY GRANTS - PUB. L. NO. 113-2 CLUSTER			
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Passed through State of Louisiana Office of Community Development			
National Disaster Resilience Competition (CDBG-NDR)	14 272	B-13-DS-22-0002	\$ 1,896,561
Total CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster			<u>1,896,561</u>
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER			
UNITED STATES DEPARTMENT OF TRANSPORTATION			
Passed through Louisiana Office of State Parks			
Recreational Trails Program	20 219	H 012243	25,460
Recreational Trails Program	20 205	H 0111845 6	50,723
Total Federal Transit Program Cluster			<u>76,183</u>
CLEAN WATER STATE REVOLVING FUND CLUSTER			
UNITED STATES ENVIRONMENTAL PROTECTION AGENCY			
Passed through State of Louisiana Department Environmental Quality			
Capitalization Grants for Clean Water State Revolving Funds	66 458	Project # 21656-01	92,227
Total Clean Water State Revolving Fund Cluster			<u>92,227</u>
OTHER PROGRAMS			
UNITED STATES DEPARTMENT OF THE INTERIOR			
Direct Program - GOMESA			
Total United States Department of Interior	15 435	None	<u>38,791</u>
UNITED STATES DEPARTMENT OF TREASURY			
Direct Program - Volunteer Income Tax Assistance (VITA) Matching Grant Program			
	21 009	None	1,350
Direct Program - Resources and Ecosystems Sustainability, Tourist Opportunities and Revived Economies of the Gulf Coast States			
Total United States Department of Treasury	21 015	None	<u>146,460</u>
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through Louisiana Association of Community Action Partnerships			
Low Income Home Energy Assistance Program	93 568	None	54,599
Passed through State of Louisiana Workforce Commission			
Community Services Block Grant	93 569	2101LACOSR	118,256
Total United States Department of Health and Human Services			<u>172,855</u>
UNITED STATES DEPARTMENT OF HOMELAND SECURITY			
Passed through State of Louisiana Governor's Office of Homeland Security and Emergency Preparedness			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97 036	FEMA-4611-DR-LA	13,178,417
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97 036	FEMA-1786-DR-LA	962,279
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97 036	None	131,944
Hazard Mitigation Grant Program	97 039	HMGP1702-022-0002	297,413
Total United States Department of Homeland Security			<u>14,570,053</u>
TOTAL OTHER PROGRAMS			<u>14,962,209</u>
TOTAL FEDERAL ASSISTANCE EXPENDED			\$ 16,954,480

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of St. John the Baptist Parish Council (the Parish) under programs of the federal government for the year ended December 31, 2022. The information in this Schedule is presented on the modified accrual basis and in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the Parish, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Parish.

NOTE B – BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the 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, 2022.

NOTE C – DE MINIMUS COST RATE

St. John the Baptist Parish Council did not elect to use the 10 percent de minimus indirect cost rate as allowed under the Uniform Guidance.

NOTE D – RECONCILIATION TO THE BASIC FINANCIAL STATEMENTS

Reconciliation of the Schedule of Expenditures of Federal Awards (SEFA) to the Financial Statements

Federal assistance expended as reported of Schedule of Expenditures of Federal Awards	\$ 16,954,480
Less: loan proceeds recorded on Schedule of Expenditures of Federal Awards	
Capitalization Grants for Clean Water State Revolving Funds	(92,227)
Less: differences due to timing of federal receipts for federal expenditures incurred	<u>833,640</u>
Total federal grants revenues	<u>\$ 17,695,893</u>
Federal grants revenues as reported on:	
All Governmental Fund Types – Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ 17,628,726
All Proprietary Fund Types – Statement of Revenues, Expenditures, and Changes in Net Position	<u>67,167</u>
	<u>\$ 17,695,893</u>

NOTE E – AMOUNTS PASSED THROUGH TO SUBRECIPIENTS

St. John the Baptist Parish Council did not pass-through Federal funding to subrecipients.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

A. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: *Unmodified*

- Material weakness(es) identified? _____ yes x no
- Significant deficiencies identified that are not considered to be material weaknesses? _____ x yes _____ none reported

Noncompliance material to financial statements noted? _____ x yes _____ no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ yes x no
- Significant deficiencies identified that are not considered to be material weaknesses? _____ x yes _____ none reported

Type of auditors' report issued on compliance for major programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR §200.516(a)? _____ x yes _____ no

Identification of major programs.

