

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

**COMPREHENSIVE  
ANNUAL FINANCIAL REPORT**

**Year Ended December 31, 2017**

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

**COMPREHENSIVE  
ANNUAL FINANCIAL REPORT**

**Year Ended December 31, 2017**

**Submitted by:  
Department of Finance**

## **INTRODUCTORY SECTION**

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
As of and for the Year Ended December 31, 2017**

**TABLE OF CONTENTS**

**INTRODUCTORY SECTION**

|   |        |
|---|--------|
| Letter of Transmittal .....   | vii    |
| GFOA Certificate of Achievement for Excellence in Financial Reporting ..... | xxvi   |
| GFOA Distinguished Budget Presentation Award .....                          | xxvii  |
| Organizational Chart .....  | xxviii |
| Principal Officials .....   | xxix   |

**FINANCIAL SECTION**

|  |    |
|--|----|
| INDEPENDENT AUDITORS' REPORT .....   | 1  |
| <b>REQUIRED SUPPLEMENTARY INFORMATION</b>  |    |
| Management's Discussion and Analysis .....   | 4  |
| <b>BASIC FINANCIAL STATEMENTS</b>  |    |
| Government-wide Financial Statements:  |    |
| Statement of Net Position .....  | 16 |
| Statement of Activities .....  | 17 |
| Fund Financial Statements:   |    |
| Governmental Funds:  |    |
| Balance Sheet .....  | 19 |
| Reconciliation of the Governmental Funds<br>Balance Sheet to the Statement of Net Position .....   | 20 |
| Statement of Revenues, Expenditures, and<br>Changes in Fund Balances .....   | 21 |
| Reconciliation of the Governmental Funds Statement of Revenues, Expenditures,<br>and Changes in Fund Balances to the Statement of Activities ..... | 23 |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
As of and for the Year Ended December 31, 2017**

**TABLE OF CONTENTS (CONTINUED)**

Proprietary Funds:

|   |    |
|---|----|
| Statement of Net Position .....                                       | 24 |
| Statement of Revenues, Expenses and Changes in Fund Net Position..... | 25 |
| Statement of Cash Flows.....  | 26 |
| Notes to Financial Statements .....                                   | 28 |

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

|   |     |
|---|-----|
| Schedule of Funding Progress - Other Post-Employment Benefits .....   | 107 |
| Schedules of Proportionate Share of Net Pension Liability .....   | 108 |
| Schedules of Employer Contributions to Pension Funds .....  | 109 |
| Schedule of Revenues, Expenditures, and Changes<br>in Fund Balances - Budget and Actual - General Fund .....        | 110 |
| Schedule of Revenues, Expenditures, and Changes<br>in Fund Balances - Budget and Actual - Sales Tax District .....  | 111 |
| Schedule of Revenues, Expenditures, and Changes<br>in Fund Balances - Budget and Actual - Roads and Bridges .....   | 112 |
| Schedule of Revenues, Expenditures, and Changes<br>in Fund Balances - Budget and Actual – Isaac Recovery CDBG ..... | 113 |
| Notes to the Required Supplementary Information .....   | 114 |

**OTHER SUPPLEMENTARY INFORMATION**

|   |     |
|---|-----|
| Schedule of Council Members Compensation .....                                  | 115 |
| Schedule of Compensation, Benefits and Other Payments to Parish President ..... | 116 |
| Fund Descriptions - Nonmajor Governmental Funds .....                           | 117 |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
As of and for the Year Ended December 31, 2017**

**TABLE OF CONTENTS (CONTINUED)**

GOVERNMENTAL FUNDS

|   |     |
|---|-----|
| Combining Balance Sheet - Nonmajor Governmental Funds .....   | 121 |
| Combining Statement of Revenues, Expenditures, and Changes<br>in Fund Balances - Nonmajor Governmental Funds .....        | 125 |
| Schedule of Revenues, Expenditures, and Changes<br>in Fund Balances - Budget and Actual - Health Unit Tax Fund.....       | 129 |
| Schedule of Revenues, Expenditures, and Changes<br>in Fund Balances - Budget and Actual - ARC Maintenance Fund .....      | 130 |
| Schedule of Revenues, Expenditures, and Changes<br>in Fund Balances - Budget and Actual - Juvenile Detention Center ..... | 131 |
| Schedule of Revenues, Expenditures, and Changes<br>in Fund Balances - Budget and Actual - Ambulance Fund .....            | 132 |
| Schedule of Revenues, Expenditures, and Changes<br>in Fund Balances - Budget and Actual - Convention Center Fund .....    | 133 |
| Schedule of Revenues, Expenditures, and Changes<br>in Fund Balances - Budget and Actual - Senior Citizens Tax .....       | 134 |
| Schedule of Revenues, Expenditures, and Changes<br>in Fund Balances - Budget and Actual – Hurricane Isaac .....           | 135 |
| Schedule of Revenues, Expenditures, and Changes<br>in Fund Balances - Budget and Actual – Economic Development .....      | 136 |
| Schedule of Revenues, Expenditures, and Changes<br>in Fund Balances - Budget and Actual - Airport Authority .....         | 137 |
| Schedule of Revenues, Expenditures, and Changes<br>in Fund Balances - Budget and Actual - Communication District .....    | 138 |
| Schedule of Revenues, Expenditures, and Changes<br>in Fund Balances - Budget and Actual - Civil Defense .....             | 139 |
| Schedule of Revenues, Expenditures, and Changes<br>in Fund Balances - Budget and Actual - Street Lighting .....           | 140 |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
As of and for the Year Ended December 31, 2017**

**TABLE OF CONTENTS (CONTINUED)**

|   |     |
|---|-----|
| Schedule of Revenues, Expenditures, and Changes<br>in Fund Balances - Budget and Actual – Land Escrow .....               | 141 |
| Schedule of Revenues, Expenditures, and Changes<br>in Fund Balances - Budget and Actual – Fire Services .....             | 142 |
| Schedule of Revenues, Expenditures, and Changes<br>in Fund Balances - Budget and Actual - Criminal Court .....            | 143 |
| Schedule of Revenues, Expenditures, and Changes<br>in Fund Balances - Budget and Actual – Recreation Fund.....            | 144 |
| Schedule of Revenues, Expenditures, and Changes<br>in Fund Balances - Budget and Actual – CDBG.....                       | 145 |
| Schedule of Revenues, Expenditures, and Changes<br>in Fund Balances - Budget and Actual – Animal Shelter .....            | 146 |
| Schedule of Revenues, Expenditures, and Changes<br>in Fund Balances - Budget and Actual – Levee Protection .....          | 147 |
| Schedule of Revenues, Expenditures, and Changes<br>in Fund Balances - Budget and Actual – Health and Human Services ..... | 148 |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
As of and for the Year Ended December 31, 2017**

**TABLE OF CONTENTS (CONTINUED)**

**STATISTICAL SECTION - (UNAUDITED)**

|   |     |
|---|-----|
| Statistical Section Index.....  | 149 |
| Schedule 1 - Net Position by Component- Last Ten Fiscal Years .....   | 150 |
| Schedule 2 - Changes in Net Position- Last Ten Fiscal Years .....   | 151 |
| Schedule 3 - Fund Balances of Governmental Funds- Last Ten Fiscal Years .....                                       | 153 |
| Schedule 4 - Changes in Fund Balances of Governmental Funds- Last Ten Fiscal Years .....                            | 154 |
| Schedule 5 - Direct and Overlapping Sales Tax Rates - Last Ten Fiscal Years .....                                   | 155 |
| Schedule 6 - Assessed and Estimated Actual Value of Taxable Property-<br>Last Ten Fiscal Years .....                | 156 |
| Schedule 7 - Direct and Overlapping Property Tax Rates- Last Ten Fiscal Years .....                                 | 157 |
| Schedule 8 - Principal Property Taxpayers- Current Year and Nine Years Ago .....                                    | 158 |
| Schedule 9 - Property Tax Levies and Collections- Last Ten Fiscal Years .....                                       | 159 |
| Schedule 10 - Ratios of Outstanding Debt by Type- Last Ten Fiscal Years .....                                       | 160 |
| Schedule 11 - Ratios of Net General Bond Debt Outstanding- Last Ten Fiscal Years .....                              | 161 |
| Schedule 12 - Direct and Overlapping Governmental Activities Debt as of December 31, 2017                           | 162 |
| Schedule 13 - Legal Debt Margin Information- Last Ten Fiscal Years .....  | 163 |
| Schedule 14 - Pledged-Revenue Coverage- Last Nine Fiscal Years .....  | 164 |
| Schedule 15 - Demographic and Economic Statistics- Last Ten Fiscal Years .....                                      | 165 |
| Schedule 16 - Principal Employers- Current Year and Nine Years Ago .....  | 166 |
| Schedule 17 - Full-Time Equivalent Parish Government Employees by<br>Function/Program- Last Nine Fiscal Years ..... | 167 |
| Schedule 18 - Operating Indicators by Function- Last Nine Fiscal Years .....  | 168 |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
As of and for the Year Ended December 31, 2017**

**TABLE OF CONTENTS (CONTINUED)**

|   |     |
|---|-----|
| Schedule 19 - Capital Asset Statistics by Function - Last Nine Fiscal Years ..... | 169 |
|---|-----|

**SINGLE AUDIT SECTION**

REPORTS REQUIRED BY *GOVERNMENT AUDITING STANDARDS* AND THE UNIFORM GUIDANCE

|   |     |
|---|-----|
| Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> ..... | 170 |
| Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance .....  | 172 |
| Schedule of Expenditures of Federal Awards .....  | 175 |
| Notes to Schedule of Expenditures of Federal Awards .....   | 177 |
| Schedule of Findings and Questioned Costs .....   | 178 |
| Summary Schedule of Prior Audit Findings .....  | 179 |
| Management's Corrective Action Plan .....   | 180 |



NATALIE ROBOTOM  
PARISH PRESIDENT

# ST. JOHN

THE BAPTIST PARISH

FINANCE DEPARTMENT

ROBERT FIGUERO JR.  
Chief Financial Officer

1801 WEST AIRLINE HIGHWAY ~ LAPLACE, LOUISIANA 70068

June 29, 2018

The Honorable Natalie Robottom, Parish President  
St. John the Baptist Parish Council Members  
St. John the Baptist Parish Citizens

The comprehensive annual financial report of St. John the Baptist Parish Council (the "Parish") for the year ended December 31, 2017, is hereby submitted as mandated by the St. John the Baptist Parish Home Rule Charter and state statutes. The Home Rule Charter and the state statutes require that the Parish issue annually a report on its financial position and activity, and that an independent firm of certified public accountants audit this report.

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

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

The Parish is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1996 and U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations". Information related to this single audit, including the Schedule of Expenditures of Federal Awards, findings and questioned costs, and auditor's reports on internal control and compliance, are included in the single audit section of this report.

## **ST. JOHN THE BAPTIST PARISH**

St. John the Baptist Parish is located in southeast Louisiana, part of the industrial corridor that stretches along the Mississippi River between Baton Rouge and New Orleans. Its proximity to the largest cities of south Louisiana provides ample opportunity to take advantage of the commercial, industrial, and recreational resources available in both directions. St. John Parish has an estimated population of 44,000 and covers 219 square miles. It is one of three river parishes that comprise the Port of South Louisiana, which is the nation's largest tonnage port.

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

### **REPORTING ENTITY**

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

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

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

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

The component units noted below are included in the Parish's reporting entity either as blended component units or as discretely presented component units because of the significance of their operational or financial relationship with the Parish.

Blended Component Units  
Criminal Court Fund

Discretely Presented Component Units  
Library

## YEARLY REVIEW

### RECREATION

St. John Parish Parks and Recreation Department has continued to maintain, improve and enhance its parks. The continued improvements throughout the park system have and will continue to contribute to the expansion of programs. Additionally, with the dedication of the Thomas Daley Memorial Park on Hwy 51, the Parish has provided a serene setting for not only physical but also mental fitness of residents.

St. John Parish Parks and Recreation Department has made a continuous effort to incorporate recreational activities for the Parish's community youth and adults. The addition of 14 miles of multi-use paths on the Mississippi River Levee and the Timbermill Trail were great enhancements to the miles of walking paths in neighborhood parks. The implementation of Line Dancing as a program for adults has become a tremendous success and is now offered twice a week. Due to the success of the Adult Water Aerobics and Ashley Kelly Swim Programs held at the Alex Roland Reese Pool at REGALA Park in Reserve, additional classes are now being offered at the Castle Drive Pool in Edgard. Open Gym policies have continued to allow both adults and youth to walk or play basketball throughout the day and during some evenings.

This is the second year since the Department has re-implemented Youth football. The Football Program has allowed the Parish to host the season jamborees and home games within the Parish. To cap off the successful season, four age groups participated in their respective league's Super Bowl, in which the 9-10 year old team became the *2017 Southeast Louisiana Football League Super Bowl Champions. Super Bowl Champions.*

The Youth Baseball program entered its second year as a member of the Babe Ruth League's Cal Ripken Division and the participation remained steady for the baseball programs. The youth softball league garnered enough young girls to sustain a successful summer season. At the conclusion of the summer season, a Softball Development Program was implemented. These young ladies ranged from ages eleven to fourteen and successfully completed an outstanding fall season.

The Bidy Basketball program increased in the number of children participating. The ten and twelve year old All-Star teams placed third in the *Biddy Basketball Regional Invitational Tournament* which brought over 150 visitors to the Parish. The 14 year old team was undefeated this season, winning the title of "Regional Champions". To finalize the successful season, approximately 80 Bidy Basketball participants were provided the opportunity to experience a day with the New Orleans Pelicans.

The Parks and Recreation Department coordinates the following programs:

- Adult Water Aerobics
- Ashley Kelly Swim Program
- Bidly Basketball
- Babe Ruth League's Cal Ripken Division I
- Line Dancing
- Pelicans Jr. Training Camp
- Pelicans Night Out
- S.T.E.M. Workshop
- Youth Football
- Youth Softball Development Program
- Youth Summer Camp

**PLANNING AND ZONING**

In 2017 the Planning and Zoning Department issued a total of 840 permits, including, but not limited to: new construction (13.2 million), commercial renovations and additions (10.7 million), new residential construction (9.6 million), and residential renovations and additions (9.2 million).\*

\*Note: Values represent total construction value.

| Permit Type         | # of Permits Issued | Total Construction Value |
|---------------------|---------------------|--------------------------|
| New Residential     | 60                  | \$ 9,637,360             |
| Other Residential   | 341                 | 9,186,520                |
| Residential Trades  | 211                 | 2,91,860                 |
| New Commercial      | 13                  | 13,207,268               |
| Other Commercial    | 25                  | 10,690,187               |
| Commercial Trades   | 20                  | 275,495                  |
| Signs               | 28                  | 96,307                   |
| Mobile Homes        | 26                  | 571,883                  |
| Miscellaneous Other | 116                 | n/a                      |

New Residential include the following Specific Uses:

Residential New Construction

Other Residential includes the following Specific Uses:

- |                        |                      |
|------------------------|----------------------|
| Residential Accessory  | Residential Modular  |
| Residential Addition   | Minor Renovations    |
| Residential Renovation | Whole Home Generator |
| Residential Mover      | Landscaping          |
| Residential Relocation | Swimming Pool        |

Residential Trades include the following Specific Uses and 'Residential' Designation:

- |                  |                |
|------------------|----------------|
| Electrical Trade | Plumbing Trade |
| Mechanical Trade | Gas Trade      |

New Commercial include the following Specific Uses:

Commercial New Construction

Other Commercial includes the following Specific Uses:

Commercial Renovation  
Commercial Addition

Commercial Accessory  
Commercial Parking Lot

Commercial Trades include the following Specific Uses and ‘Commercial’ Designation:

Electrical Trade  
Mechanical Trade

Plumbing Trade  
Gas Trade

Signs include the following Specific Uses:

Sign Installation

Mobile Homes include the following Specific Uses:

Mobile Home Placement

Miscellaneous Other includes:

Banner Signs  
Change of Use  
Culverts  
Demolition Permit  
Dirt Pit or Pond  
Electrical Release  
Fireworks Stand

Map Request  
Re-Inspection  
Road Crossing  
Telecommunications Tower,  
Telecommunications  
Co-Locate  
Temporary FEMA Trailer

Temporary Travel Trailer  
Sewer  
Water & Sewer  
Water Tap  
Water Meter Deposit  
Water

The Parish is actively engaging with Site Selection firms and potential business owners of all sizes to locate here. During 2017, the Economic Development Department continued to lay the groundwork for St. John’s future while maintaining St. John’s identity as an excellent choice for expansion and relocation. In May 2017, numerous events were hosted during the inaugural St. John Economic Development Week. These events highlighted the parish’s growing economy and also assisted with networking opportunities for our business owners. The Parish also launched a new website: <http://opportunitystjohn.com/>, which continues to promote the Parish and provides information to the business community, residents and potential new ventures.

## INFRA-STRUCTURE IMPROVEMENTS

### Construction in Progress

Construction in Progress is comprised of a variety of projects throughout the Parish. During 2017, over \$10 million of construction in progress projects were completed or continued into their final stages utilizing Parish funds. Another \$17.5 million of construction was done utilizing state and federal funds. This allowed St. John the Baptist Parish to make improvements throughout the Parish, such as:

- Continuing investments in upgrading the Parish infrastructure, with the priority on road, sidewalk and drainage improvements.
- Asphalt Road Improvements for 11 roads with an estimated cost of \$730 thousand. To date, approximately 124 Parish roads have been resurfaced with millions more invested in improvements to state roads.
- Improving roads at Belle Terre Boulevard and resurfacing roads from Airline Highway to I-10.
- Completing the engineering portion of the Woodland Bridge repairs.
- Upgrading and adding to Parks and Recreation Facilities, including Phase 4 of the Multi-purpose Trail on the Mississippi River.
- Constructing the Lucy Trails which will continue the Mississippi River Trail (MRT) along the Mississippi River Levee from Lucy to Edgard on the West Bank.
- Completing construction, the \$10.6 million East bank Government Complex, which is a 44,130 square foot building which will centralize all government offices for most public services, including: the Register of Voters, Planning and Zoning, Code Enforcement, Clerk of Court, Utility Billing, Finance, Grants, Council Offices, Courtroom, Parish President's Office and Council Chambers. The Council Chambers will include seating for more than 100 people, enhanced sound, voting and camera systems.
- Installing a new state of the art financial reporting system to streamline tasks and provide a multitude of reporting capabilities, for implementation by the beginning of 2018.

St. John was awarded a \$32 million Department of Housing and Urban Development (HUD) Community Development Block Grant (CDBG) to fund housing programs and economic development. These projects were in the design stage in 2015, moved into the implementation stage in 2016, and have an expected program completion date of 2019. An additional \$11.6 million in Hazard Mitigation Grant Program funds have been approved for electrical upgrades for the Ruddock Well, construction of a safe room and drainage improvements throughout the parish. These projects were initiated at the end of 2015 with varying levels of approval and completion dates.

Other projects underway include the following:

- \$11.7 million for repairs and upgrades of water treatment plants and related component parts
- \$ 6.4 million for completion of the Oxidation Pond in Reserve
- \$ 20 million for waste water improvements, including lift station rehabilitation
- \$ 300 thousand for road improvements and installation of LED street lights
- \$ 850 thousand for construction of a new water well in Pleasure Bend

Additionally, with the support of the Parish's residents, a millage was approved supporting construction of the West Shore Lake Pontchartrain Hurricane Protection Levee.

### **Waste Water**

St. John the Baptist Parish proposed to replace and repair gravity sewer lines and manholes in the Reserve and Laplace area utilizing low interest loan funds. To expend the remainder of funds, the Parish expanded the area to the Westbank. These projects are funded through a loan made to the Parish by LDEQ's (Louisiana Department of Environmental Quality) CWSRF (Clean Water State Revolving Fund) program, which is a low interest loan program that provides financing for wastewater system projects at an interest rate below the market rates. A loan of approximately \$2,000,000 was made available in 2012. Project work began in 2013 and continues on the Westbank. Anticipated completion is scheduled for 2018. The annual debt service of approximately \$74,355 is financed over 20 years and will be repaid by revenue generated from sales tax or user fees dedicated to the sewer system.

In 2016, the Parish initiated the design of a new wastewater facility. This project, which includes a three million gallon a day oxidation pond, will be located in Reserve to increase the total East Bank treatment capacity. The project includes a wetland assimilation study and effluent discharge and its cost is approximately \$9,200,000. These projects are being funded partially by an EPA grant and the 2010 Bond issue. Construction began in 2017 and is expected to be completed in the year 2019.

The wastewater department remains committed to improving the Parish's wastewater systems for its residents. Such improvements for 2017 consisted of the following:

#### Waste Water Collection

- \$1.1 million rehabilitation of the LaPlace Main Lift Station
- \$200 thousand of Westbank Inflow and Infiltration repairs

#### Waste Water Treatment

- \$9.2 million upgrading East Bank 3MGD Oxidation Pond
- \$1.7 million for installation of emergency generators at lift stations and treatment plants
- \$70 thousand for new Aeration Equipment for River Road Treatment Plant

## Water

Improvements to the Parish's water system were facilitated by the issuance of \$6,000,000 of Water Revenue Bonds, Series 2013 authorizing the execution of a Loan and Pledge agreement and other loan documents with LDHH's (Louisiana Department of Health and Hospital's) DWRLF (Drinking Water Revolving Loan Fund) program. The cap on the loan forgiveness is 30 percent of the loan up to \$1,125,000 for each individual loan. Since inception of this program, the Utilities Department has completed the Altitude Valve Project, the Waterline under the Mississippi River, and installation of UV Disinfection at the Lions Water Plant. During 2017, the following project improvements have been completed or are underway as follows:

### Water Distribution

- \$300 thousand Parish-wide installation of isolation valves
- \$216 thousand Shell potable water line

### Edgard Treatment Plant

- \$536 thousand Clarifier Rehabilitation

### Pleasure Bend

- \$826 thousand New Water Facility

### Lions Water Treatment Plant

- \$900 thousand Raw Water Intake Improvements
- \$300 thousand Lions/LaPlace Reverse Osmosis Pilot Project

### LaPlace Water System

- \$2.4 million Ruddock Well Electrical Component Elevation

## FUTURE INITIATIVES

St. John joined the Louisiana Intrastate Rail Compact at the end of 2013. The compact is a convening of leaders from around the region with goals of developing and improving an efficient, safe and well-maintained rail transit system between New Orleans and Baton Rouge. The group will focus on developing and implementing the Rail Compact Act to create a passenger rail system between the two major corridors with a stop in LaPlace. The development of this system would help connect towns, jobs and resources while making a huge economic impact on the Parish. The Parish received a \$45 thousand rail station planning grant in 2016 from the Southern Rail Commission to help move this project forward. As of December 2016, the Southern Rail Commission has granted \$2 million of funds through the Federal Railroad Administration (FRA) to improve rail systems in eleven communities across Alabama, Mississippi and Louisiana. Of this, St. John is expected to receive \$75 thousand to be used for a Feasibility and Conceptual Plan for Passenger Rail & Multi-Modal Transit Center. In February 2018, St. John signed a consultant agreement with AECOM to perform the feasibility study and expects a deliverable within twelve (12) months.