<u>Name of Federal Program or Cluster</u>	<u>Federal Assistance Listing Number</u>
Disaster Grants – Public Assistance (Presidentially Declared Disaster)	97.036
CDBG Disaster Recovery Grants Cluster	14.272

- The threshold for distinguishing types A & B programs was program expenditures exceeding \$750,000.
- The St. John the Baptist Parish Council did not qualify as a low-risk audtee.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

B. Findings – Financial Statement Audit

2022-001 Local Government Budget Act

Criteria: Louisiana Revised Statute 38:1311 requires the governmental entity to revise its budget when total revenues or expenditures and other sources or uses plus projected revenues or expenditures and other sources or uses for the remainder of the year, within a fund, are failing to meet total budgeted revenues or expenditures and other sources or uses unfavorably by five percent or more.

Louisiana Revised Statute 39:1305 requires governments to prepare and adopt a comprehensive budget presenting a complete financial plan each fiscal year for the General Fund and each Special Revenue Fund.

Condition: Based on the last budget adopted by the Parish prior to the end of its fiscal year, the Sales Tax District Fund, Road and Bridges Fund, and American Recovery Plan Fund had unfavorable budget variations.

The Parish did not prepare and adopt a comprehensive budget for the Hurricane IDA Fund, which is a special revenue fund.

Cause: Based upon prior practice, the Parish adopted its final amended budget after the fiscal year end which adjusted for the unfavorable variances.

The Parish may not be aware that the budget law requirement was applicable to the fund.

Effect: The Parish is not in compliance with the requirements of the Local Government Budget Act.

Recommendation: We recommend that the Parish begin to adopt budget amendments for any funds with unfavorable variances of 5% or more prior to the end of the fiscal year.

View of Responsible Official: Management believes that this finding is this audit firm's interpretation of the Louisiana Revised Statute as there are no written laws setting out when you must amend the final budget. Additionally, the Parish has remained consistent with their budget adoption practices over the past fifteen (15) plus years and multiple auditing firms during those years have approved the Parish's practice of adopting final budgeted figures shortly after the calendar year had closed. Management is of the belief that the Parish's usual and customary modus operandi was acting in accordance with the Parish's Home Rule Charter, which does allow for budget amendments to occur after the calendar year end. Accordingly, the customary year end budget after the close of the year had been prepared and adopted, which had brought all budgeted funds within the 5% threshold.

Additionally, this finding was brought forth to the Parish's attention with the issuance of the 2021 audit report, which was dated March 31, 2022. As the Parish was not made aware of this audit firm's interpretation of the Louisiana Revised Statute until after the close of the 2022 calendar year, the Parish was unable to rectify this situation for 2022. Going forward, the Parish will amend the budget prior to the close of the year.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

C. Findings – Federal Award Programs

2022-002 Reporting Timely Submission

Reporting

- **97.036 Disaster Grants – Public Assistance (Presidentially Declared Disasters), Grant # FEMA-LA-DR 4458; Grant # FEMA-LA-DR 1786; Grant # FEMA-LA-DR 4611; Grant # FEMA LA-DR 4080:**

Questioned Costs: For the purposes of this finding, there were no questioned costs.

Criteria: Quarterly reports should be submitted to the Governor’s Office of Homeland Security and Emergency Preparedness (GOHSEP) through the Louisiana Public Assistance online system for each open disaster grant no later than 30 days after the end of each calendar quarter.

Condition: Six out of sixteen quarterly reports required to be submitted in 2022 was submitted 31-192 days late. These quarterly reports are completed and submitted by contracted consulting firms engaged by the Parish for grant management functions.

Universe/Population: A total population of sixteen quarterly reports were required to be filed during the fiscal year (4 quarterly reports for 4 disasters). All sixteen reports were reviewed during audit procedures to determine if they were timely filed, and it was determined that six of these reports were not in compliance with the timely reporting requirements.

Cause: The Parish did not have adequate processes and controls in place to ensure that the consulting firms are preparing and submitting the required quarterly reports to GOHSEP.

Effect: The lack of controls related to ensuring that these quarterly reports are completed and submitted timely places the Parish in noncompliance with the reporting requirements of the Public Assistance – Disaster Grants program, which could lead to the Parish being unable to receive additional funding under the program.

Recommendation: We recommend that the Parish implement controls related to ensuring that the contracted consulting firms are completing and submitting quarterly reports on a timely basis.

View of Responsible Official: Management concurs with this finding that quarterly reporting was done late, mainly due to staff turnover. Of note, 2 of the disasters had occurred in 2008 and 2019 and the reports had zero activity to report as they are in holding phase waiting for the Federal government to close out the programs. The Parish had become aware of these delinquent filings prior to this audit and had addressed the situation. Going forward, the Parish will ensure that all reports are filed in a timely manner.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended December 31, 2022**

B. Findings – Financial Statement Audit

2021-001 Local Government Budget Act

Criteria: Louisiana Revised Statute 38:1311 requires the governmental entity to revise its budget when total revenues or expenditures and other sources or uses plus projected revenues or expenditures and other sources or uses for the remainder of the year, within a fund, are failing to meet total budgeted revenues or expenditures and other sources or uses unfavorably by five percent or more.

Louisiana Revised Statute 39:1305 requires governments to prepare and adopt a comprehensive budget presenting a complete financial plan each fiscal year for the General Fund and each Special Revenue Fund

Condition: Based on the last budget adopted by the Parish prior to the end of its fiscal year, the General Fund, Road and Bridges Fund, and Levee Protection Fund had unfavorable budget variations.

The Parish did not prepare and adopt a comprehensive budget for the Hurricane IDA Fund and the American Recovery Plan Fund, which are special revenue funds.

Cause: Based upon prior practice, the Parish adopted its final amended budget after the fiscal year end which adjusted for the unfavorable variances.

The Parish may not be aware that the budget law requirement was applicable to the fund

Effect: The Parish is not in compliance with the requirements of the Local Government Budget Act.

Recommendation: We recommend that the Parish begin to adopt budget amendments for any funds with unfavorable variances of 5% or more prior to the end of the fiscal year.

The Parish should prepare and adopt a budget for the Hurricane IDA Fund and the American Recovery Plan Fund in accordance with the statute.

View of Responsible Official: Management believes that this finding is this audit firm's interpretation of the Louisiana Revised Statute as there are no written laws setting out when you have to amend the final budget. Additionally, the Parish has remained consistent with their budget adoption practices over the past fifteen (15) plus years and multiple auditing firms during those years have approved the Parish's practice of adopting final budgeted figures shortly after the calendar year had closed. Management is of the belief that the Parish's usual and customary modus operandi was acting in accordance with the Parish's Home Rule Charter, which does allow budget amendments to occur after the calendar year end. Accordingly, the customary year end budget after the close of the year had been prepared and adopted, which had brought all budgeted funds within the 5% threshold.

Of note, due to Hurricane Ida and the amount of time the Parish was closed and Parish employees were displaced, Management would have been unable to prepare any such amendments prior to the end of the calendar year. Additionally, as this finding was not provided to the Parish until after the close of the 2022 year, the Parish was unable to rectify this situation for 2022. Going forward, the Parish will amend the budget prior to the close of the year.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended December 31, 2022**

B. Findings – Financial Statement Audit (continued)

2021-001 Local Government Budget Act (continued)

Current Status: The recommendation has not been fully implemented. Thus, the finding is repeated as finding 2022-001

2021-002 Property, Plant, and Equipment

Criteria: A strong control environment should ensure that the Parish maintains accurate records of property, plant, and equipment, which reflect assets acquired and disposed of and the cost of these items.

Condition: The property, plant, and equipment records were not properly reconciled to the general ledger accounts.

Cause: The Parish underwent a property, plant, and equipment software conversion during the year. After the conversion was completed, the Parish had difficulty reconciling the property, plant, and equipment records to the general ledger accounts.

Effect: The subsidiary ledger did not reconcile to the general ledger as a result of the conversion, which led to significant modifications by management to the property, plant and equipment schedules initially provided during the audit.

Recommendation: The process for recording property and equipment should be enhanced to ensure that all capital assets are timely reconciled to the property and equipment records.

View of Responsible Official: Management concurs with this finding as the Parish had brought forth the reconciliation differences during the course of their annual procedures. Through training, the Parish has learned how to better utilize and identify fixed assets as the requisition level and will maintain the fixed asset subsidiary ledger throughout the year.

Current Status: The recommendation has been implemented as described above. Thus, the finding is considered resolved.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended December 31, 2022**

C. Findings – Federal Award Programs

2021-003 Timely Filing of the Federal Data Collection Form

Criteria: The Office of Management and Budget (OMB) designated the Census Bureau as the National Clearinghouse (or Federal Audit Clearinghouse (FAC) for the receipt of Single Audit Reports from state and local governments (later to include nonprofit organizations). In this capacity, the Census Bureau serves as the central collection point and repository for audit reports prepared and submitted under provisions of the Single Audit Act of 1984 (amended in 1996), and Uniform Guidance. States, local governments, Indian Tribes or Tribal Organizations, institutions of higher education (IHEs), and nonprofit organizations that annually expend \$750,000 or more in federal awards must perform a Single Audit and complete Form SFSAC for every fiscal period during which they meet the reporting dollar threshold. The central collection point for single audit reports is the Federal Audit Clearing House Internet Data Entry System (IDES) website. Without any waivers, the report is due no later than nine months after an entity's year end.