In an effort to generate the parish's \$50 million cost-share for the West Shore Lake Pontchartrain levee project is \$50 million, St. John voters approved a new AdValorem tax dedicated to flood

protection. Approximately \$2.23 million was collected and will be used to start the Westshore Lake Pontchartrain Levee Project. In addition, Parish officials anticipate receiving a flood protection appropriation of Community Development Block Grant funding and Gulf of Mexico Energy Security Act funding from the federal government to be used toward the project. A memorandum between the Pontchartrain Levee Board, Corps of Engineers and CPRA is in place to ensure pre-construction costs including design, land acquisition, mitigation, etc. can be used toward the Parish's match of the levee cost. Once completed, this project will afford protection to approximately 43,000 residents when complete.

The Parish takes a long-range view when considering needs within the Parish. Some goals will take more than one year to implement or represent continual areas in which the Parish strives for improvement. Such future initiatives include:

- Constructing a new \$1.8 million public safety complex in Wallace in 2019. The building will house vital public safety services including fire, police and EMS.
- Constructing the \$1.2 million HMGP Safe Room located in the Eastbank's EOC. This room is designed to house over 100 personnel for 24 hours during weather and other emergency events.
- Working with residents on the Manchac Greenway Project, a resident-led beautification effort to develop a bike trail around the Lake Pontchartrain.
- Preparing for the Mississippi River Trail Phase IV which will extend the multi-use trail. This project is funded through the Recreation Fund, RPC Grant, and DOTD road swap credits.
- Continuing the annual Asphalt Road Improvement project until all roads have been resurfaced. In 2018, \$800 thousand has been budgeted for asphalt improvements.
- Re-stripping roads, to include bike path sections.
- Partnering with LADOTD in starting the Motor Assistance Program (MAP)
- Continuing Long-Term Recovery from Hurricane Isaac and implementation of all Community Development Block Grant Programs.
  - Enhancing emergency procedures and training parish employees on those procedures.
- Continuing improvements to the intake, treatment and distribution systems throughout the Parish.
  - Implementing strict procedures to ensure that drinking water meets or exceeds purity standards.

- Continuing construction on various Public Works projects, including:
  - Cleaning of canals throughout the Parish.
  - Haydel Canal project
  - Reserve Drainage – Phase II
  - Airport Pump Station Reconstruction
  - Woodland Drive Bridge
  
- Continuing construction on various drainage improvements, including:
  - Marigold Street
  - McReine Road
  - Belle Pointe
  
- Working towards constructing a hurricane protection levee to shield St. John since the passage of the Water Infrastructure Improvements for the Nation Act (WINN) has become a reality through the passage of a millage in 2017.
  
- Beginning detailed planning and design for a new rail system, utilizing grant funds from the Southern Rail Commission.
  
- Creation of 4 Historic Districts
  
- Completion and approval of Coastal Zone Management Plan
  
- Streetscape Grant, improvements to Airline Highway

The Parish just received notice in May 2018 that it has been included in the federal Certified Local Government (CLG) Program. This will allow the Parish to have access to a broader range of federal and state grants. Such grants may include funding for surveys, rehabilitation work, design guidelines, structural assessments and a number of other preservation related activities. The Parish has always promoted historic preservation and is excited that there are now opportunities to assist with the preservation of our local culture for years to come.

### **HURRICANE PREPARATIONS**

The Parish has entered into agreements for emergency services during declared emergencies. A no-cost Memorandum of Understanding was also authorized with the South Louisiana Region of the American Red Cross for sheltering services. The agreement goes into effect during emergencies to assist impacted individuals and families and provide humanitarian services. A Memorandum of Understanding with LA State Animal Response Team (LSART) has been entered into with the Parish. LSART is an organization with an interest in animal well-being related to emergencies or disasters. Upon request, LSART will make services and resources available to assist with animal evacuation.

Resources will be deployed as needed and when available within 24 hours of receiving the Parish's request. Various other contractors have also been contracted with to provide consulting and management services related to post storm emergency services. Additionally, contracts for Emergency Bus Drivers and generators were also approved and become active during declared emergencies. Additionally, the Architectural and Engineering Design phases of the Safe Room are complete and have been approved by GOHSEP and FEMA. The Parish is in the process of selecting the contractor. Construction will ultimately be funded 25% by the Parish and 75% by FEMA. The building will be used as a safe haven for Emergency Responders during Disasters.

## **CAPITAL ASSETS**

The capital assets of St. John the Baptist Parish are those capital assets used in the performance of primary general government and business-type functions. As of December 31, 2017, the Parish's capital assets amounted to \$231,440,000, net of accumulated depreciation.

## **COMMUNICATIONS**

In addition to coordinating numerous events for the public, department achievements, projects, and staff, St. John the Baptist Communications Department has continued to provide ongoing timely communications to the public. The department continues to utilize the Government Access Channel (channel 99), Comcast, RTC, Channel 15, Constant Contact, Blackboard Connect, SJBP website ([sjbparish.com](http://sjbparish.com)), and social media (Facebook and Twitter) to inform residents and business owners of fun events, parish offerings, public events and important announcements and notifications. In an effort to improve communications during emergencies, the department renewed the contract for sign language services (SLS) with the Deaf Action Center. These services will be used during press conferences for individuals with hearing impairments.

The department has redesigned the parish website and is in the process of upgrading current equipment to improve the quality of information sent to residents via the parish website and the Government Access Channel. Communication's Department at 985-652-9569 or [communications@stjohn-la.gov](mailto:communications@stjohn-la.gov) for approval and posting. We encourage residents to sign up for Emergency Notifications at [sjbparish.com](http://sjbparish.com) and register to receive E-News Updates.

## **LOCAL ECONOMY**

### **Overview**

In 2017, St. John the Baptist Parish Economic Development Department had a very successful year assisting with creating jobs and opportunities to generate wealth for the citizens of St. John the Baptist Parish. The Parish goals were to spur the growth of a diverse economy that creates good paying jobs and provides equal access to economic prosperity. The Parish will continue to promote economic growth through several initiatives, development projects and incentive programs in 2018.

Over the past year, St. John connected people and businesses to opportunities by building and leveraging partnerships at home and abroad. During 2017, 600 new industrial jobs and 162 new small businesses were brought into the Parish. St. John the Baptist Parish is home to 2,290 businesses. The Parish trained and placed many residents in the workforce. The Parish retained and attracted new businesses across the parish. Programs which support equal business opportunities were provided. The Parish held 29 business training workshops and provided consultations to almost 600 individuals and businesses. The Parish is committed to service and aspires to excellence to improve the quality of life for all residents of St. John the Baptist Parish.

St. John will continue to explore business opportunities that will broaden its economic climate, while continuing to manifest all things great about St. John – our intermodal transportation network, skilled workforce, low taxes, and the indomitable Louisiana spirit.

## Employment

Employment data for the past six years are as follows:

| Year | Employed | Unemployed | Unemployment Rate |
|------|----------|------------|-------------------|
| 2017 | 18,859   | 1,275      | 6.1%              |
| 2016 | 18,861   | 1,210      | 6.0%              |
| 2015 | 19,041   | 1,416      | 6.9%              |
| 2014 | 19,638   | 2,390      | 6.9%              |
| 2013 | 19,884   | 2,435      | 7.0%              |
| 2012 | 20,603   | 2,705      | 7.7%              |

The unemployment rate for the Parish is down by more than 1 percentage point, with the number of individuals unemployed reduced by approximately 1,750 since 2012. St. John has also reduced the unemployment gap between the Parish and state over the same time period as follows:

| Year | St. John | Louisiana | Federal |
|------|----------|-----------|---------|
| 2017 | 6.1%     | 5.3%      | 4.2%    |
| 2016 | 6.0%     | 6.2%      | 4.7%    |
| 2015 | 6.9%     | 6.4%      | 5.0%    |
| 2014 | 6.9%     | 6.4%      | 5.6%    |
| 2013 | 7.0%     | 6.7%      | 6.7%    |
| 2012 | 7.7%     | 5.5%      | 7.9%    |

## Occupational Licenses

New businesses incorporation expansion declined in 2017 with the number of new business licenses down by 69 as compared to 2016. This is not necessarily a negative indicator, as prior reports suggest that new home-based businesses were primarily launched to offset employment insecurity. The fact that new incorporations have declined may indicate at least a subtle increase in feelings of job security among Parish residents.

A five-year history of new businesses incorporated within the Parish are as follows:

| Year | Number of Occupational Licenses Issued |
|------|--|
| 2017 | 56                                     |
| 2016 | 125                                    |
| 2015 | 110                                    |
| 2014 | 138                                    |
| 2013 | 141                                    |

### **Real Estate/Apartment Rents**

The housing market in St. John the Baptist Parish is affordable and has the capacity to assume additional residents and employees. The average listed home price and average listed home price per square feet is below the state average, indicating the availability of affordable housing. The average home price for the parish in 2017 held steady at \$148,000, which was the same as in the prior year. Units are presently selling above the average listed price, reflecting increased consumer demand and increased property value for housing in the parish.

The average listed rental price in St. John the Baptist Parish remains below state and national averages regardless of the unit size, indicating the availability of affordable rental options to assume additional residents and employees. The average rental price for the parish has increase since the last report.

### **Business Outreach Program**

St. John the Baptist Parish Economic Development Department provided a number of initiatives and tools that allow businesses to grow and create new jobs. The Parish is dedicated to investing in growth and capital. Additionally, the Parish recognizes that not only economic growth is needed, but also human growth, and the Parish is addressing this by providing necessary resources to strengthen the community-at-large.

The Economic Development Department offers several distinct Business Outreach Initiatives. Each program is designed to meet the needs of a diverse and growing business community, by providing knowledgeable and relevant information to local enterprises, including locally owned businesses, woman-owned businesses, and minority-owned businesses, veteran and disabled veteran owned businesses, and economically disadvantaged business enterprises to achieve their potential while providing opportunities for community-based learning. In 2017, 295 outreach visits were conducted by the department.

#### ***St. John the Baptist Parish Business Training Center***

In August of 2013, the St. John Business Training Center opened. The Business Training Center is funded in part through a Cooperative Endeavor Agreement with St. John the Baptist Parish Economic Development, Louisiana Economic Development, Louisiana Small Business Development Center (LSBDC), and the South Central Louisiana Technical College – Reserve Campus. The St. John Business Training Center offers business counseling, training and

mentoring to prospective and existing business owners. This includes, but is not limited to, assistance in management, business planning and modeling, loan preparation, human resource management, budgeting and cash flow projections, financing opportunities, accounting, business succession/exit strategies, market research and planning, export guidance, strategic planning, e-business strategies, business continuity and disaster counseling, and feasibility studies. The Center is currently open 3 days a week, but as demand grows could be increased to 5 days a week. Since it's inception, there have been more than 100 graduates that have successfully completed the 10 week FastTrac Program.

Louisiana Economic Development Best Practice - Louisiana Economic Development has cited the St. John the Parish Business Training Center program as a best practice awarding the SBDC and St. John a collaboration award in May 2015 at the Governor's mansion's small business week celebration.

During 2017, the Business Training Center provided the following:

- 169 distinct clients were served:
- 254 individuals and businesses provided Consulting Sessions
- 1 Small Business Loan was Secured
- \$30,000 of Small Business Loans were provided
- 26 Business Training Workshops were held
- 20 business plans were created

### **Business Recruitment Program**

St. John provides expanding and relocating companies a number of attractive site location options to reach a new customer base, locate within an industry cluster, access transportation routes or simply to work closer to home. The Economic Development Department has helped numerous companies and individuals find the right building and/or site that perfectly met the needs of their businesses. We help identify a site and/or building, arrange a tour, and assist with permit monitoring. For more information visit [www.louisianasiteselection.com](http://www.louisianasiteselection.com)

### **Business Development Programs**

A diverse economy is critical to our future. The Economic Development Department supports several major development projects throughout the Parish, and we're keeping our attention on growing targeted industry sectors. Those sectors include:

#### ***Shop Local Shop St. John (Retail Development)***

The Shop Local Shop St. John campaign was launched in December 2012 by the St. John the Baptist Parish Economic Development Department and Economic Development Council (EDC) with input from St. John businesses and merchants. The Shop Local Shop St. John mission is to support locally owned, independent businesses in St. John Parish, to maintain our unique community character, provide continuing opportunities for entrepreneurs, and build community economic strength.

Activities include the Shop Local Shop St. John Campaign, facilitating regular networking and educational events with our members, Quarterly “Buy Local” promotions, and maintaining an online business directory. To be listed, visit <http://stjohneconomicdevelopment.stjohn-la.gov>

St. John the Baptist Parish is also a member of AMIBA, the American Independent Business Association, which is the organization that promotes “Buy Local” campaigns across the United States. St. John Parish was the first government-municipality to establish membership in this organization. To register, visit [www.sjbparish.stjohn-la.gov/shoplocal](http://www.sjbparish.stjohn-la.gov/shoplocal).

### ***The St. John Soundstage (Film Development)***

Filmmakers have long sought this region for its picturesque and unique locations. But there are plenty of other advantages for producers to choose from among our Louisiana filming locations, including a professional soundstage, a supportive film office, tax credit programs, and the area’s proximity to both New Orleans and Baton Rouge. The Parish has hosted several, large Louisiana productions, including feature films like *D’jango Unchained*, *2 Guns*, *Hot Tub Time Machine*, *Selfless*, AMC’s *Into the Badlands*, *Highway Men*, as well as TV commercials and music videos. TV shows include *NCIS: New Orleans*, *Queen Sugar*, and *Preacher*. The St. John Center Soundstage has become a premier destination for Louisiana films and digital media productions.

### ***Taste of St. John Program (Tourism/Andouille and Seafood Promotion Development)***

The Taste of St. John is a tourism initiative that promotes local restaurants, andouille and seafood retailers within the parish. The program has the following components: comprehensive media campaign; cooking segments featuring local chefs on national and local television networks; and vendor booths at festivals.

### ***Other Economic Development Events***

The Economic Development Department hosts a series of events throughout the year where residents and visitors can discover the Parish’s diversity from food and heritage, sports to culture there are numerous celebrations and get-togethers, with something to interest everyone.

During 2017, the Economic Development events included the following number of attendees:

- 21,000 - Andouille Festival
- 200 - Andouille Pageant
- 600 - Veterans Luncheon
- 5,000 - Independence Day Celebration
- 1,200 - Easter in the Park
- 350 - Clean Sweep

## **COMMUNITY DEVELOPMENT**

### **National Disaster Recovery Framework Citizens Advisory Committee (CAC) for Community Recovery**

St. John the Baptist Parish is the first community to fully implement the National Disaster Recovery Framework (NDRF), which is a new FEMA initiative. A Citizens Advisory Committee (CAC) was created to assist communities in the development of a long-term plan for recovery and sustainability following a disaster. The advisory committee consists of a chairperson and co-chairperson of six committees including: Community Planning & Capacity, Infrastructure, Health and Social Services, Housing, Natural and Cultural Resources and Economics. The chairperson and co-chairperson of each sub-committee are responsible for recruiting members to serve on their committee.

The goal of the CAC is to help establish a community-based, post-disaster vision for the Parish in the next five to ten years. It has and will continue to recommend improvements that foster resiliency with intentions of seeking funding through federal and state agencies, foundations and other public and private partnerships. It will also identify projects and project funding strategies best suited to achieve that vision, while developing local mechanisms along with state and federal partnerships to implement those projects. Through open houses and community meetings, hundreds of people cast ballots to help CAC identify and prioritize projects for the rebuilding efforts of the Parish.

### **Resident Assistance**

#### **Federal Disaster Grants**

St. John the Baptist Parish is always looking to provide services and implement community involvement for the residents of the parish. In the recovery following Hurricane Isaac, nearly \$90 million in state and federal disaster assistance was approved for St. John Parish. Total receipts as of mid-2015 were comprised of: Individual Assistance Grants \$32.8 million; SBA loans \$49.3 million; and other needs \$5.7 million.

#### **Health & Human Services**

The Department of Health & Human Services, in collaboration with other entities, work to reduce poverty in low income families, aide households experiencing crisis and improve self-sufficiency through financial assistance and case management services, educational programs, community resources and local partnerships.

Such client services include the following:

- Mobile Casework Services
- Emergency Medication Assistance
- Emergency Rent/Mortgage Assistance
- Local Employment Assistance
- Local Education Assistance
- Heat Safety Tip Distributed
- Local Transportation Assistance
- Emergency Food Assistance
- Emergency Utility Assistance
- Client Education Project
- Bottles of Water Distributed

Additionally, the Health and Human Services Department assists residents with services and programs to maintain a healthy, vital and operative community. Annually, there is a health and wellness fair with 30 vendors offering free flu shots, health screenings and consultations with pharmacists. The Parish provides LiHEAP to assist low-income residents with heating and cooling bills and administers the Summer Feeding Program so that children in the Parish receive one nutritious meal a day at no cost. The Parish partners with St. John United Way to fund programs to assist families with losses from fires and to assist with purchasing prescription medications and food. Additionally, the Parish works with VITA to prepare free tax preparation services for eligible residents.

During 2017, the DHHS provided the following assistance:

- 123 families - Residential Assistance
- 195 families - Emergency Food Vouchers
- 132 families - Disaster Assistance
- 808 families - LiHEAP Assistance
- 177 families - Food Distribution
- 213 - Tax Returns Prepared
- 1,024 Children Fed - Summer Feeding Program

#### **INTERNAL AND BUDGETARY CONTROLS**

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

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

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

#### **INDEPENDENT AUDIT**

As required by Louisiana State Statute, the Parish has had an annual audit performed by independent certified public accountants, Carr, Riggs & Ingram, CPAs and Advisors. The independent auditor's report on the financial statements, which is included in the financial section of this report, has an unmodified opinion for the year ended December 31, 2017. The audit meets the requirements of Louisiana State Law. Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures were performed for the year ended December 31, 2017. A single audit under the Single Audit Act of 1996 and related OMB Circular A-133 was required for the year ended December 31, 2017.

## **AWARDS - PARISH**

St. John the Baptist Parish Government was awarded the Certificate of Achievement for Excellence in Financial Reporting for fourteen (14) years. This award is presented by the Government Finance Officers Association (GFOA) of Louisiana based on its review of a Comprehensive Annual Financial Report (CAFR). The Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management. This places St. John the Baptist Parish in the top 13% of parishes in Louisiana; 1% of all governments in the state; and 4% of all governments in the United States and Canada. This Certificate of Achievement is valid for one year only. The Parish believes that the current 2017 comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and have submitted it to the GFOA to determine its eligibility for another certificate.

For the fourth (4<sup>th</sup>) consecutive year, the Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to St. John the Baptist Parish Government. In order to receive this award, a governmental unit must publish a budget document that meets the program criteria as a policy document, as an operations guide, as a financial plan and as a communicative device. This award is valid for a period of one year only. The Parish believes the current 2018 budget continues to conform to program requirements, and have submitted it to GFOA to determine its eligibility for another award.

The National Oceanographic and Atmospheric Administration (NOAA) recognized St. John Parish as a NOAA Weather Ready Nation Ambassador for its work in improving the nation's readiness against extreme weather and water events.

## **AWARDS - DEPARTMENTAL**

### **Office of Fire Services**

Members of the St. John Parish Office of Fire Services placed first in the Louisiana State Firemen's Association 2017 Competitive Drills competition for the fourth (4<sup>th</sup>) consecutive year. St. John's firefighters defeated competitors from across Louisiana. The competition involved vigorous timed events mirroring daily scenarios faced by fire fighters in the line of duty, including hose roll and layout drills, ladder skills, dressing out in personal protective equipment, and search and rescue drills. Firefighters faced six different timed evaluations while using only air from the breathing apparatus.

## **ACKNOWLEDGEMENT**

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

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "R. Figuero, Jr.", written in a cursive style.

Robert Figuero, Jr  
Chief Financial Officer

RF/lhl



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**St. John the Baptist Parish Council  
Louisiana**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2016**

*Christopher P. Morill*

Executive Director/CEO



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**St. John the Baptist Parish  
Louisiana**

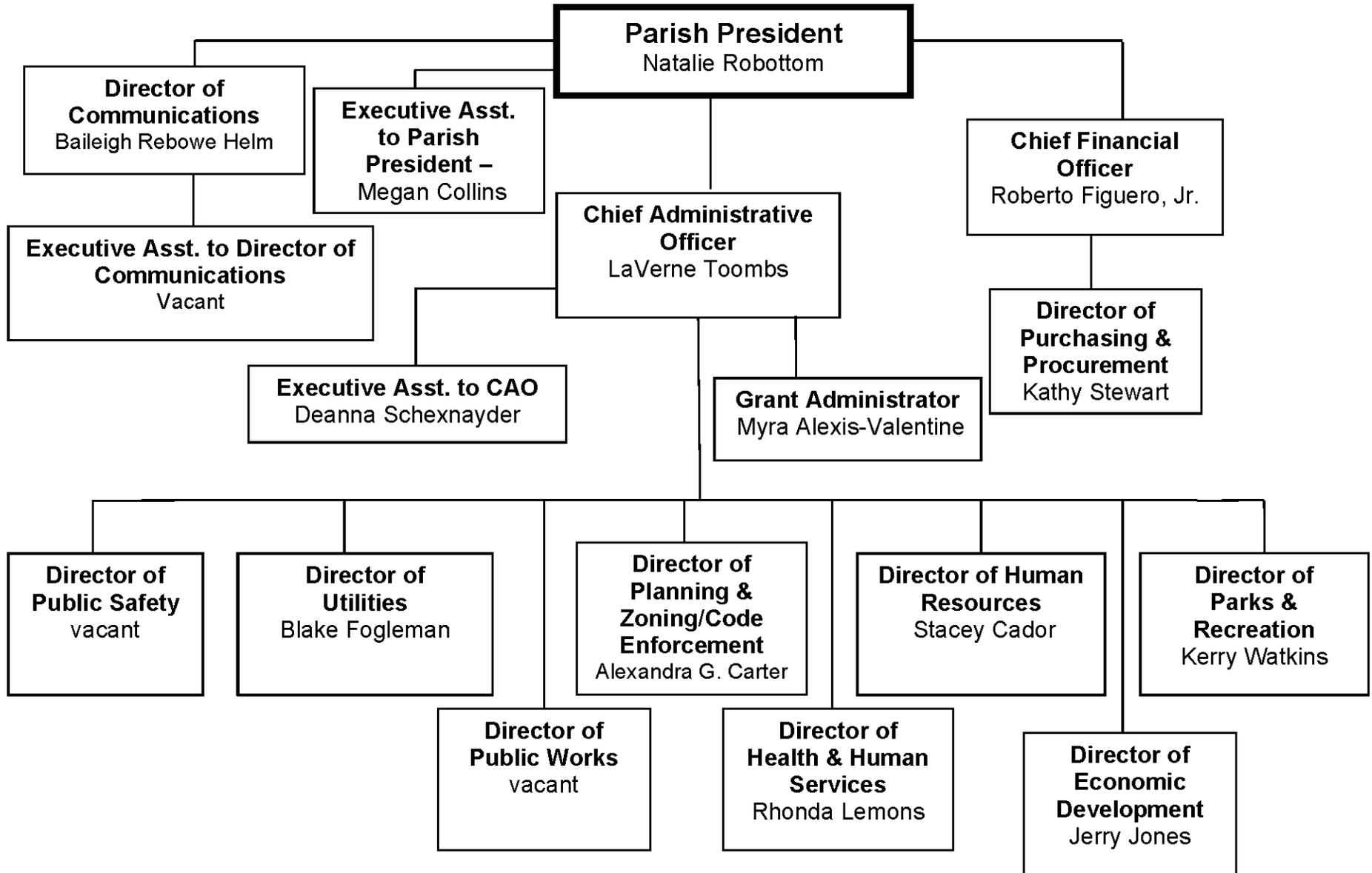
For the Fiscal Year Beginning

**January 1, 2017**

*Christopher P. Morill*

Executive Director

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**Organizational Chart**  
**ADMINISTRATION**



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

**PRINCIPAL OFFICIALS**

|                     |                              |
|---------------------|------------------------------|
| LENNIX MADERE, JR.  | Chairperson                  |
| LARRY SNYDER        | Vice-Chairperson             |
| NATALIE ROBOTOM     | Parish President             |
| LAVERNE TOOMBS      | Chief Administrative Officer |
| ROBERT FIGUERO, JR. | Chief Financial Officer      |

**COUNCIL MEMBERS**

|                     |              |
|---------------------|--------------|
| LARRY SORAPURU, JR. | Division A   |
| JACLYN HOTARD       | Division B   |
| KURT BECNEL         | District I   |
| JULIA REMONDET      | District II  |
| LENNIX MADERE, JR.  | District III |
| MARVIN PERRILLOUX   | District IV  |
| MICHAEL P. WRIGHT   | District V   |
| LARRY SNYDER        | District VI  |
| THOMAS MALIK        | District VII |

## **FINANCIAL SECTION**



**Carr, Riggs & Ingram, LLC**  
111 Veterans Memorial Blvd.  
Suite 350  
Metairie, Louisiana 70005

(504) 833-2436  
(504) 484-0807 (fax)  
[www.CRIcpa.com](http://www.CRIcpa.com)

## **INDEPENDENT AUDITORS' REPORT**

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component 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, 2017, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements as listed in the table of contents.

### ***Management's Responsibility 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; this includes 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.

### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of St. John the Baptist Parish Library (the "Library"), which is the Parish's discretely presented component unit. 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 the Library, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial statements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the Parish's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of

accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Parish as of December 31, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Emphasis of Matters**

As discussed in Notes 20 to the financial statements, management identified business-type capital assets that were recorded as governmental capital assets. Accordingly, adjustments have been made to the beginning net position on the financial statements and correct the errors. Our opinion is not modified with respect to those matters.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedule of Funding Progress - Other Post-Employment Benefits, budgetary comparison information, Schedule of Proportionate Share of Net Pension Liability, and Schedule of Employer Contributions to Pension Funds on pages 4-14 and 106-113 be presented to supplement the basic financial statements. Such information, 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.

#### *Other 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 Introductory Section, Combining and Individual

Nonmajor Fund Financial Statements and Schedules, Schedule of Council Members Compensation, Schedule of Compensation, Benefits, and Other Payments to the Parish President, and Statistical Section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The Combining and Individual Nonmajor Fund Financial Statements and Schedules, Schedule of Council Members Compensation, Schedule of Compensation, Benefits, and Other Payments to Parish President, and Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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, the procedures performed as described above, and the report of the other auditors, the Combining and Individual Nonmajor Fund Financial Statements and Schedules, Schedule of Council Members Compensation, Schedule of Compensation, Benefits and Other Payments to the Parish President, 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.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2018, 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.

*Carr, Riggs & Ingram, L.L.C.*

June 30, 2018

## **REQUIRED SUPPLEMENTARY INFORMATION**

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
For the Year Ended December 31, 2017**

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, 2017. 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 St. John the Baptist Parish Council exceeded its liabilities and deferred inflows by approximately \$210 million at December 31, 2017. Of this amount approximately \$176 million is net investment in capital assets. The Parish has an unrestricted net position balance of approximately \$(13) million in the governmental activities and \$4.5 million in its business-type activities that may be used to meet its ongoing obligations.

The total net position of the Parish increased in 2017 by approximately \$2.4 million. Net position of governmental activities increased by approximately \$5.8 million, while the net position of business-type activities decreased by approximately \$3.4 million. The decrease in net position of governmental activities is attributed primarily to a reduction in sales tax revenue and grant revenue as well as an increase in operating expenditures mostly related to Public Works.

As of the close of the current year, the Parish's governmental funds reported combined ending fund balances of approximately \$70.12 million, a decrease of approximately \$8.15 million in comparison with the prior year. At the end of the current year, unassigned fund balance for the General Fund was approximately \$810 thousand, or 8% of the total General Fund expenditures.

The Parish's total debt decreased by approximately \$7.5 million during the current year. This decrease was due to scheduled debt payments and a decrease in the net pension liability recorded in accordance with GASB 68 and 71.

**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.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
For the Year Ended December 31, 2017**

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, 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.

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 this activity.
- **Business-type activities** – This category reflects operations that are financed and operated in a manner similar to private businesses where the Parish charges a fee for services it provides. The Parish's water, sewer, solid waste, and mosquito abatement systems are included here.
- **Component Units** – This category includes the St. John Parish Library. This entity is legally separate from the Parish, but the Parish is financially accountable for it. 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.

Fund Financial Statements

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

The Parish has two types of funds:

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

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
**For the Year Ended December 31, 2017**

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

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

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

#### Notes to Financial Statements

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

#### Other information

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

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

As mentioned earlier, the assets and deferred outflows of St. John the Baptist Parish Council exceeded its liabilities and deferred inflows by approximately \$210 million at December 31, 2017. The largest portion (84.1%) 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 (CONTINUED)**  
**For the Year Ended December 31, 2017**

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

|                                  | Statement of Net Position* |                  |                             |                   |                   |                   |
|----------------------------------|----------------------------|------------------|-----------------------------|-------------------|-------------------|-------------------|
|                                  | (in thousands)             |                  |                             |                   |                   |                   |
|                                  | Governmental<br>Activities |                  | Business-type<br>Activities |                   | Total             |                   |
|                                  | 2017                       | 2016             | 2017                        | 2016              | 2017              | 2016              |
| <b>Assets</b>                    |                            |                  |                             |                   |                   |                   |
| Current and other assets         | \$ 79,026                  | \$ 86,587        | \$ 7,579                    | \$ 6,398          | \$ 86,605         | \$ 92,985         |
| Capital assets                   | <u>107,445</u>             | <u>99,483</u>    | <u>124,168</u>              | <u>127,897</u>    | <u>231,613</u>    | <u>227,380</u>    |
| <b>Total assets</b>              | <u>186,471</u>             | <u>186,070</u>   | <u>131,747</u>              | <u>134,295</u>    | <u>318,218</u>    | <u>320,365</u>    |
| Deferred outflows                | <u>4,504</u>               | <u>8,149</u>     | <u>1,665</u>                | <u>2,285</u>      | <u>6,169</u>      | <u>10,434</u>     |
| <b>Liabilities</b>               |                            |                  |                             |                   |                   |                   |
| Long-term debt                   | 98,263                     | 105,103          | 6,578                       | 7,264             | 104,841           | 112,367           |
| Other liabilities                | <u>7,122</u>               | <u>6,754</u>     | <u>2,796</u>                | <u>2,922</u>      | <u>9,918</u>      | <u>9,676</u>      |
| <b>Total liabilities</b>         | <u>105,385</u>             | <u>111,857</u>   | <u>9,374</u>                | <u>10,186</u>     | <u>114,759</u>    | <u>122,043</u>    |
| Deferred inflows                 | <u>1,219</u>               | <u>1,204</u>     | <u>228</u>                  | <u>261</u>        | <u>1,447</u>      | <u>1,465</u>      |
| <b>Net position</b>              |                            |                  |                             |                   |                   |                   |
| Net investment in capital assets | 57,594                     | 30,387           | 118,803                     | 120,633           | 176,397           | 151,020           |
| Restricted                       | 40,918                     | 29,358           | 523                         | 575               | 41,441            | 29,933            |
| Unrestricted                     | <u>(12,612)</u>            | <u>21,413</u>    | <u>4,483</u>                | <u>4,925</u>      | <u>(8,129)</u>    | <u>26,338</u>     |
| <b>Total net position</b>        | <u>\$ 85,900</u>           | <u>\$ 81,158</u> | <u>\$ 123,809</u>           | <u>\$ 126,133</u> | <u>\$ 209,709</u> | <u>\$ 207,291</u> |

\* In 2013, the Parish implemented GASB Statement 65, *Items Previously Reported as Assets and Liabilities*, which clarifies the appropriate reporting of deferred outflows of resources and deferred inflows of resources to ensure consistency in financial reporting.

Another portion of St. John the Baptist Parish's net position (19.8%) represents resources that are subject to restrictions on how they may be used. The majority of these restricted assets are the result of recent bond issuances to provide capital improvements to roads, drainage, and water system.

St. John the Baptist Parish's business-type activities net position decreased by approximately \$3.4 million due primarily to a decrease in capital contributions from governmental funds. The Parish's governmental activities net position increased approximately \$5.8 million. The decrease in net position of governmental activities is attributed to primarily a decrease taxes collected in 2017. The Parish increased its reserve for uncollectible accounts related to water sales from approximately \$2.3 million to approximately \$4.1 million, for the years ended December 31, 2016 and 2017, respectively. The primary cause for the increase was due to an increase in the total receivable balance as well as an increase in the share of that balance representing accounts that were 90 days past due.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
**For the Year Ended December 31, 2017**

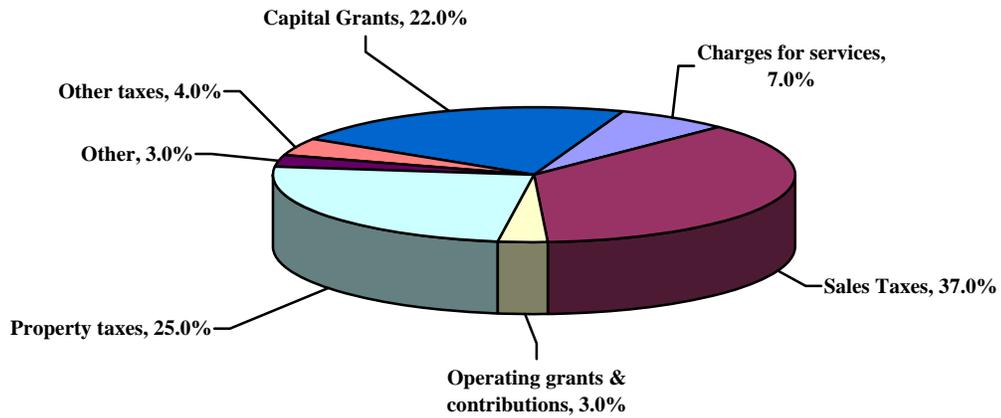
A comparative view of the Parish's total revenues and total expenses for governmental and business-type activities are reflected in the following chart.

|  | Change in Net Position<br>(in thousands) |                  |                             |                   |                   |                   |
|--|--|------------------|-----------------------------|-------------------|-------------------|-------------------|
|  | Governmental<br>Activities               |                  | Business-type<br>Activities |                   | Total             |                   |
|  | 2017                                     | 2016             | 2017                        | 2016              | 2017              | 2016              |
| <b>Revenues</b>  |  |                  |                             |                   |                   |                   |
| Program revenues   |  |                  |                             |                   |                   |                   |
| Charges for services                                     | \$ 4,147                                 | \$ 4,580         | \$ 18,405                   | \$ 18,451         | \$ 22,552         | \$ 23,031         |
| Operating grants and contributions                       | 1,509                                    | 2,115            | -                           | -                 | 1,509             | 2,115             |
| Capital grants and contributions                         | 12,588                                   | 6,510            | 25                          | 5,460             | 12,613            | 11,970            |
| General revenues   |  |                  |                             |                   |                   |                   |
| Property taxes   | 14,844                                   | 12,109           | 203                         | 205               | 15,047            | 12,314            |
| Sales taxes  | 21,610                                   | 21,296           | -                           | -                 | 21,610            | 21,296            |
| Other taxes  | 2,085                                    | 1,857            | -                           | -                 | 2,085             | 1,857             |
| Grants and contributions restricted to specific programs | 13                                       | 11               | 365                         | 319               | 378               | 330               |
| Other  | <u>1,596</u>                             | <u>1,486</u>     | <u>322</u>                  | <u>385</u>        | <u>1,918</u>      | <u>1,871</u>      |
| Total revenues   | <u>58,392</u>                            | <u>49,964</u>    | <u>19,320</u>               | <u>24,820</u>     | <u>77,712</u>     | <u>74,784</u>     |
| <b>Expenses</b>  |  |                  |                             |                   |                   |                   |
| General government                                       | 11,915                                   | 12,020           | -                           | -                 | 11,915            | 12,020            |
| Public safety  | 8,732                                    | 8,430            | -                           | -                 | 8,732             | 8,430             |
| Public works   | 21,794                                   | 20,884           | -                           | -                 | 21,794            | 20,884            |
| Health and welfare                                       | 1,672                                    | 1,765            | -                           | -                 | 1,672             | 1,765             |
| Economic development                                     | 1,585                                    | 1,458            | -                           | -                 | 1,585             | 1,458             |
| Culture and recreation                                   | 2,516                                    | 2,653            | -                           | -                 | 2,516             | 2,653             |
| Interest on long-term debt                               | 2,265                                    | 3,614            | -                           | -                 | 2,265             | 3,614             |
| Solid waste  | -  | -                | 3,701                       | 3,628             | 3,701             | 3,628             |
| Mosquito abatement                                       | -  | -                | 809                         | 804               | 809               | 804               |
| Water  | -  | -                | 10,735                      | 9,311             | 10,735            | 9,311             |
| Sewer  | -  | -                | <u>9,570</u>                | <u>9,467</u>      | <u>9,570</u>      | <u>9,467</u>      |
| Total expenses   | <u>50,479</u>                            | <u>50,824</u>    | <u>24,815</u>               | <u>23,210</u>     | <u>75,294</u>     | <u>74,034</u>     |
| Excess (deficiency) before transfers                     | 7,913                                    | (860)            | (5,495)                     | 1,610             | 2,418             | 750               |
| Transfers  | <u>(2,085)</u>                           | <u>(2,078)</u>   | <u>2,085</u>                | <u>2,078</u>      | <u>-</u>          | <u>-</u>          |
| Increase (decrease) in net position                      | 5,828                                    | (2,938)          | (3,410)                     | 3,688             | 2,418             | 750               |
| Net position— beginning                                  | <u>81,158</u>                            | <u>84,039</u>    | <u>126,133</u>              | <u>122,444</u>    | <u>207,291</u>    | <u>206,483</u>    |
| Prior period adjustment                                  | <u>(1,086)</u>                           | <u>58</u>        | <u>1,086</u>                | <u>-</u>          | <u>-</u>          | <u>58</u>         |
| Net position – beginning, as restated                    | <u>80,072</u>                            | <u>84,097</u>    | <u>127,219</u>              | <u>122,444</u>    | <u>207,291</u>    | <u>206,541</u>    |
| Net position – ending                                    | <u>\$ 85,900</u>                         | <u>\$ 81,159</u> | <u>\$ 123,809</u>           | <u>\$ 126,132</u> | <u>\$ 209,709</u> | <u>\$ 207,291</u> |

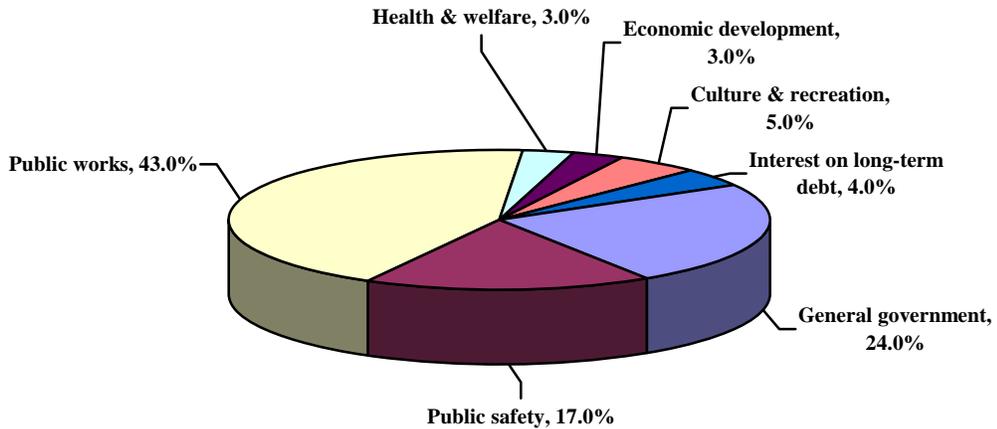
**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
For the Year Ended December 31, 2017**

The following charts illustrate the revenues and expense for governmental activities for 2017:

**Revenues by Source - Governmental Activities**



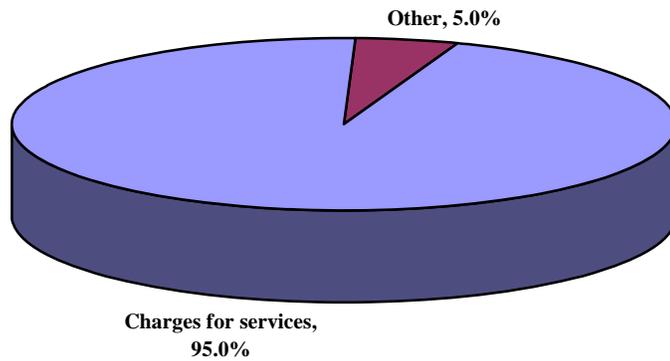
**Expenses by Function - Governmental Activities**



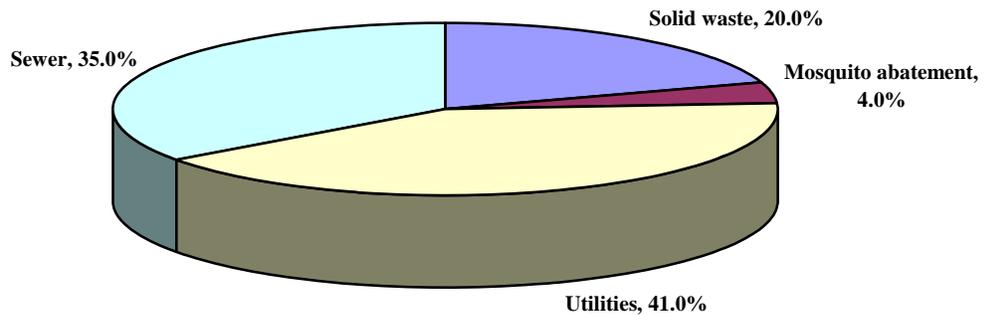
**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
For the Year Ended December 31, 2017**

The Parish's business-type revenues decreased 0.34% from the previous year due primarily to a significant increase in Grant revenue received and also for charges for services. Charges for services and fees accounted for approximately 95.4% of revenues for business-type activities. The total expenses associated with business-type activities increased insignificantly in 2017. The following charts illustrate the revenues and expense for business-type activities for 2017:

**Revenues by Source - Business-type Activities**



**Revenues by Fund - Business-type Activities**



**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
For the Year Ended December 31, 2017**

**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 a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, St. John the Baptist Parish's governmental funds reported combined ending fund balances of approximately \$70.1 million, a decrease of approximately \$8.1 million in comparison with the prior year. Approximately 1.2% of this total amount (approximately \$810 thousand) constitutes *unassigned fund balance*. 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 \$2,370,480, while total fund balance reached \$2,759,460. 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 22.78% of total General Fund expenditures, while total fund balance represents 26.52% of that same amount.

The fund balance of St. John the Baptist Parish's General Fund decreased by \$117,451 during the current fiscal year due to a decrease in property taxes collected and an overall decrease in revenue in 2017.

The fund balance of the Sales Tax District special revenue fund increased by \$106,826 during the current fiscal year due to a decrease in transfers to capital project construction funds.

The fund balance of the Roads and Bridges Fund increased by \$544,758 due to a decrease in expenses in 2017.

The fund balance of the 1992 General Obligation Sinking Fund decreased by \$1,628,633 due to scheduled debt payments.

The fund balance of the 2009 General Obligation Bond Fund decreased by \$3,286,531 due to expenses incurred related to construction of a new building.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
For the Year Ended December 31, 2017**

The fund balance of the Isaac Recovery CDBG Fund decreased by \$943,246 due to federal expenditures and timing of receipt of revenue.

The fund balance of the 2015 General Obligation Bond Fund decreased by \$1,203,299 due to scheduled debt payments.

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

**BUDGETARY HIGHLIGHTS**

The Parish's budget is prepared according to Louisiana law. During the course of the year, the Parish revises its budget to take into consideration significant changes in revenues or expenditures. Louisiana Revised Statute 39:1311 requires a budget amendment if either expected revenues are less, or anticipated expenditures in excess, of budgetary goals by 5% or more. The original budget for the Parish was adopted on December 27, 2016 and the final revised budget was adopted on May 22, 2018.

A statement showing the Parish's original and final budget compared with actual operating results is provided in the CAFR beginning on page 110.