Condition: The single audit report with the Federal Audit Clearing House was not submitted in the timeline established by regulation.

Cause: The Parish was severely impacted by Hurricane Ida on August 29, 2021. The Parish has been focused on recovery efforts. There was significant turnover in the Parish's finance department caused by hurricane recovery efforts. As a result of staffing challenges experienced nationally, the auditor has been significantly impacted by staffing turnover.

Effect: The lack of timely filing may result in delays or denial of federal grant assistance.

Recommendation: The federal data collection form should be filed timely.

View of Responsible Official. Management is aware of the annual filing requirement of the Federal Data Collection Form. Louisiana Legislative Auditor had approved multiple extensions due to Hurricane Ida recovery efforts and staff shortages. Due to these circumstances the audit could not be completed within the 9-month allocation provided by the Federal Audit Clearinghouse.

The Parish recognizes that the audit must be completed and submitted to the FAC within 9 months of the year ending.

Current Status: The recommendation has been implemented as described above. Thus, the finding is considered resolved.

ST. JOHN THE BAPTIST PARISH COUNCIL

REPORT ON STATEWIDE
AGREED-UPON PROCEDURES ON COMPLIANCE
AND CONTROL AREAS

FOR THE YEAR ENDED DECEMBER 31, 2022

TABLE OF CONTENTS

	<u>Page</u>
Independent Accountants' Report on Applying Agreed-Upon Procedures	1
Schedule A: Agreed-Upon Procedures and Associated Results	2 - 16
Schedule B: Management's Response and Corrective Action Plan	17 - 18



INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Board of **St. John the Baptist Parish Council** and the Louisiana Legislative Auditor

We have performed the procedures enumerated in Schedule A on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period **January 1, 2022 through December 31, 2022**. **St. John the Baptist Parish Council's** management is responsible for those C/C areas identified in the SAUPs.

St. John the Baptist Parish Council has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period **January 1, 2022 through December 31, 2022**. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures we performed, and the associated findings are summarized in the attached Schedule A, which is an integral part of this report.

We were engaged by **St. John the Baptist Parish Council** to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of **St. John the Baptist Parish Council** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Postlethwaite & Netterville

Metairie, Louisiana
September 29, 2023

St. John the Baptist Parish Council
AGREED-UPON PROCEDURES AND ASSOCIATED RESULTS
December 31, 2022

Schedule A

The procedures performed and the results thereof are set forth below. The procedure is stated first, followed by the results of the procedure presented in italics. If the item being subjected to the procedures is positively identified or present, then the results will read *"no exception noted"* or for step 13 *"we performed the procedure and discussed the results with management"*. If not, then a description of the exception ensues.

1) Written Policies and Procedures

A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):

- i. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

No exceptions noted.

- ii. ***Purchasing***, including (1) how purchases are initiated, (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes

No exceptions noted.

- iii. ***Disbursements***, including processing, reviewing, and approving

No exceptions noted.

- iv. ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation)

No exceptions noted.

- v. ***Payroll/Personnel***, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.

No exceptions noted.

- vi. ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

No exceptions noted.

St. John the Baptist Parish Council
AGREED-UPON PROCEDURES AND ASSOCIATED RESULTS
December 31, 2022

Schedule A

- vii. ***Travel and Expense Reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

No exceptions noted.

- viii. ***Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

No exceptions noted.

- ix. ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

No exceptions noted.

- x. ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements

No exceptions noted.

- xi. ***Information Technology Disaster Recovery/Business Continuity***, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

No exceptions noted.

- xii. ***Prevention of Sexual Harassment***, including R.S. 42.342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

No exceptions noted.

2) Board or Finance Committee

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

- i. Observe whether the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

No exceptions noted.

St. John the Baptist Parish Council
AGREED-UPON PROCEDURES AND ASSOCIATED RESULTS
December 31, 2022

Schedule A

- ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds.

No exceptions noted.

- iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

The general fund did not have a negative fund balance in the prior year audit report.

- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

The procedure is not applicable as the entity received its prior year audit report after the end of the current fiscal period

3) Bank Reconciliations

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that.

- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

Of the 5 bank reconciliations obtained, 5 were not prepared within 2 months of the statement closing date.

- ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

No exceptions noted.

St. John the Baptist Parish Council
AGREED-UPON PROCEDURES AND ASSOCIATED RESULTS
December 31, 2022

Schedule A

- iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Of the 5 bank accounts selected, 1 bank reconciliation had reconciling items that have been outstanding for more than 12 months. There was no documentation evidencing that these reconciling items were researched for proper disposition.

4) Collections (excluding electronic funds transfers)

- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

A listing of deposit sites was provided and included a total of 5 deposit sites. No exceptions were noted as a result of performing this procedure.

From the listing provided, we selected all deposit sites and performed the procedures below.

- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

A listing of collection locations for each deposit site selected in procedure #4 was provided and included a total of 5 collection locations. No exceptions were noted as a result of performing this procedure.

From each of the listings provided, we randomly selected one collection location for each deposit site. Review of the Entity's written policies and procedures or inquiry with employee(s) regarding job duties was performed in order to perform the procedures below.

- i. Employees responsible for cash collections do not share cash drawers/registers,

No exceptions noted.

- ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit;

No exceptions noted.

St. John the Baptist Parish Council
AGREED-UPON PROCEDURES AND ASSOCIATED RESULTS
December 31, 2022

Schedule A

- iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee official is responsible for reconciling ledger postings to each other and to the deposit; and

No exceptions noted.

- iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not also responsible for collecting cash, unless another employee verifies the reconciliation.

No exceptions noted.

- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.

No exceptions noted.

- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

We randomly selected two deposit dates for each of the 5 bank accounts selected in procedure #3. We obtained supporting documentation for each of the 10 deposits and performed the procedures below.

- i. Observe that receipts are sequentially pre-numbered

No exceptions noted.

- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

No exceptions noted

- iii. Trace the deposit slip total to the actual deposit per the bank statement.

No exceptions noted.

St. John the Baptist Parish Council
AGREED-UPON PROCEDURES AND ASSOCIATED RESULTS
December 31, 2022

Schedule A

- iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

No exceptions noted.

- v. Trace the actual deposit per the bank statement to the general ledger.

No exceptions noted.

5) Non-payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

The listing of locations that process payments for the fiscal period was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, there were 5 locations identified. We selected the 5 identified locations and performed the procedures below.

- B. For each location selected under #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that:

The listing of employees involved with non-payroll purchasing and payment functions for each payment processing location selected in procedure #8 was provided. No exceptions were noted as a result of performing this procedure.

Review of the Entity's written policies and procedures or inquiry with employee(s) regarding job duties was performed in order to perform the procedures below.

- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase:

No exceptions noted.

- ii. At least two employees are involved in processing and approving payments to vendors,

No exceptions noted.

St. John the Baptist Parish Council
AGREED-UPON PROCEDURES AND ASSOCIATED RESULTS
December 31, 2022

Schedule A

- iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;

No exceptions noted.

- iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and

No exceptions noted.

- v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

No exceptions noted.

- C. For each location selected under #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and

A listing of non-payroll disbursements for each payment processing location selected in procedures #8 was provided related to the reporting period. No exceptions were noted as a result of performing this procedure.

From each of the listings provided, we randomly selected 5 disbursements and performed the procedures below.

- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice, and that supporting documentation indicates that deliverables included on the invoice were received by the entity, and

No exceptions noted.

- ii. Observe whether the disbursement documentation included evidence (e.g., initial date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

No exceptions noted.

St. John the Baptist Parish Council
AGREED-UPON PROCEDURES AND ASSOCIATED RESULTS
December 31, 2022

Schedule A

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

No exceptions noted.

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

A listing of cards was provided. No exceptions were noted as a result of performing this procedure.

- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and

From the listing provided, we randomly selected 5 cards (3 credit cards and 2 fuel cards) used in the fiscal period. We randomly selected one monthly statement for each of the 5 cards selected and performed the procedures noted below.

- i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported; and

No exceptions noted.

- ii. Observe that finance charges and late fees were not assessed on the selected statements.

No exceptions noted.

St. John the Baptist Parish Council
AGREED-UPON PROCEDURES AND ASSOCIATED RESULTS
December 31, 2022

Schedule A

- C. Using the monthly statements or combined statements selected under procedure #6B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

We randomly selected 17 transactions for the 3 credit cards in procedure #12 (2 fuel cards excluded) and performed the specified procedures. No exceptions noted.