A comparison of actual results as of December 31, 2017 and the original budget for the General Fund are as follows:

|                            | <u>Original<br/>Budget</u> |    | <u>Actual</u>    |    | <u>Difference</u> |
|----------------------------|----------------------------|----|------------------|----|-------------------|
| Total revenues             | \$ 4,689,038               | \$ | 4,421,556        | \$ | (267,482)         |
| Total expenditures         | 10,782,102                 |    | 10,407,071       |    | 375,031           |
| Other financing sources    | <u>6,044,628</u>           |    | <u>5,868,064</u> |    | <u>(176,564)</u>  |
| Net change in fund balance | <u>\$ (48,436)</u>         | \$ | <u>(117,451)</u> | \$ | <u>(69,015)</u>   |

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

|                            | <u>Original<br/>Budget</u> |    | <u>Final<br/>Budget</u> |    | <u>Difference</u> |
|----------------------------|----------------------------|----|-------------------------|----|-------------------|
| Total revenues             | \$ 4,689,038               | \$ | 4,429,479               | \$ | (259,559)         |
| Total expenditures         | 10,782,102                 |    | 10,359,496              |    | 442,606           |
| Other financing sources    | <u>6,044,628</u>           |    | <u>5,820,082</u>        |    | <u>(224,546)</u>  |
| Net change in fund balance | <u>\$ (48,436)</u>         | \$ | <u>(109,935)</u>        | \$ | <u>(61,499)</u>   |

Total revenue in the final amended budget were less than the original budget due to lower collections of ad valorem taxes than originally projected.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
**For the Year Ended December 31, 2017**

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

The Parish's investment in capital assets as of December 31, 2017 for its governmental and business-type activities were approximately \$232 million, net of depreciation as reflected in the schedule below:

|                          | Capital Assets<br>(in thousands) |                  |                             |                   |                   |                   |
|--------------------------|----------------------------------|------------------|-----------------------------|-------------------|-------------------|-------------------|
|                          | Governmental<br>Activities       |                  | Business-type<br>Activities |                   | Total             |                   |
|                          | 2017                             | 2016             | 2017                        | 2016              | 2017              | 2016              |
| Land                     | \$ 3,976                         | \$ 3,976         | \$ 1,679                    | \$ 1,679          | \$ 5,655          | \$ 5,655          |
| Buildings                | 34,124                           | 32,037           | 11,761                      | 11,120            | 45,886            | 43,157            |
| Equipment & fixtures     | 12,023                           | 7,201            | 2,684                       | 2,939             | 14,707            | 10,140            |
| Infrastructure           | 40,672                           | 42,006           | 107,793                     | 111,975           | 148,465           | 153,981           |
| Construction in progress | 16,649                           | 14,263           | 251                         | 184               | 16,901            | 14,447            |
| Total                    | <u>\$ 107,445</u>                | <u>\$ 99,483</u> | <u>\$ 124,168</u>           | <u>\$ 127,897</u> | <u>\$ 231,613</u> | <u>\$ 227,380</u> |

The 10.6% net increase in governmental activities capital assets is due primarily to purchases of furniture, fixtures, and equipment. The capital assets for business-type activities decreased approximately \$3 million. More detailed information on capital assets is included in Note 6 in the notes to the basic financial statements.

**LONG-TERM DEBT**

The Parish had approximately \$105 million in long-term debt as shown in the table below:

|   | Outstanding long-term debt<br>(in thousands) |                   |                             |                 |                   |                   |
|---|--|-------------------|-----------------------------|-----------------|-------------------|-------------------|
|   | Governmental<br>Activities                   |                   | Business-type<br>Activities |                 | Total             |                   |
|   | 2017   | 2016              | 2017                        | 2016            | 2017              | 2016              |
| General obligation bonds                  | \$ 59,110                                    | \$ 63,885         | \$ -                        | \$ -            | \$ 59,110         | \$ 63,885         |
| Certificates of indebtedness              | 194  | 362               | -                           | -               | 194               | 362               |
| Public improvement bonds                  | 12,785                                       | 13,550            | -                           | -               | 12,785            | 13,550            |
| Sales tax bonds                           | 3,993  | 5,007             | -                           | -               | 3,993             | 5,007             |
| Capital lease obligations                 | 555  | 245               | -                           | -               | 555               | 245               |
| Loans                                     | 839  | 891               | 1,935                       | 2,012           | 2,774             | 2,903             |
| Net post-employment<br>benefit obligation | 13,051                                       | 11,917            | -                           | -               | 13,051            | 11,917            |
| Net Pension Liability                     | 7,471  | 8,918             | 1,214                       | 1,557           | 8,685             | 10,475            |
| Revenue bonds                             | -  | -                 | 3,430                       | 3,695           | 3,430             | 3,695             |
| Discount/Premiums                         | 264  | 327               | -                           | -               | 264               | 327               |
| Total                                     | <u>\$ 98,262</u>                             | <u>\$ 105,102</u> | <u>\$ 6,579</u>             | <u>\$ 7,264</u> | <u>\$ 104,841</u> | <u>\$ 112,366</u> |

The Parish's long-term debt decreased by approximately \$6.84 million. This change is the net result of principal payments and the decrease in Net Pension Liability.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
For the Year Ended December 31, 2017**

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

**NEW REPORTING STANDARDS**

In June 2015, the GASB issued Statement No. 75 – Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. This Statement replaces the requirements of Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB. The provisions of this Statement are effective for financial statements for periods beginning after June 15, 2017. The impact of the implementation of this Statement to the Parish's financial statements has not been assessed at this time.

In March 2017, the GASB issued Statement No. 85 – Omnibus 2017. The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]). The provisions of this Statement are effective for financial statements for periods beginning after June 15, 2017. The impact of the implementation of this Statement to the Parish's financial statements has not been assessed at this time.

In May 2017, the GASB issued Statement No. 86 - Certain Debt Extinguishment Issues. The primary objective of this Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources—resources other than the proceeds of refunding debt—are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance. The provisions of this Statement are effective for financial statements for the periods beginning after June 25, 2017. The impact of the implementation of this Statement to the Parish's financial statements has not been assessed at this time.

In June 2017, the GASB issued Statement No. 87 - Leases. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
For the Year Ended December 31, 2017**

and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The provisions of this Statement are effective for financial statements for the periods beginning after December 15, 2019. The impact of the implementation of this Statement to the Parish's financial statements has not been assessed at this time.

In April 2018, the GASB issued Statement No. 88 - Certain Disclosures Related to Debt. The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. For notes to financial statements related to debt, this Statement also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt. The provisions of this Statement are effective for financial statements for the periods beginning after June 25, 2018. The impact of the implementation of this Statement to the Parish's financial statements has not been assessed at this time.

**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 1801 W. Airline Hwy., LaPlace, LA 70068.

## **BASIC FINANCIAL STATEMENTS**

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**STATEMENT OF NET POSITION**  
**December 31, 2017**

|   | PRIMARY GOVERNMENT   |                       |                       | COMPONENT            |
|---|----------------------|-----------------------|-----------------------|----------------------|
|   | GOVERNMENTAL         | BUSINESS-TYPE         | TOTAL                 | UNIT                 |
|   | ACTIVITIES           | ACTIVITIES            |                       | LIBRARY              |
| <b>ASSETS</b>                                 |                      |                       |                       |                      |
| Cash and cash equivalents                     | \$ 55,971,098        | \$ 3,070,421          | \$ 59,041,519         | \$ 8,159,226         |
| Inventory, at cost                            | -                    | 479,743               | 479,743               | -                    |
| Receivables, net                              |                      |                       |                       |                      |
| Accounts                                      | 374,452              | 3,616,451             | 3,990,903             | -                    |
| Ad valorem taxes                              | 13,331,011           | -                     | 13,331,011            | 3,973,444            |
| Sales and use taxes                           | 3,546,552            | -                     | 3,546,552             | 59,382               |
| Other   | 152,681              | -                     | 152,681               | -                    |
| Due from other governments                    | 3,494,168            | 252,875               | 3,747,043             | -                    |
| Prepaid items                                 | 227,531              | 117,519               | 345,050               | -                    |
| Restricted assets                             | -                    | 1,970,795             | 1,970,795             | -                    |
| Internal balances                             | 1,928,815            | (1,928,815)           | -                     | -                    |
| Capital assets not being depreciated          | 20,625,738           | 1,929,819             | 22,555,557            | -                    |
| Capital assets being depreciated, net         | 86,819,302           | 122,238,039           | 209,057,341           | 5,213,314            |
| <b>TOTAL ASSETS</b>                           | <b>186,471,348</b>   | <b>131,746,847</b>    | <b>318,218,195</b>    | <b>17,405,366</b>    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>         |                      |                       |                       |                      |
| Deferred amounts related to pension liability | 4,504,350            | 1,664,898             | 6,169,248             | 345,167              |
| Deferred amounts related to refunding         | 1,527,553            | -                     | 1,527,553             | -                    |
| <b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>   | <b>6,031,903</b>     | <b>1,664,898</b>      | <b>7,696,801</b>      | <b>345,167</b>       |
| <b>LIABILITIES</b>                            |                      |                       |                       |                      |
| Accounts, salaries, and other payables        | 4,999,850            | 1,401,904             | 6,401,754             | 44,744               |
| Contracts payable                             | 1,451,903            | -                     | 1,451,903             | -                    |
| Deposits due others                           | -                    | 1,241,975             | 1,241,975             | -                    |
| Other liabilities                             | 48,987               | 142,822               | 191,809               | 164,206              |
| Interest payable                              | 621,124              | 9,661                 | 630,785               | -                    |
| Noncurrent liabilities:                       |                      |                       |                       |                      |
| Due within one year                           | 7,124,802            | 363,000               | 7,487,802             | -                    |
| Due in more than one year                     | 91,137,965           | 6,215,491             | 97,353,456            | 1,521,732            |
| <b>TOTAL LIABILITIES</b>                      | <b>105,384,631</b>   | <b>9,374,853</b>      | <b>114,759,484</b>    | <b>1,730,682</b>     |
| <b>DEFERRED INFLOWS OF RESOURCES</b>          |                      |                       |                       |                      |
| Deferred amounts related to pension liability | 1,218,957            | 227,565               | 1,446,522             | 63,114               |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>    | <b>1,218,957</b>     | <b>227,565</b>        | <b>1,446,522</b>      | <b>63,114</b>        |
| <b>NET POSITION</b>                           |                      |                       |                       |                      |
| Net investment in capital assets              | 57,594,200           | 118,803,325           | 176,397,525           | 5,213,314            |
| Restricted for:                               |                      |                       |                       |                      |
| Special revenue                               | 30,147,711           | -                     | 30,147,711            | -                    |
| Debt service                                  | 10,770,195           | 363,000               | 11,133,195            | -                    |
| Customer deposits                             | -                    | 159,797               | 159,797               | -                    |
| Endowment                                     | -                    | -                     | -                     | 5,000                |
| Unrestricted                                  | (12,612,443)         | 4,483,205             | (8,129,238)           | 10,738,423           |
| <b>TOTAL NET POSITION</b>                     | <b>\$ 85,899,663</b> | <b>\$ 123,809,327</b> | <b>\$ 209,708,990</b> | <b>\$ 15,956,737</b> |

The accompanying notes are an integral part of this statement.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended December 31, 2017**

| Functions/Programs                           | Expenses             | Program Revenues     |                                    |                                  |
|--|----------------------|----------------------|------------------------------------|----------------------------------|
|  |                      | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |
| <b>Primary government:</b>                   |                      |                      |                                    |                                  |
| Governmental activities:                     |                      |                      |                                    |                                  |
| General government                           | \$ 11,914,592        | \$ 1,334,824         | \$ 2,672                           | \$ 1,224,162                     |
| Public safety                                | 8,731,789            | 1,644,852            | 668,739                            | -                                |
| Public works and transportation              | 21,794,289           | 544,706              | 525,348                            | 1,709,179                        |
| Health and welfare                           | 1,672,457            | 501,253              | 217,471                            | -                                |
| Economic development                         | 1,585,443            | -                    | 22,500                             | 9,655,233                        |
| Culture and recreation                       | 2,516,387            | 121,945              | 71,822                             | -                                |
| Interest and other charges on long-term debt | 2,265,094            | -                    | -                                  | -                                |
| <b>Total Governmental Activities</b>         | <b>50,480,051</b>    | <b>4,147,580</b>     | <b>1,508,552</b>                   | <b>12,588,574</b>                |
| Business-type Activities:                    |                      |                      |                                    |                                  |
| Solid Waste                                  | 3,701,480            | 3,942,319            | -                                  | -                                |
| Mosquito                                     | 809,252              | 543,012              | -                                  | -                                |
| Utilities                                    | 10,734,997           | 7,514,076            | -                                  | 24,611                           |
| Sewer  | 9,568,557            | 6,405,150            | -                                  | -                                |
| <b>Total Business-type Activities</b>        | <b>24,814,286</b>    | <b>18,404,557</b>    | <b>-</b>                           | <b>24,611</b>                    |
| <b>Total Primary Government</b>              | <b>\$ 75,294,337</b> | <b>\$ 22,552,137</b> | <b>\$ 1,508,552</b>                | <b>\$ 12,613,185</b>             |
| <b>Component Unit:</b>                       |                      |                      |                                    |                                  |
| Library                                      | \$ 3,613,763         | \$ 48,103            | \$ 2,462                           | \$ -                             |

General Revenues:  
Ad valorem  
Sales taxes  
Franchise taxes  
Beer taxes  
Severance taxes  
Video poker taxes  
State revenue sharing (unrestricted)  
Grants and contributions not restricted  
Investment earnings  
Other general revenues  
Transfers  
Total general revenues and transfers

Change in net position

Net position-beginning of year  
Prior period adjustment (Note 20)  
Net position-beginning (as restated)

Net position-end of year

The accompanying notes are an integral part of this statement.

| Net (Expense) Revenue and<br>Changes in Net Position |                             |                       |                      |
|--|-----------------------------|-----------------------|----------------------|
| Primary Government                                   |                             |                       | Component Unit       |
| Governmental<br>Activities                           | Business-type<br>Activities | Total                 | Library              |
| \$ (9,352,934)                                       | \$ -                        | \$ (9,352,934)        | \$ -                 |
| (6,418,198)  | -                           | (6,418,198)           | -                    |
| (19,015,056)   | -                           | (19,015,056)          | -                    |
| (953,733)  | -                           | (953,733)             | -                    |
| 8,092,290  | -                           | 8,092,290             | -                    |
| (2,322,620)  | -                           | (2,322,620)           | -                    |
| (2,265,094)  | -                           | (2,265,094)           | -                    |
| <u>(32,235,345)</u>                                  | <u>-</u>                    | <u>(32,235,345)</u>   | <u>-</u>             |
| -  | 240,839                     | 240,839               | -                    |
| -  | (266,240)                   | (266,240)             | -                    |
| -  | (3,196,310)                 | (3,196,310)           | -                    |
| -  | (3,163,407)                 | (3,163,407)           | -                    |
| <u>-</u>   | <u>(6,385,118)</u>          | <u>(6,385,118)</u>    | <u>-</u>             |
| <u>(32,235,345)</u>                                  | <u>(6,385,118)</u>          | <u>(38,620,463)</u>   | <u>-</u>             |
| -  | -                           | -                     | (3,563,198)          |
| 14,844,302   | 202,691                     | 15,046,993            | 4,007,771            |
| 21,610,483   | -                           | 21,610,483            | -                    |
| 1,396,319  | -                           | 1,396,319             | -                    |
| 39,668   | -                           | 39,668                | -                    |
| 29,240   | -                           | 29,240                | -                    |
| 619,339  | -                           | 619,339               | -                    |
| 108,775  | -                           | 108,775               | 89,074               |
| 12,398   | 365,114                     | 377,512               | -                    |
| 332,633  | 21,263                      | 353,896               | 4,764                |
| 1,154,516  | 301,817                     | 1,456,333             | 12,781               |
| (2,085,143)  | 2,085,143                   | -                     | -                    |
| <u>38,062,530</u>                                    | <u>2,976,028</u>            | <u>41,038,558</u>     | <u>4,114,390</u>     |
| 5,827,185  | (3,409,090)                 | 2,418,095             | 551,192              |
| 81,158,272   | 126,132,623                 | 207,290,895           | 15,405,545           |
| (1,085,794)  | 1,085,794                   | -                     | -                    |
| <u>80,072,478</u>                                    | <u>127,218,417</u>          | <u>207,290,895</u>    | <u>15,405,545</u>    |
| <u>\$ 85,899,663</u>                                 | <u>\$ 123,809,327</u>       | <u>\$ 209,708,990</u> | <u>\$ 15,956,737</u> |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
December 31, 2017**

|  | General             | Sales Tax District  | Roads and Bridges   | 1992 General Obligation Sinking | 2009 General Obligation Bond | Isaac Hurricane CDBG | 2015 General Obligation Bond Construction | Non-Major Governmental Funds | Total Governmental Funds |
|--|---------------------|---------------------|---------------------|---------------------------------|------------------------------|----------------------|---|------------------------------|--------------------------|
| <b>ASSETS</b>  |                     |                     |                     |                                 |                              |                      |   |                              |                          |
| Cash and cash equivalents                                    | \$ 1,549,295        | \$ 5,443,701        | \$ 862,912          | \$ 3,423,629                    | \$ 392,692                   | \$ 1,795             | \$ 11,928,995                             | \$ 32,368,079                | \$ 55,971,098            |
| Receivables (net of allowances for uncollectible)            |                     |                     |                     |                                 |                              |                      |   |                              |                          |
| Accounts   | 121,578             | -                   | -                   | -                               | -                            | -                    | 9,300                                     | 243,574                      | 374,452                  |
| Ad valorem taxes   | 1,921,166           | -                   | -                   | 4,716,243                       | -                            | -                    | -   | 6,693,602                    | 13,331,011               |
| Sales and use taxes  | 17,344              | 1,489,304           | 611,971             | -                               | -                            | -                    | -   | 1,427,933                    | 3,546,552                |
| Other  | -                   | -                   | 49,471              | -                               | -                            | -                    | -   | 103,210                      | 152,681                  |
| Due from other funds   | 136,296             | 1,829,607           | 820,242             | -                               | 1,200,000                    | -                    | -   | 1,041,634                    | 5,027,779                |
| Due from other governments                                   | 42,424              | -                   | 43,211              | -                               | -                            | 2,018,283            | -   | 1,390,250                    | 3,494,168                |
| Prepaid items  | 57,483              | -                   | 64,117              | -                               | -                            | -                    | -   | 105,931                      | 227,531                  |
| <b>TOTAL ASSETS</b>  | <b>\$ 3,845,586</b> | <b>\$ 8,762,612</b> | <b>\$ 2,451,924</b> | <b>\$ 8,139,872</b>             | <b>\$ 1,592,692</b>          | <b>\$ 2,020,078</b>  | <b>\$ 11,938,295</b>                      | <b>\$ 43,374,213</b>         | <b>\$ 82,125,272</b>     |
| <b>LIABILITIES AND FUND BALANCES</b>                         |                     |                     |                     |                                 |                              |                      |   |                              |                          |
| Liabilities:   |                     |                     |                     |                                 |                              |                      |   |                              |                          |
| Accounts, salaries, and other payables                       | \$ 714,549          | \$ -                | \$ 495,100          | \$ -                            | \$ 1,232,759                 | \$ 975,929           | \$ -                                      | \$ 1,581,513                 | \$ 4,999,850             |
| Contracts payable  | -                   | -                   | 30,817              | -                               | 292,644                      | 812,441              | -   | 316,001                      | 1,451,903                |
| Due to other funds   | 331,497             | 100,000             | 8,476               | -                               | 7,778                        | 391,598              | 1,200,000                                 | 1,059,615                    | 3,098,964                |
| Other liabilities  | -                   | -                   | -                   | -                               | -                            | -                    | -   | 48,987                       | 48,987                   |
| <b>TOTAL LIABILITIES</b>                                     | <b>1,046,046</b>    | <b>100,000</b>      | <b>534,393</b>      | <b>-</b>                        | <b>1,533,181</b>             | <b>2,179,968</b>     | <b>1,200,000</b>                          | <b>3,006,116</b>             | <b>9,599,704</b>         |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                         |                     |                     |                     |                                 |                              |                      |   |                              |                          |
| Unavailable revenues   | 40,080              | -                   | 15,034              | -                               | -                            | 1,186,794            | -   | 1,167,358                    | 2,409,266                |
| <b>Total Deferred inflows of resources</b>                   | <b>40,080</b>       | <b>-</b>            | <b>15,034</b>       | <b>-</b>                        | <b>-</b>                     | <b>1,186,794</b>     | <b>-</b>                                  | <b>1,167,358</b>             | <b>2,409,266</b>         |
| Fund balance:  |                     |                     |                     |                                 |                              |                      |   |                              |                          |
| Nonspendable   | 388,980             | 100,000             | 72,593              | -                               | 7,778                        | 391,598              | 1,200,000                                 | 1,165,546                    | 3,326,495                |
| Restricted   | -                   | 8,562,612           | 1,829,904           | 8,139,872                       | -                            | -                    | -   | 22,385,518                   | 40,917,906               |
| Committed  | -                   | -                   | -                   | -                               | 51,733                       | -                    | 9,538,295                                 | 17,092,110                   | 26,682,138               |
| Unassigned   | 2,370,480           | -                   | -                   | -                               | -                            | (1,738,282)          | -   | (1,442,435)                  | (810,237)                |
| <b>Total fund balances</b>                                   | <b>2,759,460</b>    | <b>8,662,612</b>    | <b>1,902,497</b>    | <b>8,139,872</b>                | <b>59,511</b>                | <b>(1,346,684)</b>   | <b>10,738,295</b>                         | <b>39,200,739</b>            | <b>70,116,302</b>        |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b> | <b>\$ 3,845,586</b> | <b>\$ 8,762,612</b> | <b>\$ 2,451,924</b> | <b>\$ 8,139,872</b>             | <b>\$ 1,592,692</b>          | <b>\$ 2,020,078</b>  | <b>\$ 11,938,295</b>                      | <b>\$ 43,374,213</b>         | <b>\$ 82,125,272</b>     |

The accompanying notes are an integral part of this statement.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS**  
**BALANCE SHEET TO THE STATEMENT OF NET POSITION**  
**December 31, 2017**

|  |               |
|--|---------------|
| Fund Balances, Total Governmental Funds  | \$ 70,116,302 |
| 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.                               | 107,445,040   |
| Unavailable revenues are deferred in governmental funds but not in governmental activities   | 2,409,266     |
| Contributions to the pension plan in the current fiscal year and other pension related deferrals are deferred outflows of resources on the Statement of Net Position | 4,504,350     |
| Pension related deferrals are deferred inflows of resources on the Statement of Net Position   | (1,218,957)   |
| Deferred amounts related to refunding are deferred inflows of resources on the Statement of Net Position   | 1,527,553     |
| Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the governmental funds:             |               |
| Accrued interest payable   | (621,124)     |
| Bonds payable  | (75,888,000)  |
| Certificates of indebtedness payable   | (194,000)     |
| Loan payable   | (839,186)     |
| Capital lease obligations  | (555,165)     |
| Net OPEB obligation  | (13,050,822)  |
| Net pension liability  | (7,471,189)   |
| Premiums   | (264,405)     |
| Net Position of Governmental Activities  | \$ 85,899,663 |

The accompanying notes are an integral part of this statement.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
For the Year Ended December 31, 2017**

|   | General     | Sales Tax<br>District | Roads and<br>Bridges | 1992 General<br>Obligation<br>Sinking | 2009 General<br>Obligation<br>Bond | Isaac Recovery<br>CDBG | 2015<br>General<br>Obligation Bond | Non-Major<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|---|-------------|-----------------------|----------------------|---------------------------------------|------------------------------------|------------------------|------------------------------------|------------------------------------|--------------------------------|
| <b>REVENUES</b>                             |             |                       |                      |                                       |                                    |                        |                                    |                                    |                                |
| Taxes:                                      |             |                       |                      |                                       |                                    |                        |                                    |                                    |                                |
| Ad valorem                                  | \$2,151,124 | \$ -                  | \$ -                 | \$ 5,280,869                          | \$ -                               | \$ -                   | \$ -                               | \$ 7,412,309                       | \$ 14,844,302                  |
| Sales and use                               | -           | 9,230,462             | 3,714,005            | -                                     | -                                  | -                      | -                                  | 8,666,016                          | 21,610,483                     |
| Video poker                                 | -           | -                     | -                    | -                                     | -                                  | -                      | -                                  | 619,339                            | 619,339                        |
| Licenses and permits                        | 1,883,871   | -                     | -                    | -                                     | -                                  | -                      | -                                  | -                                  | 1,883,871                      |
| Intergovernmental revenues:                 |             |                       |                      |                                       |                                    |                        |                                    |                                    |                                |
| Federal grants                              | 82,181      | -                     | 726,134              | -                                     | 438,894                            | 9,532,620              | -                                  | 2,650,710                          | 13,430,539                     |
| State funds:                                |             |                       |                      |                                       |                                    |                        |                                    |                                    |                                |
| Parish transportation funds                 | -           | -                     | 497,881              | -                                     | -                                  | -                      | -                                  | -                                  | 497,881                        |
| State revenue sharing                       | 59,947      | -                     | -                    | -                                     | -                                  | -                      | -                                  | 48,656                             | 108,603                        |
| Other                                       | 68,908      | -                     | -                    | -                                     | -                                  | -                      | -                                  | 537,703                            | 606,611                        |
| Fees, charges, and commissions for services | 114,203     | -                     | 108,235              | -                                     | -                                  | -                      | -                                  | 1,421,686                          | 1,644,124                      |
| Fines and forfeitures                       | -           | -                     | 111,838              | -                                     | -                                  | -                      | -                                  | 1,644,852                          | 1,756,690                      |
| Investment earnings                         | 4,015       | 37,504                | 4,015                | 22,430                                | 10,053                             | -                      | 61,015                             | 193,601                            | 332,633                        |
| Other revenues                              | 57,307      | -                     | 117,349              | -                                     | -                                  | -                      | -                                  | 608,358                            | 783,014                        |
| Total Revenues                              | 4,421,556   | 9,267,966             | 5,279,457            | 5,303,299                             | 448,947                            | 9,532,620              | 61,015                             | 23,803,230                         | 58,118,090                     |

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES (CONTINUED)  
GOVERNMENTAL FUNDS  
For the Year Ended December 31, 2017**

|  | General     | Sales Tax<br>District | Roads and<br>Bridges | 1992 General<br>Obligation<br>Sinking | 2009 General<br>Obligation<br>Bond | Isaac Hurricane<br>CDBG | 2015<br>General<br>Obligation Bond | Non-Major<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|-------------|-----------------------|----------------------|---------------------------------------|------------------------------------|-------------------------|------------------------------------|------------------------------------|--------------------------------|
| <b>EXPENDITURES</b>  |             |                       |                      |                                       |                                    |                         |                                    |                                    |                                |
| Current:   |             |                       |                      |                                       |                                    |                         |                                    |                                    |                                |
| General government   | \$7,993,816 | \$ -                  | \$ -                 | \$ 368,744                            | \$ -                               | \$ -                    | \$ -                               | \$ 2,356,690                       | \$ 10,719,250                  |
| Public safety  | 1,075,526   | -                     | -                    | -                                     | -                                  | -                       | -                                  | 6,491,605                          | 7,567,131                      |
| Public works   | -           | -                     | -                    | -                                     | -                                  | 10,475,866              | -                                  | -                                  | 10,475,866                     |
| Health and welfare   | 253,224     | -                     | -                    | -                                     | -                                  | -                       | -                                  | 1,305,744                          | 1,558,968                      |
| Economic development   | -           | -                     | -                    | -                                     | -                                  | -                       | -                                  | 1,504,209                          | 1,504,209                      |
| Transportation   | -           | -                     | 6,635,979            | -                                     | -                                  | -                       | -                                  | 1,259,931                          | 7,895,910                      |
| Culture and recreation                                       | -           | -                     | -                    | -                                     | -                                  | -                       | -                                  | 1,690,680                          | 1,690,680                      |
| Capital Outlay   | 190,142     | -                     | 1,482,786            | -                                     | 5,441,410                          | -                       | 64,314                             | 6,620,607                          | 13,799,259                     |
| Debt service   |             |                       |                      |                                       |                                    |                         |                                    |                                    |                                |
| Principal  | 837,000     | -                     | -                    | 4,775,000                             | -                                  | -                       | -                                  | 1,282,403                          | 6,894,403                      |
| Interest   | 57,363      | -                     | -                    | 1,788,188                             | -                                  | -                       | -                                  | 658,370                            | 2,503,921                      |
| Total Expenditures   | 10,407,071  | -                     | 8,118,765            | 6,931,932                             | 5,441,410                          | 10,475,866              | 64,314                             | 23,170,239                         | 64,609,597                     |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (5,985,515) | 9,267,966             | (2,839,308)          | (1,628,633)                           | (4,992,463)                        | (943,246)               | (3,299)                            | 632,991                            | (6,491,507)                    |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |             |                       |                      |                                       |                                    |                         |                                    |                                    |                                |
| Debt issued  | -           | -                     | -                    | -                                     | -                                  | -                       | -                                  | 430,454                            | 430,454                        |
| Transfers in   | 5,985,064   | -                     | 4,417,020            | -                                     | 1,705,932                          | -                       | -                                  | 2,502,487                          | 14,610,503                     |
| Transfers out  | (117,000)   | (9,161,140)           | (1,032,954)          | -                                     | -                                  | -                       | (1,200,000)                        | (5,184,552)                        | (16,695,646)                   |
| Total Other Financing Sources (Uses)                         | 5,868,064   | (9,161,140)           | 3,384,066            | -                                     | 1,705,932                          | -                       | (1,200,000)                        | (2,251,611)                        | (1,654,689)                    |
| Net Change in Fund Balances                                  | (117,451)   | 106,826               | 544,758              | (1,628,633)                           | (3,286,531)                        | (943,246)               | (1,203,299)                        | (1,618,620)                        | (8,146,196)                    |
| Fund balances -- beginning of year                           | 2,876,911   | 8,555,786             | 1,357,739            | 9,768,505                             | 3,346,042                          | (403,438)               | 11,941,594                         | 40,819,359                         | 78,262,498                     |
| Fund balances -- end of year                                 | \$2,759,460 | \$8,662,612           | \$1,902,497          | \$8,139,872                           | \$59,511                           | \$(1,346,684)           | \$10,738,295                       | \$39,200,739                       | \$70,116,302                   |

The accompanying notes are an integral part of this statement.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2017**

|   |                            |
|---|----------------------------|
| Net Change in Fund Balances, Total Governmental Funds   | \$ (8,146,196)             |
| <p>Amounts reported for governmental activities in the Statement of Activities are different because:</p>   |                            |
| <p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:</p>   |                            |
| Capital outlays   | 13,799,259                 |
| Depreciation expense  | (4,727,056)                |
| Contributions to the pension plan in the current fiscal year are not included on the Statement of Activities  | 14,534                     |
| Transfers of completed capital projects to the business-type activities are shown on the Statement of Activities, but not on the fund financial statements.   | (24,611)                   |
| <p>The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is issued, whereas these amounts are deferred and amortized in the Statement of Activities:</p> |                            |
| Proceeds from long-term debt issued   | (430,454)                  |
| Principal payments on long-term debt  | 6,774,000                  |
| Changes to premiums and discounts   | (76,056)                   |
| Capital lease payments  | 120,403                    |
| Change in net post-employment benefit obligations   | (1,133,405)                |
| Increase in accrued interest payable  | 314,883                    |
| 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  |                            |
| Pension expense   | (560,903)                  |
| Difference in revenue recognition on the modified accrual basis as reported in the fund statements versus revenue recognition on the full accrual basis   | <u>(97,213)</u>            |
| Change in Net Position of Governmental Activities   | <u><u>\$ 5,827,185</u></u> |

The accompanying notes are an integral part of this statement.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**December 31, 2017**

|   | BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS |                       |                      |                      |                              |
|---|---|-----------------------|----------------------|----------------------|------------------------------|
|   | Solid<br>Waste                            | Mosquito<br>Abatement | Utilities<br>System  | Sewerage             | Total<br>Enterprise<br>Funds |
| <b>ASSETS</b>   |   |                       |                      |                      |                              |
| Current assets  |   |                       |                      |                      |                              |
| Cash and cash equivalents                             | \$ 286,824                                | \$ 1,865              | \$ 1,986,344         | \$ 795,388           | \$ 3,070,421                 |
| Inventory   | -   | -                     | 479,743              | -                    | 479,743                      |
| Receivables, net                                      | 175,019                                   | 207,542               | 2,923,062            | 310,828              | 3,616,451                    |
| Due from other funds                                  | 3,234,962                                 | 267,739               | 73,378               | 2,875,791            | 6,451,870                    |
| Due from other governments                            | -   | -                     | -                    | 252,875              | 252,875                      |
| Prepaid items   | -   | -                     | 75,641               | 41,878               | 117,519                      |
| Restricted cash                                       | -   | -                     | 1,970,795            | -                    | 1,970,795                    |
| Total current assets                                  | <u>3,696,805</u>                          | <u>477,146</u>        | <u>7,508,963</u>     | <u>4,276,760</u>     | <u>15,959,674</u>            |
| Noncurrent assets                                     |   |                       |                      |                      |                              |
| Capital assets, net                                   | -   | -                     | 56,647,933           | 67,519,925           | 124,167,858                  |
| Total noncurrent assets                               | <u>-</u>                                  | <u>-</u>              | <u>56,647,933</u>    | <u>67,519,925</u>    | <u>124,167,858</u>           |
| Total assets  | <u>\$ 3,696,805</u>                       | <u>\$ 477,146</u>     | <u>\$ 64,156,896</u> | <u>\$ 71,796,685</u> | <u>\$ 140,127,532</u>        |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                 |   |                       |                      |                      |                              |
| Deferred amounts related to pension liability         | -   | -                     | 803,257              | 861,641              | 1,664,898                    |
| TOTAL DEFERRED OUTFLOWS OF RESOURCES                  | <u>-</u>                                  | <u>-</u>              | <u>803,257</u>       | <u>861,641</u>       | <u>1,664,898</u>             |
| <b>LIABILITIES</b>                                    |   |                       |                      |                      |                              |
| Current liabilities                                   |   |                       |                      |                      |                              |
| Accounts and salaries payable                         | \$ 515,881                                | \$ 60,236             | \$ 395,171           | \$ 430,616           | \$ 1,401,904                 |
| Due to other funds                                    | -   | 23,000                | 6,691,162            | 1,666,523            | 8,380,685                    |
| Other liabilities                                     | -   | -                     | 142,822              | -                    | 142,822                      |
| Bonds and loans payable, current portion              | -   | -                     | 363,000              | -                    | 363,000                      |
| Accrued interest payable                              | -   | -                     | 9,661                | -                    | 9,661                        |
| Current liabilities payable from restricted assets:   |   |                       |                      |                      |                              |
| Customer deposits                                     | -   | -                     | 1,241,975            | -                    | 1,241,975                    |
| Total current liabilities                             | <u>515,881</u>                            | <u>83,236</u>         | <u>8,843,791</u>     | <u>2,097,139</u>     | <u>11,540,047</u>            |
| Noncurrent liabilities                                |   |                       |                      |                      |                              |
| Bonds and loans payable                               | -   | -                     | 5,001,533            | -                    | 5,001,533                    |
| Net pension liability                                 | -   | -                     | 584,686              | 629,272              | 1,213,958                    |
| Total noncurrent liabilities                          | <u>-</u>                                  | <u>-</u>              | <u>5,586,219</u>     | <u>629,272</u>       | <u>6,215,491</u>             |
| Total liabilities                                     | <u>515,881</u>                            | <u>83,236</u>         | <u>14,430,010</u>    | <u>2,726,411</u>     | <u>17,755,538</u>            |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                  |   |                       |                      |                      |                              |
| Deferred amounts related to pension liability         | -   | -                     | 109,023              | 118,542              | 227,565                      |
| TOTAL DEFERRED INFLOWS OF RESOURCES                   | <u>-</u>                                  | <u>-</u>              | <u>109,023</u>       | <u>118,542</u>       | <u>227,565</u>               |
| <b>NET POSITION</b>                                   |   |                       |                      |                      |                              |
| Net investment in capital assets                      | -   | -                     | 51,283,400           | 67,519,925           | 118,803,325                  |
| Restricted:   |   |                       |                      |                      |                              |
| Debt service  | -   | -                     | 363,000              | -                    | 363,000                      |
| Customer deposits                                     | -   | -                     | 159,797              | -                    | 159,797                      |
| Unrestricted  | 3,180,924                                 | 393,910               | (1,385,077)          | 2,293,448            | 4,483,205                    |
| Total net position                                    | <u>3,180,924</u>                          | <u>393,910</u>        | <u>50,421,120</u>    | <u>69,813,373</u>    | <u>123,809,327</u>           |
| Total liabilities, deferred inflows, and net position | <u>\$ 3,696,805</u>                       | <u>\$ 477,146</u>     | <u>\$ 64,960,153</u> | <u>\$ 72,658,326</u> | <u>\$ 141,792,430</u>        |

The accompanying notes are an integral part of this statement.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**STATEMENTS OF REVENUES, EXPENSES, AND**  
**CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**For the Year Ended December 31, 2017**

|   | BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS |                       |                      |                      | Total<br>Enterprise<br>Funds |
|---|---|-----------------------|----------------------|----------------------|------------------------------|
|   | Solid<br>Waste                            | Mosquito<br>Abatement | Utilities<br>System  | Sewerage             |                              |
| Operating revenues                                  |   |                       |                      |                      |                              |
| Charges for Services:                               |   |                       |                      |                      |                              |
| Water sales   | \$ -                                      | \$ -                  | \$ 7,402,859         | \$ -                 | \$ 7,402,859                 |
| Sewer charges                                       | -   | -                     | -                    | 5,195,036            | 5,195,036                    |
| Mosquito abatement                                  | -   | 543,012               | -                    | -                    | 543,012                      |
| Fees, charges, and commissions                      | 3,942,319                                 | -                     | 111,213              | 1,210,114            | 5,263,646                    |
| Other income  | -   | -                     | 202,919              | 98,902               | 301,821                      |
| Total revenues                                      | <u>3,942,319</u>                          | <u>543,012</u>        | <u>7,716,991</u>     | <u>6,504,052</u>     | <u>18,706,374</u>            |
| Operating expenses                                  |   |                       |                      |                      |                              |
| General administration                              | -   | -                     | 3,052,989            | 1,068,832            | 4,121,821                    |
| Purification  | -   | -                     | 1,490,573            | -                    | 1,490,573                    |
| Distribution  | -   | -                     | 339,443              | -                    | 339,443                      |
| Sales and operations                                | -   | -                     | 2,973,689            | 3,008,197            | 5,981,886                    |
| Plant   | -   | -                     | 27,755               | 2,347,592            | 2,375,347                    |
| Vehicles  | -   | -                     | -                    | 135,221              | 135,221                      |
| Indirect costs                                      | 168,000                                   | -                     | -                    | -                    | 168,000                      |
| Contract services                                   | 3,533,480                                 | 809,252               | 40,140               | 31,320               | 4,414,192                    |
| Depreciation  | -   | -                     | 2,652,344            | 2,977,395            | 5,629,739                    |
| Total operating expenses                            | <u>3,701,480</u>                          | <u>809,252</u>        | <u>10,576,933</u>    | <u>9,568,557</u>     | <u>24,656,222</u>            |
| Operating income (loss)                             | <u>240,839</u>                            | <u>(266,240)</u>      | <u>(2,859,942)</u>   | <u>(3,064,505)</u>   | <u>(5,949,848)</u>           |
| Nonoperating income (expense)                       |   |                       |                      |                      |                              |
| Ad valorem tax                                      | -   | 202,691               | -                    | -                    | 202,691                      |
| Grant revenue                                       | -   | -                     | 129,101              | 236,013              | 365,114                      |
| Interest income                                     | 3,015                                     | 516                   | 14,985               | 2,747                | 21,263                       |
| Interest expense                                    | -   | -                     | (158,064)            | -                    | (158,064)                    |
| Net nonoperating income (expense)                   | <u>3,015</u>                              | <u>203,207</u>        | <u>(13,978)</u>      | <u>238,760</u>       | <u>431,004</u>               |
| Income (loss) before contributions<br>and transfers | <u>243,854</u>                            | <u>(63,033)</u>       | <u>(2,873,920)</u>   | <u>(2,825,745)</u>   | <u>(5,518,844)</u>           |
| Capital contributions                               | -   | -                     | -                    | 24,611               | 24,611                       |
| Transfers in  | -   | 20,000                | 1,947,056            | 2,546,679            | 4,513,735                    |
| Transfers out                                       | <u>(39,977)</u>                           | <u>(15,165)</u>       | <u>(1,199,926)</u>   | <u>(1,173,524)</u>   | <u>(2,428,592)</u>           |
| Change in net position                              | 203,877                                   | (58,198)              | (2,126,790)          | (1,427,979)          | (3,409,090)                  |
| Net position-beginning of year                      | <u>2,977,047</u>                          | <u>452,108</u>        | <u>51,462,116</u>    | <u>71,241,352</u>    | <u>126,132,623</u>           |
| Prior period adjustment (Note 20)                   | -   | -                     | 1,085,794            | -                    | 1,085,794                    |
| Net position-beginning (as restated)                | <u>2,977,047</u>                          | <u>452,108</u>        | <u>52,547,910</u>    | <u>71,241,352</u>    | <u>127,218,417</u>           |
| Net position - end of year                          | <u>\$ 3,180,924</u>                       | <u>\$ 393,910</u>     | <u>\$ 50,421,120</u> | <u>\$ 69,813,373</u> | <u>\$ 123,809,327</u>        |

The accompanying notes are an integral part of this statement.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the Year Ended December 31, 2017**

|  | Solid<br>Waste    | Mosquito<br>Abatement | Utilities<br>System | Sewerage          | Total<br>Enterprise<br>Funds |
|--|-------------------|-----------------------|---------------------|-------------------|------------------------------|
| <b>Cash Flows From Operating Activities:</b>                     |                   |                       |                     |                   |                              |
| Receipts from customers and users                                | \$ 3,930,248      | \$ 546,537            | \$ 7,981,756        | \$ 6,320,540      | \$ 18,779,081                |
| Other receipts   | -                 | -                     | 202,919             | 98,902            | 301,821                      |
| Payments to suppliers  | (228,161)         | (749,016)             | (5,214,267)         | (3,625,744)       | (9,817,188)                  |
| Payments to employees and related benefits                       | -                 | -                     | (3,023,827)         | (2,876,885)       | (5,900,712)                  |
| Contract services  | (3,533,480)       | -                     | -                   | -                 | (3,533,480)                  |
| Receipts from (payments for) interfund services provided         | (773,913)         | (57,258)              | 259,321             | (57,494)          | (629,344)                    |
| Payments for interfund services used                             | -                 | 23,000                | 692,907             | (396,689)         | 319,218                      |
| Net Cash Provided by (Used in) Operating Activities              | <u>(605,306)</u>  | <u>(236,737)</u>      | <u>898,809</u>      | <u>(537,370)</u>  | <u>(480,604)</u>             |
| <b>Cash Flows From NonCapital Financing Activities:</b>          |                   |                       |                     |                   |                              |
| Transfers to other funds   | (39,977)          | (15,165)              | (1,199,926)         | (1,173,524)       | (2,428,592)                  |
| Advances from other funds  | -                 | 20,000                | 1,947,056           | 2,546,679         | 4,513,735                    |
| Ad valorem taxes   | -                 | 202,691               | -                   | -                 | 202,691                      |
| Subsidy from federal grants                                      | -                 | -                     | 129,101             | 236,013           | 365,114                      |
| Net Cash Provided by (Used in) NonCapital Financing Activities   | <u>(39,977)</u>   | <u>207,526</u>        | <u>876,231</u>      | <u>1,609,168</u>  | <u>2,652,948</u>             |
| <b>Cash Flows From Capital and Related Financing Activities:</b> |                   |                       |                     |                   |                              |
| Proceeds from capital debt                                       | -                 | -                     | 384,059             | -                 | 384,059                      |
| Purchases of capital assets                                      | -                 | -                     | (410,545)           | (379,942)         | (790,487)                    |
| Principal paid on capital debt                                   | -                 | -                     | (351,000)           | -                 | (351,000)                    |
| Interest paid on capital debt                                    | -                 | -                     | (158,064)           | -                 | (158,064)                    |
| Net Cash Used in Capital and Related Financing Activities        | <u>-</u>          | <u>-</u>              | <u>(535,550)</u>    | <u>(379,942)</u>  | <u>(915,492)</u>             |
| <b>Cash Flows From Investing Activities:</b>                     |                   |                       |                     |                   |                              |
| Interest and dividends received                                  | 3,015             | 516                   | 14,985              | 2,747             | 21,263                       |
| Net Cash Provided by Investing Activities                        | <u>3,015</u>      | <u>516</u>            | <u>14,985</u>       | <u>2,747</u>      | <u>21,263</u>                |
| Net Increase (Decrease) in Cash and Cash Equivalents             | (642,268)         | (28,695)              | 1,254,475           | 694,603           | 1,278,115                    |
| Cash and Cash Equivalents, Beginning of Year                     | 929,092           | 30,560                | 2,702,664           | 100,785           | 3,763,101                    |
| Cash and Cash Equivalents, End of Year                           | <u>\$ 286,824</u> | <u>\$ 1,865</u>       | <u>\$ 3,957,139</u> | <u>\$ 795,388</u> | <u>\$ 5,041,216</u>          |

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS (CONTINUED)  
For the Year Ended December 31, 2017**

|  | Solid<br>Waste      | Mosquito<br>Abatement | Utilities<br>System | Sewerage            | Total<br>Enterprise<br>Funds |
|--|---------------------|-----------------------|---------------------|---------------------|------------------------------|
| <b>Reconciliation to Statement of Fund Net Position:</b>   |                     |                       |                     |                     |                              |
| Cash and cash equivalents  | \$ 286,824          | \$ 1,865              | \$ 1,986,344        | \$ 795,388          | \$ 3,070,421                 |
| Restricted assets - cash and cash equivalents  | -                   | -                     | 1,970,795           | -                   | 1,970,795                    |
| Cash and Cash Equivalents, End of Year   | <u>\$ 286,824</u>   | <u>\$ 1,865</u>       | <u>\$ 3,957,139</u> | <u>\$ 795,388</u>   | <u>\$ 5,041,216</u>          |
| <b>Reconciliation of Operating Income to Net Cash<br/>Provided by (Used in) Operating Activities:</b>    |                     |                       |                     |                     |                              |
| Operating income (loss)  | \$ 240,839          | \$ (266,240)          | \$ (2,859,942)      | \$ (3,064,505)      | \$ (5,949,848)               |
| Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities: |                     |                       |                     |                     |                              |
| Depreciation expense   | -                   | -                     | 2,652,344           | 2,977,395           | 5,629,739                    |
| Changes in assets and liabilities:   |                     |                       |                     |                     |                              |
| Accounts receivable  | (12,071)            | 3,525                 | 467,684             | (88,364)            | 370,774                      |
| Intergovernmental receivables  | -                   | -                     | -                   | 3,754               | 3,754                        |
| Due from other funds   | (773,913)           | (57,258)              | 259,321             | (57,494)            | (629,344)                    |
| Inventories  | -                   | -                     | 21,034              | -                   | 21,034                       |
| Prepaid items  | -                   | -                     | 5,696               | 5,649               | 11,345                       |
| Deferred inflows and outflows - pension plans  | -                   | -                     | (104,734)           | 315,635             | 210,901                      |
| Customer deposits  | -                   | -                     | (13,558)            | -                   | (13,558)                     |
| Accounts payable   | (60,161)            | 60,236                | (118,272)           | (48,428)            | (166,625)                    |
| Other liabilities  | -                   | -                     | 54,596              | -                   | 54,596                       |
| Net pension liability  | -                   | -                     | (158,267)           | (184,323)           | (342,590)                    |
| Due to other funds   | -                   | 23,000                | 692,907             | (396,689)           | 319,218                      |
| Total Adjustments  | <u>(846,145)</u>    | <u>29,503</u>         | <u>3,758,751</u>    | <u>2,527,135</u>    | <u>5,469,244</u>             |
| Net Cash Provided by (Used in) Operating Activities  | <u>\$ (605,306)</u> | <u>\$ (236,737)</u>   | <u>\$ 898,809</u>   | <u>\$ (537,370)</u> | <u>\$ (480,604)</u>          |
| <b>Noncash Investing, Capital, and Financing Activities</b>  |                     |                       |                     |                     |                              |
| Contributions of capital assets  | \$ -                | \$ -                  | \$ -                | \$ 24,611           | \$ 24,611                    |

The accompanying notes are an integral part of this statement.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2017**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICES**

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, state revenue sharing, and various state and federal grants.