7) Travel and Travel-Related Expense Reimbursements (excluding card transactions)

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

The listing of travel and travel-related expense reimbursements was provided for the fiscal period. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 5 reimbursements and performed the procedures below:

- i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);

Not applicable as none of the five reimbursements selected for testing used a per diem

- ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;

No exceptions noted

- iii. Observe that each reimbursement is supported by documentation of the business-public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by "Written Policies and Procedures", procedure #1A(vii), and

No exceptions noted.

St. John the Baptist Parish Council
AGREED-UPON PROCEDURES AND ASSOCIATED RESULTS
December 31, 2022

Schedule A

- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

No exceptions noted.

8) Contracts

- A. Obtain from management a listing of all agreements-contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and

An active vendor list for the fiscal period was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 5 contracts and performed the procedures below.

- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;

No exceptions noted.

- ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter);

No exceptions noted.

- iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and

No exceptions noted.

- iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

We randomly selected 1 payment from the 5 contracts selected and performed the specified procedures. No exceptions noted

St. John the Baptist Parish Council
AGREED-UPON PROCEDURES AND ASSOCIATED RESULTS
December 31, 2022

Schedule A

9) Payroll and Personnel

- A. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

A listing of employees/elected officials employed during the fiscal year was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 5 employees/officials and performed the specified procedures. No exceptions noted.

- B. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and

We randomly selected 1 pay period during the fiscal period and performed the procedures below for the 5 employees/officials selected.

- i. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).

No exceptions noted.

- ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials.

No exceptions noted.

- iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

No exceptions noted.

- iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

No exceptions noted.

St. John the Baptist Parish Council
AGREED-UPON PROCEDURES AND ASSOCIATED RESULTS
December 31, 2022

Schedule A

- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy

A listing of employees/officials receiving termination payments during the fiscal period was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 2 employees/officials and performed the specified procedures. No exceptions noted.

- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

No exceptions noted.

10) Ethics

- A. Using the 5 randomly selected employees/officials from procedure "Payroll and Personnel" procedure #9A, above obtain ethics documentation from management, and

- i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

No exceptions noted.

- ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

No exceptions noted.

- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

No exceptions noted.

St. John the Baptist Parish Council
AGREED-UPON PROCEDURES AND ASSOCIATED RESULTS
December 31, 2022

Schedule A

11) Debt Service

- A. Obtain a listing of bonds notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond note issued as required by Article VII, Section 8 of the Louisiana Constitution.

No exceptions noted.

- B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

A listing of bonds/notes outstanding at the end of the fiscal period was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 1 bond note and performed the specified procedures. No exceptions noted.

12) Fraud Notice

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

No exceptions noted.

- B. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

No exceptions noted.

13) Information Technology Disaster Recovery/Business Continuity

- A. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**
- i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

We performed the procedure and discussed the results with management.

St. John the Baptist Parish Council
AGREED-UPON PROCEDURES AND ASSOCIATED RESULTS
December 31, 2022

Schedule A

- ii. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

We performed the procedure and discussed the results with management

- iii. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

We performed the procedure and discussed the results with management.

- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidenced that the selected terminated employees have been removed or disabled from the network.

We performed the procedure and discussed the results with management

14) Prevention of Sexual Harassment

- A. Using the 5 randomly selected employees/officials from "Payroll and Personnel" procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

No exceptions noted.

- B. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

The notice was posted on the Entity's website and in a conspicuous location on the Police Jury's premises

- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:

- i. Number and percentage of public servants in the agency who have completed the training requirements,

No exceptions noted.

- ii. Number of sexual harassment complaints received by the agency:

No exceptions noted

St. John the Baptist Parish Council
AGREED-UPON PROCEDURES AND ASSOCIATED RESULTS
December 31, 2022

Schedule A

- iii. Number of complaints which resulted in a finding that sexual harassment occurred:
No exceptions noted.

- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
No exceptions noted.

- v. Amount of time it took to resolve each complaint.
No exceptions noted.



ST. JOHN THE BAPTIST PARISH

From the Office of Chief Financial Officer Robert Figuero, Jr.

July 26, 2023

Louisiana Legislative Auditor
1600 North 3rd Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

And

Postlethwaite & Netterville
One Galleria Boulevard
Suite 2100
Metairie, LA 70001

**RE: Management's Response to Statewide Agreed-Upon Procedures
For the Year Ending December 31, 2022
St. John the Baptist Parish Council**

Dear Sirs:

Following are Management's responses to exceptions noted in the Statewide Agreed-Upon Procedures for the year ending December 31, 2022.