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

As the governing authority of the Parish, for financial reporting purposes, the St. John the Baptist Parish Council is the reporting entity for St. John the Baptist Parish. Generally accepted accounting principles require the financial statements of the reporting entity to present the primary government (the Council) and its component units. Component units are defined as legally separate organizations for which the elected officials of the primary government 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 (CONTINUED)  
December 31, 2017**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (CONTINUED)**

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

a. Blended Component Unit

Criminal Court Fund: The Criminal Court Fund accounts for a portion of the annual cost of the courts. The annual revenues are derived from fines, forfeitures, court fees, etc. The Criminal Court Fund is a legally separate entity from the Council. However, the Criminal Court Fund provides services entirely, or almost entirely, to the Council. 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 Parish 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 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.

**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. *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 (CONTINUED)**  
**December 31, 2017**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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 and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

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

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

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.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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.

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

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

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

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

The *Hurricane Isaac CDBG Fund* is used to account for the Federal Community Development Block Grant program related to Hurricane Issac recovery projects. The revenue is generated from Federal grant funds.

*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.

The Parish reports the following major proprietary funds:

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

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

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

The *Sewerage Fund* accounts for the annual operation of the Wastewater Department. Revenue is generated from water consumption user charges on the utility bill along with charges for permits. The expenditures are the cost for the annual operations of the wastewater plants along with other

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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.

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

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

**D. BUDGETARY ACCOUNTING**

Formal budgetary accounting is employed as a management control device and budgets are legally adopted for the General Fund, Special Revenue, and Enterprise Funds. Budgets for the General and Special Revenue Funds are adopted on the modified accrual basis of accounting. Enterprise Fund budgets are adopted on the accrual basis of accounting. Budgetary data for the Capital Project 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. Other funds are administratively budgeted for management use only.

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

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, 2017.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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 (CONTINUED)**  
**December 31, 2017**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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 expendable available financial resources.

**I. INVENTORIES**

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

**J. PREPAID ITEMS**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items, 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 Enterprise Fund are restricted for use in paying outstanding bills when customers discontinue service.

**L. CAPITAL ASSETS**

Capital assets, which include land, buildings and building improvements, vehicles, furniture fixtures and equipment, and infrastructure assets (streets, roads, canals, water and sewer systems, and drainage systems), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Parish as assets with an initial, individual cost of more than \$5,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. 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.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

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

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

**M. COMPENSATED ABSENCES**

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

Employees earn from 5 to 30 days of vacation leave each year, depending on their length of service. Vacation leave must be taken in the year earned and cannot be accumulated. Also, employees earn 6 to 18 days of sick leave per year which can be accumulated and is paid 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 in excess of 90 days are forwarded to the retirement system for conversion upon application for normal retirement.

The accumulation of sick leave is nominal at December 31, 2017. Therefore, a liability for compensated absences due to employees has not been included in the basic financial statements. Pension liabilities are liquidated from the fund in which the related salaries and benefits are paid.

**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.

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 (CONTINUED)**  
**December 31, 2017**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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 ordinance it employed previously to commit those amounts.
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.

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

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

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

**R. SALES TAXES**

The St. John the Baptist Parish School Board (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. Sales and use tax revenues recognized in 2017 totaled \$21,610,483.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**S. ACCOUNTING ESTIMATES**

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

**T. 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 plan in 2017 and deferrals of pension expense.

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, Deferred Inflows of Resources, 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 one item that meets the criterion for this category, deferrals of pension expense.

**U. PENSIONS**

The Parish is a participating employer in four defined benefit pension plans as described in Note 7. 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. Pension liabilities are liquidated from the fund in which the related salaries and benefits are paid.

**V. FUTURE ACCOUNTING PRONOUNCEMENTS**

In June 2015, the GASB issued Statement No. 75 – Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. This Statement replaces the requirements of Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB. The provisions of this Statement are effective for financial statements for periods beginning after June 15, 2017. The impact of the implementation of this Statement to the Parish's financial statements has not been assessed at this time.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2017**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

In March 2017, the GASB issued Statement No. 85 – Omnibus 2017. The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]). The provisions of this Statement are effective for financial statements for periods beginning after June 15, 2017. The impact of the implementation of this Statement to the Parish’s financial statements has not been assessed at this time.

In May 2017, the GASB issued Statement No. 86 - Certain Debt Extinguishment Issues. The primary objective of this Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources—resources other than the proceeds of refunding debt—are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance. The provisions of this Statement are effective for financial statements for the periods beginning after June 25, 2017. The impact of the implementation of this Statement to the Parish’s financial statements has not been assessed at this time.

In June 2017, the GASB issued Statement No. 87 - Leases. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments’ financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments’ leasing activities. The provisions of this Statement are effective for financial statements for the periods beginning after December 15, 2019. The impact of the implementation of this Statement to the Parish’s financial statements has not been assessed at this time.

In April 2018, the GASB issued Statement No. 88 - Certain Disclosures Related to Debt. The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. For notes to financial statements related to debt, this Statement also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt. The provisions of this Statement are effective for financial statements for the periods beginning after June 25, 2018. The impact of the implementation of this Statement to the Parish's financial statements has not been assessed at this time.

**NOTE 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 revenue. 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 (CONTINUED)  
December 31, 2017**

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

Deficit Fund Balances /Net Position

The following funds had a deficit in fund balance at December 31, 2017:

Special Revenue Funds

|                      |                       |
|----------------------|-----------------------|
| Hurricane Isaac Fund | <u>\$ (1,386,159)</u> |
|----------------------|-----------------------|

The deficit fund balance in the above fund is primarily the result of unearned revenues resulting from Federal receivables. The deficit in the Hurricane Isaac Fund will be resolved when receivables are collected and revenues are recognized.

|                           |                     |
|---------------------------|---------------------|
| Hurricane Isaac CDBG Fund | <u>\$ (448,119)</u> |
|---------------------------|---------------------|

The deficit fund balance in the above fund is primarily the result of unearned revenues resulting from Federal receivables. The deficit in the Hurricane Isaac CDBG Fund will be resolved when receivables are collected and revenues are recognized.

|           |                     |
|-----------|---------------------|
| CDBG Fund | <u>\$ (160,336)</u> |
|-----------|---------------------|

The deficit fund balance in the above fund is primarily the result of unearned revenues resulting from Federal receivables. The deficit in the CDBG Fund will be resolved when receivables are collected and revenues are recognized.

**NOTE 3 - AD VALOREM TAX**

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 2017 was formally levied in November 2017 based on property values determined by the Assessor's Office. The tax is billed and collected by the Sheriff's Office.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 3 - AD VALOREM TAX (CONTINUED)**

The following is a summary of authorized and levied ad valorem taxes for 2017:

| <u>Parishwide Taxes</u>          | <u>Authorized<br/>Millage</u> | <u>Levied<br/>Millage</u> | <u>Expiration<br/>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                      | 12/31/21                   |
| Mosquito Abatement District      | 0.48                          | 0.48                      | 12/31/18                   |
| 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                      | 04/21/21                   |
| General Obligation Bonds         | 12.50                         | 12.50                     | 03/01/24                   |
| Recreation Facilities            | 2.25                          | 2.25                      | 04/21/21                   |
| Flood Protection Levee           | 7.00                          | 7.00                      | 12/31/46                   |

**NOTE 4 - CASH, CASH EQUIVALENTS AND INVESTMENTS**

At December 31, 2017, the Parish had cash and cash equivalents as follows:

|   |                      |
|---|----------------------|
| Bank accounts per Statement of Net Position | <u>\$ 60,996,762</u> |
|---|----------------------|

Of the total cash and cash equivalents, shown above, \$59,025,967 is unrestricted and \$1,970,795 is restricted assets. Restricted cash is included with restricted assets on the combined Statement of Net Position. In the proprietary funds, restricted cash equals \$1,970,795 and unrestricted cash equals \$3,070,421 for total cash of \$5,041,216.

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

At year-end, the bank balance deposits totaled \$62,885,980.

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>\$ 62,885,980</u> |
|---|----------------------|

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

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

**Custodial Credit Risk**

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

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

**Credit Risk of Debt Investments**

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

**Concentration of Credit Risk**

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

**Interest Rate Risk**

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 5 - RECEIVABLES**

Receivables at December 31, 2017 for the Parish's individual major funds and nonmajor funds, including the applicable allowances for uncollectible accounts, are as follows:

|   | Governmental Activities |                       |                      |                      |                            |                   |                   | Total<br>Governmental<br>Activities |
|---|-------------------------|-----------------------|----------------------|----------------------|----------------------------|-------------------|-------------------|-------------------------------------|
|   | General<br>Fund         | Sales Tax<br>District | Roads and<br>Bridges | 1992 G.O.<br>Sinking | Hurricane<br>Isaac<br>CDBG | 2015 G.O.<br>Bond | Nonmajor<br>Funds |                                     |
| Taxes:  |                         |                       |                      |                      |                            |                   |                   |                                     |
| Ad Valorem  | \$ 1,963,712            | \$ -                  | \$ -                 | \$ 4,820,726         | \$ -                       | \$ -              | \$ 6,752,445      | \$ 13,536,883                       |
| Sales and Use                                     | 17,344                  | 1,489,304             | 611,971              | -                    | -                          | -                 | 1,427,933         | 3,546,552                           |
| Intergovernmental                                 | 42,424                  | -                     | 43,211               | -                    | 2,018,283                  | -                 | 1,390,250         | 3,494,168                           |
| Accounts<br>Receivable                            | 121,578                 | -                     | -                    | -                    | -                          | 9,300             | 243,827           | 374,705                             |
| Other Receivable                                  | -                       | -                     | 49,471               | -                    | -                          | -                 | 103,210           | 152,681                             |
| Gross Receivables                                 | 2,145,058               | 1,489,304             | 704,653              | 4,820,726            | 2,018,283                  | 9,300             | 9,917,665         | 21,104,989                          |
| Less: Allowance<br>For Estimated<br>Uncollectable | (42,546)                | -                     | -                    | (104,483)            | -                          | -                 | (59,096)          | (206,125)                           |
| Net Receivables                                   | \$ 2,102,512            | \$ 1,489,304          | \$ 704,653           | \$ 4,716,243         | \$ 2,018,283               | \$ 9,300          | \$ 9,858,569      | \$ 20,898,864                       |

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 5 – RECEIVABLES (CONTINUED)**

|   | Business-type Activities |                       |                     |            | Total Business-Type<br>Activities |
|---|--------------------------|-----------------------|---------------------|------------|-----------------------------------|
|   | Solid<br>Waste           | Mosquito<br>Abatement | Utilities<br>System | Sewerage   |                                   |
| Taxes:  |                          |                       |                     |            |                                   |
| Ad Valorem  | \$ -                     | \$ 185,114            | \$ -                | \$ -       | \$ 185,114                        |
| Intergovernmental                                 | -                        | -                     | -                   | 252,875    | 252,875                           |
| Accounts Receivable                               | 178,838                  | 27,568                | 7,021,267           | 310,828    | 7,538,501                         |
| Other Receivable                                  | -                        | -                     | 5,630               | -          | 5,630                             |
| Gross Receivables                                 | 178,838                  | 212,682               | 7,026,897           | 563,703    | 7,982,120                         |
| Less: Allowance<br>For Estimated<br>Uncollectable | (3,819)                  | (5,140)               | (4,103,835)         | -          | (4,112,794)                       |
| Net Receivables                                   | \$ 175,019               | \$ 207,542            | \$ 2,923,062        | \$ 563,703 | \$ 3,869,326                      |

(Concluded)

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 5 - RECEIVABLES (CONTINUED)**

An allowance for estimated uncollectible receivables is established based on historical collection experience and other relevant circumstances. The allowance for estimated uncollectible receivables at December 31, 2017, consisted of the following:

|  |    |                  |
|--|----|------------------|
| General Fund                               | \$ | 42,546           |
| Non major Funds:                           |    |                  |
| Ambulance Fund                             |    | 253              |
| Juvenile Detention Center                  |    | 8,359            |
| Street Lights                              |    | 31,677           |
| Recreation                                 |    | 18,807           |
| Total Nonmajor                             |    | <u>59,096</u>    |
| Debt Service Fund:                         |    |                  |
| General Obligation Bond Series 1992        |    | 104,483          |
| Enterprise Funds:                          |    |                  |
| Solid Waste                                |    | 3,819            |
| Mosquito Abatement                         |    | 5,140            |
| Utilities System                           |    | 4,103,835        |
| Total Enterprise Funds                     |    | <u>4,112,794</u> |
| Total allowance for uncollectible accounts | \$ | <u>4,318,919</u> |

Upon further analysis of the Utilities System accounts receivable at December 31, 2017, an allowance was established for all inactive account balances. An allowance for estimated uncollectible receivables on the remaining active account balances is based on historical collection experience.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2017**

**NOTE 6 – CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2017 was as follows:

|   | January 1,<br>2017   | Additions            | Reductions             | December 31,<br>2017  |
|---|----------------------|----------------------|------------------------|-----------------------|
| <b>Governmental Activities</b>                    | (as restated)        |                      |                        |                       |
| Capital assets not being depreciated:             |                      |                      |                        |                       |
| Land  | \$ 3,976,254         | \$ -                 | \$ -                   | \$ 3,976,254          |
| Construction-in-progress                          | <u>14,262,462</u>    | <u>12,645,147</u>    | <u>(10,258,125)</u>    | <u>16,649,484</u>     |
| Total capital assets not being depreciated        | <u>18,238,716</u>    | <u>12,645,147</u>    | <u>(10,258,125)</u>    | <u>20,625,738</u>     |
| Capital assets being depreciated:                 |                      |                      |                        |                       |
| Buildings and building improvements               | 42,972,833           | 4,548,048            | -                      | 47,520,881            |
| Infrastructure                                    | 176,058,932          | 671,773              | -                      | 176,730,705           |
| Drainage system                                   | 24,743,625           | 274,241              | -                      | 25,017,866            |
| Furniture, fixtures, and equipment                | 13,003,837           | 5,807,654            | -                      | 18,811,491            |
| Vehicles  | <u>12,324,923</u>    | <u>85,910</u>        | <u>-</u>               | <u>12,410,833</u>     |
| Total capital assets being depreciated            | <u>269,104,150</u>   | <u>11,387,626</u>    | <u>-</u>               | <u>280,491,776</u>    |
| Less accumulated depreciation:                    |                      |                      |                        |                       |
| Buildings and building improvements               | 12,021,257           | 1,375,260            | -                      | 13,396,517            |
| Infrastructure                                    | 151,015,339          | 1,613,005            | -                      | 152,628,344           |
| Drainage system                                   | 7,780,949            | 667,668              | -                      | 8,448,617             |
| Furniture, fixtures, and equipment                | 9,494,633            | 571,495              | -                      | 10,066,128            |
| Vehicles  | <u>8,633,240</u>     | <u>499,628</u>       | <u>-</u>               | <u>9,132,868</u>      |
| Total accumulated depreciation                    | <u>188,945,418</u>   | <u>4,727,056</u>     | <u>-</u>               | <u>193,672,474</u>    |
| Total capital assets being depreciated, net       | <u>80,158,732</u>    | <u>6,660,570</u>     | <u>-</u>               | <u>86,819,302</u>     |
| Total governmental activities capital assets, net | <u>\$ 98,397,448</u> | <u>\$ 19,305,717</u> | <u>\$ (10,258,125)</u> | <u>\$ 107,445,040</u> |

The remaining \$24,611 of completed capital projects were transferred to the business-type activities and are shown in the next table.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2017**

**NOTE 6 - CAPITAL ASSETS (CONTINUED)**

|  | January 1,<br><u>2017</u> | <u>Additions</u>      | <u>Reductions</u> | December 31,<br><u>2017</u> |
|--|---------------------------|-----------------------|-------------------|-----------------------------|
| <b>Business-Type Activities</b>                    | (as restated)             |                       |                   |                             |
| Capital assets not being depreciated:              |                           |                       |                   |                             |
| Land   | \$ 1,678,616              | \$ -                  | \$ -              | \$ 1,678,616                |
| Construction-in-progress                           | <u>183,914</u>            | <u>67,289</u>         | <u>-</u>          | <u>251,203</u>              |
| Total capital assets not being depreciated         | <u>1,862,530</u>          | <u>67,289</u>         | <u>-</u>          | <u>1,929,819</u>            |
| Capital assets being depreciated:                  |                           |                       |                   |                             |
| Buildings and building improvements                | 16,158,958                | -                     | -                 | 16,158,958                  |
| Systems – water and sewer                          | 220,134,839               | 702,649               | -                 | 220,837,488                 |
| Furniture, fixtures, and equipment                 | 5,807,226                 | 15,060                | -                 | 5,822,286                   |
| Vehicles   | <u>1,891,113</u>          | <u>30,100</u>         | <u>-</u>          | <u>1,921,213</u>            |
| Total capital assets being depreciated             | <u>243,992,136</u>        | <u>747,809</u>        | <u>-</u>          | <u>244,739,945</u>          |
| Less accumulated depreciation:                     |                           |                       |                   |                             |
| Buildings and building improvements                | 3,952,534                 | 444,996               | -                 | 4,397,530                   |
| Systems – water and sewer                          | 108,160,133               | 4,884,262             | -                 | 113,044,395                 |
| Furniture, fixtures, and equipment                 | 3,022,500                 | 239,676               | -                 | 3,262,176                   |
| Vehicles   | <u>1,737,000</u>          | <u>60,805</u>         | <u>-</u>          | <u>1,797,805</u>            |
| Total accumulated depreciation                     | <u>116,872,167</u>        | <u>5,629,739</u>      | <u>-</u>          | <u>122,501,906</u>          |
| Total capital assets being depreciated, net        | <u>127,119,969</u>        | <u>(4,881,930)</u>    | <u>-</u>          | <u>122,238,039</u>          |
| Total business-type activities capital assets, net | <u>\$ 128,982,499</u>     | <u>\$ (4,814,641)</u> | <u>\$ -</u>       | <u>\$ 124,167,858</u>       |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 6 - CAPITAL ASSETS (CONTINUED)**

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

**Governmental activities:**

|                        |                     |
|------------------------|---------------------|
| General government     | \$ 664,383          |
| Public safety          | 789,832             |
| Public works           | 2,487,886           |
| Culture and recreation | 741,962             |
| Economic development   | 6,725               |
| Health & welfare       | <u>36,268</u>       |
| Total                  | <u>\$ 4,727,056</u> |

**Business-type activities:**

|                      |                     |
|----------------------|---------------------|
| Solid Waste          | \$ -                |
| Utilities Operations | 2,652,344           |
| Mosquito Operations  | -                   |
| Sewerage Operations  | <u>2,977,395</u>    |
| Total                | <u>\$ 5,629,739</u> |

Construction in progress is comprised of the following:

Expended to  
December 31, 2017

**Governmental Activities:**

|                                     |              |
|-------------------------------------|--------------|
| Eastbank Complex                    | \$ 6,808,535 |
| Oxidation Pond                      | 3,233,614    |
| Reserve Drainage III                | 3,030,532    |
| Inflow & Infiltration               | 581,692      |
| Vicknair Canal                      | 338,352      |
| Airline Hwy Improvements            | 319,967      |
| HMGP Bar Screen Cleaners            | 289,419      |
| Sewer Manhole                       | 243,538      |
| Infiltration Repairs                | 237,543      |
| Reserve Drainage HMGP               | 228,335      |
| Water Source Evaluation             | 208,856      |
| HMGP – Electrical Components        | 178,742      |
| Levee Project                       | 142,345      |
| HMGP Laplace Heights                | 124,706      |
| HMGP Marigold Street                | 105,689      |
| Eastbank Mississippi Trail Phase IV | 105,317      |
| HMGP Belle Pointe Drainage          | 102,873      |
| Safe Room                           | 70,659       |
| Mair Pump Station                   | 61,806       |
| HMGP River Forest                   | 47,919       |
| HMGP Airport Pump Street            | 38,800       |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 6 - CAPITAL ASSETS (CONTINUED)**

|                                |                      |
|--------------------------------|----------------------|
| Lucy Levee Trail               | \$ 38,370            |
| Edgard Clarifier Rehab         | 33,058               |
| Woodland Bridge                | 26,590               |
| Edgard/Lucy Trail              | 20,972               |
| Pleasure Bend Facility         | 18,055               |
| RO Pilot Project Lions/Laplace | 13,200               |
| Total Governmental Activities  | <b>\$ 16,649,484</b> |

**Business-type Activities:**

|                                |                |
|--------------------------------|----------------|
| Lions Plant Intake             | \$ 145,547     |
| Water Meters                   | 43,415         |
| Lions Plant Filter             | 33,089         |
| WWTP Effluent Force Main       | 19,604         |
| Shell Water Line               | 9,548          |
| Total Business-Type Activities | <b>251,203</b> |

TOTAL CONSTRUCTION IN PROGRESS **\$ 16,900,687**

The Parish has committed to spending approximately \$17 million to complete the above projects.

**NOTE 7 - 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.

**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 and are employed by any municipality, parish, or fire protection district of the State of Louisiana in addition to employees of the FRS. The system provides retirement benefits for their 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

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2017**

**NOTE 7 - PENSION PLAN (CONTINUED)**

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.

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

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2017**

**NOTE 7 - PENSION PLAN (CONTINUED)**

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, 2) at age 50 with at least 20 years of creditable service.

No person who has attained age fifty 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 fifty. 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.

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 thirty (30) or more years of creditable service.
2. Age 55 with twenty-five (25) years of creditable service.
3. Age 60 with a minimum of ten (10) years of creditable service.
4. Age 65 with a minimum of seven (7) years of creditable service.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2017**

**NOTE 7 - PENSION PLAN (CONTINUED)**

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 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.

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 7 - PENSION PLAN (CONTINUED)**

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, of 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**

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 three percent of the member's final average compensation multiplied by his years of service, not to be less than fifteen, or three percent multiplied by years of service assuming continued service to age sixty.

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 (three and one-half percent 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 fifteen years) or projected continued service to age sixty.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 7 - PENSION PLAN (CONTINUED)**

**Survivor Benefits**

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. 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.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 7 - PENSION PLAN (CONTINUED)**

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.

**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 the deferred retirement option plan, employer and employee contributions to the system cease. The monthly retirement benefit that would have been payable is paid into the deferred retirement option plan account. Upon termination of employment, a participant in the program shall receive, at his option, a lump-sum payment from the account or an annuity based on the deferred retirement option plan account balance 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 deferred retirement option plan 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.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2017**

**NOTE 7 - PENSION PLAN (CONTINUED)**

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.

**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.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 7 - PENSION PLAN (CONTINUED)**

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.

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 ½ 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**

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

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2017**

**NOTE 7 - PENSION PLAN (CONTINUED)**

calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements.

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 2.5% 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 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 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, 2018 and 2017. 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 years ending/ended June 30, 2018 and 2017, the actuarially determined contribution rates were 28.67% and 27.09%, respectively, of member's compensation. However, for the years ending/ended June 30, 2018 and 2017, employer contributions were 26.50% and 25.25%, respectively, of covered payroll above poverty and 28.50% and 27.25%, respectively, 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

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2017**

**NOTE 7 - PENSION PLAN (CONTINUED)**

effective. Contributions to the pension plan from the Parish were \$515,713 for the year ended December 31, 2017.

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, 2017, and were excluded from pension expense.

PERS

Contributions for all members are established by statute at 9.5% of compensation for the year ended December 31, 2017. 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, 2017, the actuarially determined contribution rate was 10.52% of member's compensation for Plan A. However, the actual rate for the year ended December 31, 2017 was 13.00% 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 \$1,308,763 for the year ended December 31, 2017.

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, 2017.

RVERS

Contributions for all members are established by statute at 7.0% of compensation for the years ending/ended June 30, 2018 and 2017. 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 ending/ended June 30, 2018 and 2017, the actuarially determined contribution rates were 14.27% and 14.12%, respectively, of member's compensation. However, for the years ending/ended June 30, 2018 and 2017, the actual employer contribution rates were 17.00% and 20.00%. 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 \$22,737 for the year ended December 31, 2017.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2017**

**NOTE 7 - PENSION PLAN (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, 2017.

DARS

Contributions for all members are established by statute at 8.0% of compensation for the years ending/ended June 30, 2018 and 2017. 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 ending/ended June 30, 2018 and 2017, the actuarially determined employer contribution rate was 1.20% and 0.00%, respectively, of member's compensation. However, for the years ending/ended June 30, 2018 and 2017, the actual employer contribution rates were 0.0% and 0.0%. 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 was \$0 for the year ended December 31, 2017.

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, 2017.

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

At December 31, 2017, the Parish reported a combined liability of \$8,685,147 for its proportionate share of the Net Pension liabilities (NPL). The NPL for FRS, PERS, RVERS, and DARS was measured as of June 30, 2017, December 31, 2016, June 30, 2017, and June 30, 2017, respectively, and 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.

The following table reflects the Parish's proportionate share of the Net Pension Liability for each of the pension plans, the proportion at June 30, 2017 (December 31, 2016 for PERS) and the change compared to the June 30, 2016 (December 31, 2015 for PERS) proportion.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 7 - PENSION PLAN (CONTINUED)**

|              | <b>Net Pension<br/>Liability at<br/>December 31, 2017</b> | <b>Proportion<br/>at<br/>Measurement<br/>Date</b> | <b>Increase<br/>(Decrease) to<br/>Prior<br/>Measurement<br/>Date</b> |
|--------------|---|---|--|
| <b>FRS</b>   | \$ 4,840,575  | 0.844505%   | -0.027881%   |
| <b>PERS</b>  | 3,651,502   | 1.772993%   | 0.025983%  |
| <b>RVERS</b> | 178,523   | 0.813278%   | 0.494187%  |
| <b>DARS</b>  | 14,547  | 0.053933%   | -0.000222%   |
|              | <b>\$ 8,685,147</b>                                       |   |  |

The following table reflects the Parish's recognized pension expense plus the Parish's amortization of change in proportionate share and difference between employer contributions and proportionate share of contributions for each of the pension plans for the year ended December 31, 2017.

|              | <b>Pension<br/>Expense</b> | <b>Amortization</b>   | <b>Total</b>        |
|--------------|----------------------------|-----------------------|---------------------|
| <b>FRS</b>   | \$ 779,978                 | \$ (498,328)          | \$ 281,650          |
| <b>PERS</b>  | 2,166,974                  | (1,360,822)           | 806,152             |
| <b>RVERS</b> | 62,498                     | (22,410)              | 40,088              |
| <b>DARS</b>  | 3,699                      | 12                    | 3,711               |
|              | <b>\$ 3,013,149</b>        | <b>\$ (1,881,548)</b> | <b>\$ 1,131,601</b> |

At December 31, 2017, the Parish reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| <b><u>FRS</u></b>   | <b>Deferred<br/>Outflows of<br/>Resources</b> | <b>Deferred<br/>Inflows of<br/>Resources</b> |
|---|---|--|
| Differences between expected and actual experience  | \$ -  | \$ 269,944                                   |
| Changes in assumptions  | 202,459                                       | 1,154  |
| Net difference between projected and actual earnings<br>on pension plan investments                                 | 416,429                                       | -  |
| Changes in proportion and differences between<br>employer contributions and proportionate share of<br>contributions | 298,942                                       | 461,781                                      |
| Employer contributions subsequent to the<br>measurement date  | 260,101                                       | -  |
| Total FRS   | <b>\$ 1,177,931</b>                           | <b>\$ 732,879</b>                            |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 7 - PENSION PLAN (CONTINUED)**

**PERS**

|   | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|---|--------------------------------------|-------------------------------------|
| Differences between expected and actual experience  | \$ -                                 | \$ 638,979                          |
| Changes in assumptions  | 693,258                              | -                                   |
| Net difference between projected and actual earnings<br>on pension plan investments                                 | 2,833,701                            | -                                   |
| Changes in proportion and differences between<br>employer contributions and proportionate share of<br>contributions | 5,742                                | 24,928                              |
| Employer contributions subsequent to the<br>measurement date  | 1,308,763                            | -                                   |
| Total PERS  | \$ 4,841,464                         | \$ 663,907                          |

**RVERS**

|   | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|---|--------------------------------------|-------------------------------------|
| Differences between expected and actual experience  | \$ -                                 | \$ 33,191                           |
| Changes in assumptions  | 17,150                               | 5,770                               |
| Net difference between projected and actual earnings<br>on pension plan investments                                 | 20,081                               | -                                   |
| Changes in proportion and differences between<br>employer contributions and proportionate share of<br>contributions | 93,864                               | 413                                 |
| Employer contributions subsequent to the<br>measurement date  | 4,978                                | -                                   |
| Total RVERS   | \$ 136,073                           | \$ 39,374                           |

**DARS**

|   | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|---|--------------------------------------|-------------------------------------|
| Differences between expected and actual experience  | \$ -                                 | \$ 3,824                            |
| Changes in assumptions  | 6,522                                | 1,717                               |
| Net difference between projected and actual earnings<br>on pension plan investments                                 | 5,838                                | -                                   |
| Changes in proportion and differences between<br>employer contributions and proportionate share of<br>contributions | 1,420                                | 4,821                               |
| Employer contributions subsequent to the<br>measurement date  | -                                    | -                                   |
| Total DARS  | \$ 13,780                            | \$ 10,362                           |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 7 - PENSION PLAN (CONTINUED)**

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

|              | <b>Deferred<br/>Outflows of<br/>Resources</b> | <b>Deferred<br/>Inflows<br/>of Resources</b> |
|--------------|---|--|
| <b>FRS</b>   | \$ 1,177,931                                  | \$ 732,879                                   |
| <b>PERS</b>  | 4,841,464                                     | 663,907                                      |
| <b>RVERS</b> | 136,073                                       | 39,374                                       |
| <b>DARS</b>  | 13,780  | 10,362                                       |
|              | <u>\$ 6,169,248</u>                           | <u>\$ 1,446,522</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, 2018.

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

|              | <b>Subsequent<br/>Contributions</b> |
|--------------|-------------------------------------|
| <b>FRS</b>   | \$ 260,101                          |
| <b>PERS</b>  | 1,308,763                           |
| <b>RVERS</b> | 4,978                               |
| <b>DARS</b>  | -                                   |
|              | <u>\$ 1,573,842</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<br>December<br>31: | <b>FRS</b>        | <b>PERS</b>         | <b>RVERS</b>     | <b>DARS</b>     | <b>Total</b>        |
|--------------------------------|-------------------|---------------------|------------------|-----------------|---------------------|
| 2018                           | \$ 111,229        | \$ 1,068,033        | \$ 23,559        | \$ (1,164)      | \$ 1,201,657        |
| 2019                           | 194,618           | 1,134,956           | 29,572           | 1,710           | 1,360,856           |
| 2020                           | 9,859             | 742,364             | 24,060           | 1,768           | 778,051             |
| 2021                           | (101,562)         | (76,559)            | 14,530           | 55              | (163,536)           |
| 2022                           | (19,805)          | -                   | -                | 324             | (19,481)            |
| 2023                           | (9,388)           | -                   | -                | 725             | (8,663)             |
|                                | <u>\$ 184,951</u> | <u>\$ 2,868,794</u> | <u>\$ 91,721</u> | <u>\$ 3,418</u> | <u>\$ 3,148,884</u> |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 7 - PENSION PLAN (CONTINUED)**

**Actuarial Assumptions**

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2017 are as follows:

|   | <b>FRS</b>   | <b>PERS</b>  |
|---|--|--|
| <b>Valuation Date</b>                   | June 30, 2017  | December 31, 2016  |
| <b>Actuarial Cost Method</b>            | Entry Age Normal Cost  | Entry Age Normal Cost  |
| <b>Actuarial Assumptions:</b>           |  |  |
| <b>Expected Remaining Service Lives</b> | 7 years  | 4 years  |
| <b>Investment Rate of Return</b>        | 7.400% per annum (net of investment expenses, including inflation) (decreased from 7.50% in 2016)  | 7.00%, net of investment expense, including inflation.   |
| <b>Inflation Rate</b>                   | 2.775% per annum (decreased from 2.875% in 2016)   | 2.50% per annum.   |
| <b>Salary Increases</b>                 | Vary from 15.0% in the first two years of service to 4.75% with 25 or more years of service; includes inflation and merit increases                                | 5.25% (2.5% Inflation, 2.75% Merit)  |
| <b>Cost of Living Adjustments</b>       | 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. |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 7 - PENSION PLAN (CONTINUED)**

**Mortality**

The pre and postmortality life expectancies of participants based on the RP-2000 Combined Healthy with Blue Collar Adjustment Sex Distinct Tables projected to 2031 using Scale AA for employee, annuitant and beneficiary mortality. The RP-2000 Disabled Lives Mortality table set back 5 years for males and set back 3 years for females was selected for disabled annuitants.

The RP-2000 Healthy Annuitant Mortality Sex Distinct Tables (set forward two years for males and set forward one year for females) projected to 2031 using Scale AA was selected for annuitants and beneficiaries. For disabled annuitants, the RP-2000 Disabled Lives Mortality Table set back 5 years for males and 3 years for females was selected. For active employees, the RP-2000 Employee Sex Distinct Tables set back 4 years for males and 3 years for females was used.

**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 (2010-2014) experience study on plan data.

**RVERS**

**DARS**

**Valuation Date**

June 30, 2017

June 30, 2017

**Actuarial Cost Method**

Entry Age Normal Cost

Entry Age Normal Cost

**Actuarial Assumptions:**

**Expected Remaining Service Lives**

5 years

7 years

**Investment Rate of Return**

6.75%, net of investment expense.

6.75%, net of investment expense.

**Inflation Rate**

2.50% per annum.

2.50% per annum.

**Salary Increases**

6.0% (2.5% Inflation, 3.5% Merit).

5.50% (2.50% Inflation, 3.00% Merit).

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 7 - PENSION PLAN (CONTINUED)**

|  |   |   |
|--|---|---|
| <b>Cost of Living Adjustments</b>              | 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.  |
| <b>Mortality</b>                               | RP-2000 Combined Healthy Mortality Table for active members, healthy annuitants and beneficiaries. RP-2000 Disabled Lives Mortality Table for disabled annuitants. The mortality was projected forward to a period equivalent to the estimated duration of the System's liabilities. The mortality tables selected were set forward or set back to approximate mortality improvement. | The RP 2000 Combined Healthy with White Collar Adjustment Sex Distinct Tables (set back 1 year for females) projected to 2032 using Scale AA were selected for employee, annuitant, and beneficiary mortality. The RP 2000 Disabled Lives Mortality Table set back 5 years for males and set back 3 years for females was selected for disable annuitants. Setbacks in these tables were used to approximate mortality improvement. |
| <b>Termination, Disability, and Retirement</b> | 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 (2009-2014) experience study on plan data.  |

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2017**

**NOTE 7 - PENSION PLAN (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:

| <b>FRS</b>  | <b>PERS</b>  | <b>RVERS</b>   | <b>DARS</b>  |
|---|--|--|--|
| <p>The estimated long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates 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, 2.75%.</p> | <p>The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM 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 2.00% and an adjustment for the effect of rebalancing/diversification.</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.</p> | <p>The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates 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.</p> |

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2017**

**NOTE 7 - PENSION PLAN (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, 2016 is summarized in the following table:

| <b>PERS</b>                           |                          |  |
|---------------------------------------|--------------------------|--|
| <b>Asset Class</b>                    | <b>Target Allocation</b> | <b>Long-Term<br/>Expected Rate of<br/>Return</b> |
| Fixed Income                          | 35%                      | 1.24%  |
| Equity                                | 52%                      | 3.63%  |
| Alternatives                          | 11%                      | 0.67%  |
| Real assets                           | 2%                       | 0.12%  |
| Totals                                | 100%                     | 5.66%  |
| Inflation                             |                          | 2.00%  |
| Expected Arithmetic Nominal<br>Return |                          | 7.66%  |

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, 2017 is summarized in the following table:

| <b>Asset Class</b>                 | <b>Target Allocation</b> |              |             | <b>Long-Term Expected<br/>Portfolio<br/>Real Rate of Return</b> |              |             |
|------------------------------------|--------------------------|--------------|-------------|---|--------------|-------------|
|                                    | <b>FRS</b>               | <b>RVERS</b> | <b>DARS</b> | <b>FRS</b>  | <b>RVERS</b> | <b>DARS</b> |
| Domestic equities                  | 27.0%                    | 40.0%        | 61.7%       | 6.15%   | 3.00%        | 11.31%      |
| International equities             | 30.0%                    | 15.0%        | -           | 14.3%   | 1.28%        | -           |
| Domestic fixed income              | 23.0%                    | 20.0%        | 29.0%       | 2.04%   | 0.50%        | 6.84%       |
| International fixed<br>income      | -                        | 10.0%        | -           | -   | 0.35%        | -           |
| Alternative investments            | 10.0%                    | 5.0%         | 8.85%       | 13.35%  | 0.31%        | 10.50%      |
| Global asset allocation            | -                        | -            | -           | -   | -            | -           |
| Real assets                        | -                        | 10.0%        | 0.48%       | -   | 0.45%        | 0.50%       |
| Other                              | 10.0%                    | -            | -           | 19.19%  | -            | -           |
| Total                              | 100.0%                   | 100.0%       | 100.0%      | 5.54%   | 5.89%        | 6.56%       |
| Inflation                          |                          |              |             | 2.75%   | 2.50%        | 2.50%       |
| Expected Arithmetic Nominal Return |                          |              |             | 8.29%   | 8.39%        | 9.06%       |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 7 - 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 liability for PERS was 7.0% for the year ended December 31, 2016. The discount rate used to measure the total pension liability for FRS was 7.5% and for DARS and RVERS was 7.0% for the year ended June 30, 2017.

**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:

|                                     | <b>1.0%<br/>Decrease</b> | <b>Current<br/>Discount<br/>Rate</b> | <b>1.0%<br/>Increase</b> |
|-------------------------------------|--------------------------|--------------------------------------|--------------------------|
| <b>FRS</b>                          |                          |                                      |                          |
| Discount rate                       | 6.4%                     | 7.4%                                 | 8.4%                     |
| Parish's proportionate share of NPL | \$ 6,955,720             | \$ 4,840,575                         | \$ 3,062,492             |
| <b>PERS</b>                         |                          |                                      |                          |
| Discount rate                       | 6.0%                     | 7.0%                                 | 8.0%                     |
| Parish's proportionate share of NPL | \$ 10,923,110            | \$ 3,651,502                         | \$ (2,496,863)           |
| <b>RVERS</b>                        |                          |                                      |                          |
| Discount rate                       | 5.75%                    | 6.75%                                | 7.75%                    |
| Parish's proportionate share of NPL | \$ 272,870               | \$ 178,523                           | \$ 97,323                |
| <b>DARS</b>                         |                          |                                      |                          |
| Discount rate                       | 5.75%                    | 6.75%                                | 7.75%                    |
| Parish's proportionate share of NPL | \$ 41,570                | \$ 14,547                            | \$ (8,416)               |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 7 - PENSION PLAN (CONTINUED)**

**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 Parish 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, 2017, the Parish recognized revenue as a result of support received from non-employer contributing entities for the following amounts for each pension plan:

|              | <b>Non-employer<br/>Contributing<br/>Entity Revenue</b> |
|--------------|---|
| <b>FRS</b>   | \$ 213,750  |
| <b>PERS</b>  | 130,969   |
| <b>RVERS</b> | 23,004  |
| <b>DARS</b>  | 4,433   |
|              | \$ 372,156  |

**Pension Plan Fiduciary Net Position**

FRS, PERS, RVERS, and DARS issue publicly available financial reports that include financial statements and required supplementary information for the systems. Detailed information about each system's fiduciary net position is available in these separately issued financial reports. These reports may be obtained by visiting the Louisiana Legislative Auditor's website at [www.la.gov](http://www.la.gov) and searching under the Reports section.

**Payables to the Pension Plan**

At December 31, 2017, the Parish had payables to the pension plans totaling \$552,130 for the December 2017 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 salaries and payroll deductions payable. The balance due to each of the pension plans is as follows:

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 7 - PENSION PLAN (CONTINUED)**

|             | <b>Payables</b> |
|-------------|-----------------|
| <b>FRS</b>  | \$ 33,442       |
| <b>PERS</b> | 518,688         |
|             | \$ 552,130      |

**NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS**

**Plan Description.** St. John the Baptist Parish Council's medical benefits are provided through a single-employer 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.

Dental insurance coverage is provided to retirees. The employer pays 100% of the cost of the dental insurance for the retiree and dependents. We have used the unblended rates provided. All of the assumptions used for the valuation of the medical benefits have been used for dental insurance except for the trend assumption; zero trend was used for dental insurance. The dental actuarial costs and liabilities are included in the medical results.

Life insurance coverage is available to retirees based on a blended rate (active and retired). The employer the "cost" of the retiree life insurance, but it is based on the blended rate. Since GASB Codification Section P50 requires the use of "unblended" rates, we have used the 94GAR mortality table described above to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance. All of the assumptions used for the valuation of the medical benefits have been used except for the trend assumption; zero trend was used for life insurance. Retiree insurance coverage amounts are reduced to 50% at age 70.

**Contribution Rates** - Effective March 1, 2016, retirees are required to pay 0% of the pre-Medicare retiree health premium, with a sunset period of January 2021. The plan provisions and contribution rates are contained in the official plan documents.

**Fund Policy** - Until 2008, the Parish recognized the cost of providing post-employment medical and life insurance benefits (the Parish's portion of the retiree medical and life insurance benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. In 2017 and 2016, the Parish Council's

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)**

portion of health care and life insurance funding cost for retired employees totaled \$1,055,297 and \$977,127, respectively.

Effective January 1, 2008, the Parish implemented Government Accounting Standards Board Codification Section P50, *Accounting and Financial Reporting by Employers for Post-employment Benefits Other than Pensions* (GASB Codification Section). This amount was applied toward the Net OPEB Benefit Obligation as shown in the following table.