Bank Reconciliations - C3a – Bank reconciliations not being prepared within 2 months

Management's Response:

Mid-2021 the Finance Department switched from a manual bank reconciliation process to a computerized one which ties into the Parish's general ledger system. As part of this implementation, all reconciliations for the past 3 years as well as the current ones performed in 2021 had to be recreated in the computer software. This, along with the lingering effects of Hurricane Ida which caused the Parish to be closed for an extended period, as well as employees taking leaves of absences to rebuild their homes, compounded the time needed to complete the conversion and return to normal operations within Finance. Due to these circumstances, not all fund's current bank statements were able to be reconciled within the 2 month time frame as required. Mitigating controls during this time included the CFO opening and reviewing the bank statements looking for anomalies. Our staff has been working diligently and to date this problem has been rectified.

Bank Reconciliations - C3c – Outstanding items greater than 12 months

Management's Response:

As stated above, the Finance Department had focused on the conversion from a manual to a computerized bank reconciliation process, which was extremely labor intensive and caused some smaller items that would normally be addressed to be postponed. Effects from Hurricane Ida which resulted in the closure of the Parish as well as employee absences were a contributing factor. Our staff has been working diligently and we anticipate the return to policy as soon as possible.

Sincerely,

A handwritten signature in blue ink, appearing to read "R. Figuero, Jr.", written in a cursive style.

Robert Figuero, Jr.
Chief Financial Officer

ST. JOHN THE BAPTIST PARISH COUNCIL

REPORT TO MANAGEMENT

DECEMBER 31, 2022

ST. JOHN THE BAPTIST PARISH COUNCIL

REPORT TO MANAGEMENT

DECEMBER 31, 2022

September 29, 2023

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

In planning and performing our audit of the financial statements of the St. John the Baptist Parish Council (the “Parish”) for the year ended December 31, 2022, we considered the Parish’s internal controls and compliance with laws and regulations having a material effect on financial reporting in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure or on compliance.

However, during our audit, we became aware of the following matters that are opportunities for improving financial reporting, refining policies and procedures, and enhancing compliance with laws and regulations. The following paragraphs summarize our comments and suggestions regarding those matters. This letter does not affect our report dated September 29, 2023 on the financial statements of the Parish.

2022-1 **Inventory Counts and Recordkeeping**

Condition: During our review of inventory, it was noted that, due to accounting system limitations, a complete and accurate inventory listing could not be provided subsequent to year-end. These reports are only available on a “live” basis. Additionally, supporting documentation could not be provided for some of the older inventory items to validate the system calculation of cost.

Recommendation: We recommend that the Parish implement policies and procedures to ensure that complete and accurate inventory listings are generated as of the close of the fiscal year. Additionally, we recommend the Parish determine whether supporting documentation can be obtained to support how costs are determined within the inventory module.

Management’s Response: *The Parish has now added running year-end inventory reports to the items that must be run at the end of every calendar year.*

The inventory module calculates the cost of inventory on the average cost basis. Every item that is purchased is added to the calculation and the average cost is then updated by the module in the internal table. When an inventory report is run, the average cost at that moment is what is provided. There is no way to manually maintain physical items of every item purchased and to manually calculate (even by utilizing excel) what the average cost would be for all items in the inventory system to tie the figures to the report at year end.

2022-2

Theft of Public Assets

Condition:

Louisiana Revised Statute 14:67 defines theft as the misappropriation or taking anything of economic value which belongs to another, either without the consent of the other to the misappropriation or taking, or by means of fraudulent conduct, practices, or representations. Instances of misappropriation were identified by Parish staff and are described in Attachment A. The instances were reported to the Legislative Auditor. The instances were detected by Parish personnel.

Recommendation:

We commend Parish staff for detecting these instances and for taking corrective action. We recommend the Parish continue its prosecution and/or pursuit of these matters.

Management's

Response:

The Parish remains diligent on maintaining proper internal controls and identifying opportunities where misappropriations may occur. The Parish will always report any misappropriations to the proper authorities.

We have discussed these comments and suggestions with management, and we would be pleased to discuss them in further detail at your convenience. We would also welcome any opportunity to perform any additional study of these matters or to assist you in implementing the recommendations. We would also like to thank the Parish staff for their cooperation with us during the performance of the audit.

This letter is intended solely for the information and use of the St. John the Baptist Parish Council, management of the St. John the Baptist Parish Council, and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

Postlethwaite & Netterville

STATUS OF PRIOR YEAR MANAGEMENT LETTER COMMENTS**2021-1****Cybersecurity Training**

Condition: During our review of the Information Technology (“IT”) program and related controls, it was represented that the Parish does not currently provide or require any regular employee training for cybersecurity such as phishing, encryption, data security, etc. In the current IT environment facing entities, best practices indicate that initial and recurring training should be performed in order to educate employees as to the IT related risks and steps they can implement to protect the Parish from cybersecurity attacks.

Recommendation: We recommend that the Parish implement policies and procedures to provide for appropriate employee training to address cybersecurity risks.

Current Status: Resolved.

2021-2**Inventory Counts and Nature of Items Included in Inventory**

Condition: During our consideration of inventory which included a scan of the inventory listing, it was noted that there are supply items included in the inventory list for tracking purposes, but which are typically expensed as purchased. Additionally, it was noted that, as a result of the impacts of Hurricane Ida, no inventory count was able to be performed during 2021. This resulted in a difference between the balance on inventory listing and the balance recorded.

Recommendation: We recommend that the Parish expense normal supply items and develop other systems to track the stock levels, if needed. Additionally, we recommend that the Parish return to regular inventory count procedures going forward and that as part of this process, regular reconciliations are performed between the inventory listings and the amount recorded on the trial balance.

Current Status: Resolved.

2021-3**Theft of Public Assets**

Condition: Louisiana Revised Statute 14:67 defines theft as the misappropriation or taking anything of economic value which belongs to another, either without the consent of the other to the misappropriation or taking, or by means of fraudulent conduct, practices, or representations. Instances of misappropriation were identified by Parish staff and are described in Attachment A. The instances were reported to the Legislative Auditor. The instances were detected by Parish personnel.

Recommendation: We commend Parish staff for detecting these instances and for taking corrective action. We recommend the Parish continue its prosecution and/or pursuit of these matters.

Current Status: Not resolved. See current year 2022-2.

Attachment A to Management Letter

The following 18 elements of the instances of misappropriation are presented below

Element of Comment	Catalytic Converters	Check Washing
1 A general statement describing the fraud or misappropriation that occurred	Catalytic converters were stolen from our Recreation department vehicles while they were parked	A vendor check was mailed out. Check was taken and washed. The name on the check was changed. Check was cashed by the bank
2 A description of the funds or assets that were the subject of the fraud or misappropriation (ex., utility receipts, petty cash, computer equipment).	Vehicle catalytic converters	Cash, bank cashed the check
3 The amount of funds or approximate value of assets involved	\$10,750	\$9,910
4 The department or office in which the fraud or misappropriation occurred	Recreation Department	Finance Department
5 The period of time over which the fraud or misappropriation occurred	1 night	1 incident
6 The title/agency affiliation of the person who committed or is believed to have committed the act of fraud or misappropriation	non-employee	non-employee
7 The name of the person who committed or is believed to have committed the act of fraud or misappropriation, if formal charges have been brought against the person and/or the matter has been adjudicated	non-employee	non-employee
8 Is the person who committed or is believed to have committed the act of fraud still employed by the agency?	n/a	n/a
9 If the person who committed or is believed to have committed the act of fraud is still employed by the agency, do they have access to assets that may be subject to fraud or misappropriation?	n/a	n/a
10 Has the agency notified the appropriate law enforcement body about the fraud or misappropriation?	yes	yes
11 What is the status of the investigation at the date of the auditor's/accountant's report?	Sheriff's office has the investigation, charges will be filed if person is found	Sheriff's office has the investigation, charges will be filed if person is found.
12 If the investigation is complete and the person believed to have committed the act of fraud or misappropriation has been identified, has the agency filed charges against that person?	unknown at this time	unknown at this time
13 What is the status of any related adjudication at the date of the auditor's/accountant's report?	None at this time	None at this time
14 Has restitution been made or has an insurance claim been filed?	not at this time	Yes bank refunded the money
15 Has the agency notified the Louisiana Legislative Auditor and the District Attorney in writing, as required by Louisiana Revised Statute 24:523 (Applicable to local governments only)	yes	yes
16 Did the agency's internal controls allow the detection of the fraud or misappropriation in a timely manner?	yes	yes
17 If the answer to the last question is "no," describe the control deficiency/significant deficiency/material weakness that allowed the fraud or misappropriation to occur and not be detected in a timely manner	N/A	N/A
18 Management's plan to ensure that the fraud or misappropriation does not occur in the future	Continued surveillance	All accounts enrolled in positive pay