**Annual Required Contribution** – The Parish’s Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB Codification Section P50. The ARC is the sum of the Normal Cost plus the contribution to amortize the Unfunded Actuarial Accrued Liability (UAAL). A level dollar, open amortization period of 30 years (the maximum amortization period allowed by GASB Codification Section P50) has been used for the post-employment benefits. The actuarially computed ARC is as follows:

|                                    | <u>2017</u>         | <u>2016</u>         |
|------------------------------------|---------------------|---------------------|
| Normal cost                        | \$ 857,373          | \$ 824,397          |
| 30-year UAL amortization amount    | 1,543,818           | 1,484,440           |
| Annual required contribution (ARC) | <u>\$ 2,401,190</u> | <u>\$ 2,308,837</u> |

**Net Post-employment Benefit Obligation (Asset)** – The table below shows the Parish’s Net Other Post-employment Benefit (OPEB) Obligation for years ended December 31:

|                                   | <u>2017</u>          | <u>2016</u>          |
|-----------------------------------|----------------------|----------------------|
| Beginning Net OPEB Obligation     | \$ 11,917,417        | \$ 10,777,880        |
| Annual required contribution      | 2,401,190            | 2,308,837            |
| Interest on Net OPEB Obligation   | 476,697              | 431,114              |
| ARC Adjustment                    | <u>(689,185)</u>     | <u>(623,287)</u>     |
| OPEB Cost                         | 2,188,702            | 2,116,664            |
| Contribution to Irrevocable Trust | -                    | -                    |
| Current year retiree premium      | <u>(1,055,297)</u>   | <u>(977,127)</u>     |
| Change in Net OPEB Obligation     | 1,133,405            | 1,139,537            |
| Ending Net OPEB Obligation        | <u>\$ 13,050,822</u> | <u>\$ 11,917,417</u> |

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2017**

**NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)**

The following table shows the Parish's annual post-employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post-employment benefits (PEB) liability for last year and this year:

| <u>Fiscal Year Ended</u> | <u>Annual OPEB Cost</u> | <u>Percentage of Annual Cost Contributed</u> | <u>Net OPEB Liability (Asset)</u> |
|--------------------------|-------------------------|--|-----------------------------------|
| December 31, 2017        | \$ 2,188,702            | 48.22%                                       | \$13,050,822                      |
| December 31, 2016        | \$ 2,116,663            | 46.16%                                       | \$11,917,417                      |
| December 31, 2015        | \$ 1,905,023            | 34.73%                                       | \$ 10,777,880                     |

**Funded Status and Funding Progress** – In 2017 and 2016, the Parish made no contributions to its post employment benefits plan. The plan is not funded, has no assets, and hence has a funded ratio of zero. Based on the January 1, 2016 actuarial valuation, the most recent valuation, the Actuarial Accrued Liability (AAL) at the end of the year December 31, 2017 was \$27,764,169 which is defined as that portion, as determined by a particular actuarial cost method (St. John the Baptist Parish Council uses the Projected Unit Credit Cost Method), of the actuarial present value of post employment plan benefits and expenses which is not provided by normal cost.

|   | <u>2017</u>          | <u>2016</u>          |
|---|----------------------|----------------------|
| Actuarial Accrued Liability (AAL)       | \$ 27,764,169        | \$ 26,696,316        |
| Actuarial Value of Plan Assets (AVP)    | -                    | -                    |
| Unfunded Act. Accrued Liability (UAAL)  | <u>\$ 27,764,169</u> | <u>\$ 26,696,316</u> |
| Funded Ratio (AVP/AAL)                  | 0.00%                | 0.00%                |
| Covered Payroll (active plan members)   | \$ 10,786,078        | \$ 12,752,537        |
| UAAL as a percentage of covered payroll | 257.41%              | 209.34%              |

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

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by the Parish and its employee plan members) at the time of the valuation and on the pattern of sharing costs between the Parish and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2017**

**NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)**

incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the Parish and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

**Actuarial Cost Method** – The ARC is determined using the Projected Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality and turnover.

**Actuarial Value of Plan Assets** – There are not any plan assets. It is anticipated that in future valuations, should funding take place, a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Codification Section P50.

**Turnover Rate** – An age-related turnover scale based on actual experience has been used. The rates, when applied to the active employee census, produce a composite average annual turnover of approximately 9%.

**Post-employment Benefit Plan Eligibility Requirements** – Based on past experience, it has been assumed that entitlement to benefits will commence three years after eligibility to enter the D.R.O.P., as described above under "Plan Description". Medical benefits are provided to employees upon actual retirement.

**Investment Return Assumption (Discount Rate)** – GASB Codification Section P50 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 4% annual investment return has been used in this valuation.

**Health Care Cost Trend Rate** – The expected rate of increase in medical cost is based on a graded schedule beginning with 8% annually, down to an ultimate annual rate of 5.0% for ten years out and later.

**Mortality Rate** - The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rates and 50% of the unloaded female mortality rates, is used. This is a recently published mortality table which has been used in determining the value of accrued benefits in defined benefit pension plans. Projected future mortality improvement has not been used since it is our opinion that this table contains sufficiently conservative margin for the population involved in this valuation.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)**

**Method of Determining Value of Benefits** – The "value of benefits" has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The employer pays 100% of the cost of the medical insurance for the retirees and 50% for dependents. The rates provided applicable before age 65 are "blended" rates. Since GASB Codification Section P50 mandates that "unblended" rates be used, we have estimated the "unblended" rates before Medicare eligibility to be 130% of the blended rates. The rates provided applicable after Medicare eligibility were unblended as required.

**Inflation Rate** - Included in both the Investment Return Assumption and the Healthcare Cost Trend rates above is an implicit inflation assumption of 2.50% annually.

**Projected Salary Increases** - This assumption is not applicable since neither the benefit structure nor the valuation methodology involves salary.

**Post-retirement Benefit Increases** - The plan benefit provisions in effect for retirees as of the valuation date have been used and it has been assumed for valuation purposes that there will not be any changes in the future.

**Below is a summary of OPEB cost and contributions for the last three fiscal calendar years.**

| OPEB Costs and Contributions           |              |              |              |
|--|--------------|--------------|--------------|
| For the year ended December 31,        | 2017         | 2016         | 2015         |
| OPEB Cost                              | \$ 2,188,702 | \$ 2,116,664 | \$ 1,905,023 |
| Contribution                           | -            | -            | -            |
| Retiree premium                        | 1,055,297    | 977,127      | 661,661      |
| Total contribution and premium         | 1,055,297    | 977,127      | 661,661      |
| Change in net OPEB obligation          | \$ 1,133,405 | \$ 1,139,537 | \$ 1,243,362 |
| % of contribution to cost              | 0.00%        | 0.00%        | 0.00%        |
| % of contribution plus premium to cost | 48.22%       | 46.16%       | 34.73%       |

The Schedule of Funding Progress for Other Post-Employment Benefits immediately following the notes to the financial statements presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing relative to the actuarial accrued liability for benefits over time.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 9 - ACCOUNTS, SALARIES, AND OTHER PAYABLES**

The following is a summary of accounts, contracts, salaries, and other payables as of December 31, 2017.

|                      | Class of Payable  |                     |                     |                     |                     |
|----------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
|                      | <u>Salaries</u>   | <u>Withholdings</u> | <u>Contracts</u>    | <u>Accounts</u>     | <u>Total</u>        |
| General Fund         | \$ 132,354        | \$ 219,309          | \$ -                | \$ 362,886          | \$ 714,549          |
| Road & Bridges       | 103,957           | 89,683              | 30,817              | 301,460             | 525,917             |
| 2009 GO Bond         | -                 | -                   | 292,644             | 1,232,759           | 1,525,403           |
| Isaac Hurricane CDBG | -                 | -                   | 812,441             | 975,929             | 1,788,370           |
| Solid Waste          | -                 | -                   | -                   | 515,881             | 515,881             |
| Mosquito Control     | -                 | -                   | -                   | 60,236              | 60,236              |
| Utilities            | 77,573            | 75,734              | -                   | 241,864             | 395,171             |
| Sewerage             | 77,751            | 100,660             | -                   | 252,205             | 430,616             |
| Non-major funds      | <u>52,761</u>     | <u>237</u>          | <u>316,001</u>      | <u>1,528,515</u>    | <u>1,897,514</u>    |
| Total                | <u>\$ 444,396</u> | <u>\$ 485,623</u>   | <u>\$ 1,451,903</u> | <u>\$ 5,471,735</u> | <u>\$ 7,853,657</u> |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 10 - CAPITAL LEASES**

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

The following is a schedule of capital lease obligations at December 31, 2017:

| <u>Description</u>         | <u>Capitalizable<br/>Amount</u> | <u>Interest<br/>Rate</u> | <u>Termination<br/>Date</u> | <u>Principal<br/>Balance</u> | <u>Interest to<br/>Maturity</u> |
|----------------------------|---------------------------------|--------------------------|-----------------------------|------------------------------|---------------------------------|
| <b>Governmental Funds:</b> |                                 |                          |                             |                              |                                 |
| Motorola 911 Dispatch      |                                 |                          |                             |                              |                                 |
| Furniture                  | \$ 361,359                      | 3.52                     | 12/1/2018                   | \$ 124,711                   | \$ 4,461                        |
| Motorola 911 System        | <u>430,454</u>                  | 0.00                     | 7/15/2022                   | <u>430,454</u>               | <u>-</u>                        |
| Total Leases Payable       | <u>\$ 791,813</u>               |                          |                             | <u>\$ 555,165</u>            | <u>\$ 4,461</u>                 |

The following is a schedule of future minimum lease payments under capital leases and the present value of the net minimum lease payments as of December 31, 2017:

| <u>Year Ending</u>                          | <u>Governmental<br/>Funds</u> |
|---|-------------------------------|
| 2018  | \$ 215,263                    |
| 2019  | 86,091                        |
| 2020  | 86,091                        |
| 2021  | 86,091                        |
| 2022  | <u>86,090</u>                 |
| Total Minimum Lease Payments                | 559,626                       |
| Less: Amounts Representing Interest         | <u>(4,461)</u>                |
| Present Value of Net Minimum Lease Payments | <u>\$ 555,165</u>             |

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2017**

**NOTE 11 - LONG-TERM DEBT**

The following is a summary of long-term debt transactions of the Parish for the year ended December 31, 2017:

|   | Balance<br>January 1, 2017 | Issues<br>Additions<br>Adjustments | Payments<br>Expenditures<br>Adjustments | Balance<br>December 31, 2017 | Due<br>Within<br>One Year |
|---|----------------------------|------------------------------------|---|------------------------------|---------------------------|
| <b>Governmental Activities</b>                |                            |                                    |   |                              |                           |
| General Obligation                            |                            |                                    |   |                              |                           |
| Bonds   | \$ 63,885,000              | \$ -                               | \$ (4,775,000)                          | \$ 59,110,000                | \$ 4,935,000              |
| Certificates of<br>Indebtedness               | 362,000                    | -                                  | (168,000)                               | 194,000                      | 59,000                    |
| Public Improvement<br>Bonds                   | 13,550,000                 | -                                  | (765,000)                               | 12,785,000                   | 805,000                   |
| Sales Tax &<br>Revenue Bonds                  | 5,007,000                  | -                                  | (1,014,000)                             | 3,993,000                    | 1,063,000                 |
| State Revolving<br>Fund Loan                  | 891,186                    | -                                  | (52,000)                                | 839,186                      | 52,000                    |
| Capital Lease<br>Obligations                  | 245,114                    | 430,454                            | (120,403)                               | 555,165                      | 210,802                   |
| Net OPEB<br>Obligation                        | 11,917,417                 | 2,188,702                          | (1,055,297)                             | 13,050,822                   | -                         |
| Net Pension<br>Liability                      | 8,918,316                  | 92,161                             | (1,539,288)                             | 7,471,189                    | -                         |
| Premium                                       | 327,218                    | -                                  | (62,813)                                | 264,405                      | -                         |
| <b>Total Governmental<br/>    Activities</b>  | <u>105,103,251</u>         | <u>2,711,317</u>                   | <u>(9,551,801)</u>                      | <u>98,262,767</u>            | <u>7,124,802</u>          |
| <b>Business-Type Activities</b>               |                            |                                    |   |                              |                           |
| Revenue Bonds                                 | 3,695,000                  | -                                  | (265,000)                               | 3,430,000                    | 270,000                   |
| State Revolving<br>Fund Loans                 | 2,012,225                  | 12,308                             | (90,000)                                | 1,934,533                    | 93,000                    |
| Net Pension<br>Liability                      | 1,556,548                  | -                                  | (342,590)                               | 1,213,958                    | -                         |
| <b>Total Business-type<br/>    Activities</b> | <u>7,263,773</u>           | <u>12,308</u>                      | <u>(697,590)</u>                        | <u>6,578,491</u>             | <u>363,000</u>            |
| <b>Total Long-Term<br/>    Debt</b>           | <u>\$ 112,367,024</u>      | <u>\$ 2,723,625</u>                | <u>\$ (10,249,391)</u>                  | <u>\$ 104,841,258</u>        | <u>\$ 7,487,802</u>       |

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2017**

**NOTE 11 - LONG-TERM DEBT (CONTINUED)**

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

| Bond Type  | Date of Issuance | Authorized and Issued | Interest Rate % | Maturity Date | Principal Outstanding | Interest to Maturity |
|--|------------------|-----------------------|-----------------|---------------|-----------------------|----------------------|
| <b>Government Activities:</b>                    |                  |                       |                 |               |                       |                      |
| <u>Public Improvement Bonds</u>                  |                  |                       |                 |               |                       |                      |
| Public Improvement Bonds, Series ST-2010         | 03/01/10         | \$ 15,000,000         | 2.0-4.125       | 12/01/29      | \$ <u>12,785,000</u>  | \$ <u>3,658,037</u>  |
| Total Public Improvement Bonds                   |                  |                       |                 |               | <u>12,785,000</u>     | <u>3,658,037</u>     |
| <u>General Obligation Bonds</u>                  |                  |                       |                 |               |                       |                      |
| General Obligation Refunding Bonds - Series 2008 | 11/06/08         | 4,560,000             | 3.59%           | 03/01/18      | 535,000               | 9,603                |
| General Obligation Bonds – Series 2009           | 08/01/09         | 29,500,000            | 3.62-4.75       | 03/01/29      | 2,690,000             | 127,800              |
| General Obligation Refunding Bonds - Series 2011 | 10/12/11         | 8,545,000             | 2.0-5.0         | 03/01/22      | 5,055,000             | 613,600              |
| General Obligation Refunding Bonds Series 2013   | 11/13/13         | 6,050,000             | 2.25            | 03/01/24      | 4,475,000             | 368,156              |
| General Obligation Bonds – Series 2014           | 05/13/14         | 18,000,000            | 2.0-3.0         | 03/01/34      | 15,300,000            | 4,257,000            |
| General Obligation Bonds – Series 2015           | 08/26/15         | 12,000,000            | 2.0-4.0         | 03/01/35      | 10,900,000            | 3,818,493            |
| Refunding Bonds – Series 2016                    | 5/3/2016         | 20,390,000            | 2.1             | 03/01/29      | <u>20,155,000</u>     | <u>3,011,978</u>     |
| Total General Obligation Bonds                   |                  |                       |                 |               | <u>59,110,000</u>     | <u>12,206,630</u>    |
| <u>Certificates of Indebtedness</u>              |                  |                       |                 |               |                       |                      |
| Certificate of Indebtedness-2004                 | 10/20/04         | 723,000               | 4.78            | 04/01/20      | <u>194,000</u>        | <u>12,309</u>        |
| Total Certificates of Indebtedness               |                  |                       |                 |               | <u>194,000</u>        | <u>12,309</u>        |
| <u>Sales Tax &amp; Revenue Bonds</u>             |                  |                       |                 |               |                       |                      |
| Series 2005                                      | 02/01/05         | 1,300,000             | 3.5-6.0         | 02/01/20      | 335,000               | 21,533               |
| Series 2006                                      | 02/01/06         | 765,000               | 0.1-6.0         | 02/01/20      | 205,000               | 15,124               |
| Series 2006 (2)                                  | 08/21/06         | 5,650,000             | 4.18            | 04/01/18      | 596,000               | 12,456               |
| Series 2006A                                     | 09/26/06         | 550,000               | 4.18            | 04/01/18      | 57,000                | 1,191                |
| Revenue Bonds Series 2009                        | 08/04/09         | 430,000               | 1.50-4.25       | 08/01/19      | 100,000               | 6,250                |
| Revenue Bonds Series 2015                        | 07/30/15         | 3,000,000             | 2.39            | 02/01/25      | <u>2,700,000</u>      | <u>302,574</u>       |
| Total Sales Tax & Revenue Bonds                  |                  |                       |                 |               | <u>3,993,000</u>      | <u>359,128</u>       |
| <u>Loans</u>                                     |                  |                       |                 |               |                       |                      |
| State Revolving Fund Loan                        | 10/19/12         | 1,359,000             | 4.5             | 12/01/32      | <u>839,186</u>        | <u>30,888</u>        |
| Total Loans                                      |                  |                       |                 |               | <u>839,186</u>        | <u>30,888</u>        |
| <b>Total Governmental</b>                        |                  |                       |                 |               | <u>76,921,186</u>     | <u>16,266,992</u>    |
| <b>Business-type Activities:</b>                 |                  |                       |                 |               |                       |                      |
| <u>Revenue Bonds</u>                             |                  |                       |                 |               |                       |                      |
| Water Revenue Utility Bonds Series 2012          | 03/20/12         | 4,870,000             | 1.2-2.95        | 12/01/28      | <u>3,430,000</u>      | <u>605,015</u>       |
| Total Revenue Bonds                              |                  |                       |                 |               | <u>3,430,000</u>      | <u>605,015</u>       |
| <u>Loans</u>                                     |                  |                       |                 |               |                       |                      |
| State Revolving Fund Loan                        | 09/18/13         | 5,500,000             | 2.95            | 12/01/32      | <u>1,934,533</u>      | <u>525,823</u>       |
| Total Loans                                      |                  |                       |                 |               | <u>1,934,533</u>      | <u>525,823</u>       |
| <b>Total Business-type</b>                       |                  |                       |                 |               | <u>\$ 5,364,533</u>   | <u>\$ 1,130,838</u>  |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 11 - LONG-TERM DEBT (CONTINUED)**

Annual debt service to maturity on bonds and certificates, including interest of \$17,398,037, are as follows:

| Year<br>Ending<br>December 31,      | General<br>Obligation<br>Bonds | Public<br>Improvement<br>Bonds | Sales Tax &<br>Revenue<br>Bonds | Certificates<br>of<br>Indebtedness | Loans             | Total<br>Government<br>Activities | Utility<br>Revenue<br>Bonds | Loans              | Total<br>Business<br>Total |
|-------------------------------------|--------------------------------|--------------------------------|---------------------------------|------------------------------------|-------------------|-----------------------------------|-----------------------------|--------------------|----------------------------|
| 2018                                | \$ 6,569,579                   | \$ 1,319,756                   | \$ 1,163,070                    | \$ 65,692                          | \$ 55,776         | \$ 9,173,873                      | \$ 363,033                  | \$ 150,069         | \$ 513,102                 |
| 2019                                | 6,034,118                      | 1,327,556                      | 497,185                         | 68,183                             | 56,542            | 7,983,584                         | 366,823                     | 150,325            | 517,148                    |
| 2020                                | 6,031,568                      | 1,333,756                      | 442,216                         | 72,434                             | 56,304            | 7,936,278                         | 370,103                     | 150,493            | 520,596                    |
| 2021                                | 6,037,939                      | 1,343,356                      | 445,888                         | -                                  | 57,066            | 7,884,249                         | 362,708                     | 151,573            | 514,281                    |
| 2022                                | 6,061,761                      | 1,351,156                      | 446,209                         | -                                  | 56,822            | 7,915,948                         | 365,168                     | 151,534            | 516,702                    |
| 2023-2027                           | 22,420,363                     | 6,914,980                      | 1,357,560                       | -                                  | 290,404           | 30,983,307                        | 1,836,564                   | 765,583            | 2,602,147                  |
| 2028-2032                           | 13,845,054                     | 2,852,477                      | -                               | -                                  | 297,160           | 16,994,691                        | 370,616                     | 782,718            | 1,153,334                  |
| 2033-2035                           | 4,316,248                      | -                              | -                               | -                                  | -                 | 4,316,248                         | -                           | 158,061            | 158,061                    |
| Total debt service<br>To maturity   | <u>\$ 71,316,630</u>           | <u>\$ 16,443,037</u>           | <u>\$ 4,352,128</u>             | <u>\$ 206,309</u>                  | <u>\$ 870,074</u> | <u>\$ 93,188,178</u>              | <u>\$ 4,035,015</u>         | <u>\$2,460,356</u> | <u>\$ 6,495,371</u>        |
| Less amounts representing interest: |                                |                                |                                 |                                    |                   |                                   |                             |                    |                            |
| 2018                                | \$ 1,634,579                   | \$ 514,756                     | \$ 100,070                      | \$ 6,692                           | \$ 3,776          | \$ 2,259,873                      | \$ 93,033                   | \$ 57,069          | \$ 150,102                 |
| 2019                                | 1,484,118                      | 482,556                        | 72,185                          | 4,183                              | 3,542             | 2,046,584                         | 86,823                      | 54,325             | 141,148                    |
| 2020                                | 1,331,568                      | 448,756                        | 57,216                          | 1,434                              | 3,304             | 1,842,278                         | 80,103                      | 51,493             | 131,596                    |
| 2021                                | 1,197,939                      | 413,356                        | 45,888                          | -                                  | 3,066             | 1,660,249                         | 72,708                      | 48,573             | 121,281                    |
| 2022                                | 1,051,761                      | 376,156                        | 36,209                          | -                                  | 2,822             | 1,466,948                         | 65,168                      | 45,534             | 110,702                    |
| 2023-2027                           | 3,715,363                      | 1,254,980                      | 47,560                          | -                                  | 10,404            | 5,028,307                         | 196,564                     | 178,583            | 375,147                    |
| 2028-2032                           | 1,585,054                      | 167,477                        | -                               | -                                  | 3,974             | 1,756,505                         | 10,616                      | 85,718             | 96,334                     |
| 2033-2035                           | 206,248                        | -                              | -                               | -                                  | -                 | 206,248                           | -                           | 4,528              | 4,528                      |
| Total Interest                      | <u>12,206,630</u>              | <u>3,658,037</u>               | <u>359,128</u>                  | <u>12,309</u>                      | <u>30,888</u>     | <u>16,266,992</u>                 | <u>605,015</u>              | <u>525,823</u>     | <u>1,130,838</u>           |
| Total Principal                     | <u>\$ 59,110,000</u>           | <u>\$ 12,785,000</u>           | <u>\$ 3,993,000</u>             | <u>\$ 194,000</u>                  | <u>\$ 839,186</u> | <u>\$ 76,921,186</u>              | <u>\$ 3,430,000</u>         | <u>\$1,934,533</u> | <u>\$ 5,364,533</u>        |

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2017**

**NOTE 11 - LONG-TERM DEBT (CONTINUED)**

General Obligation Bonds, totaling \$63,885,000 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 Comprehensive Annual Financial Report. The total indebtedness secured by ad valorem taxes totaled \$63,885,000.

The government-wide financial statements do not include any of the Pollution Control Revenue Bonds or Industrial Revenue Bonds issued by the industrial districts of 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. The Parish is in compliance with all significant limitations and restrictions, including federal arbitrage regulations.

**Defeasance of Debts**

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

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

In 2010, the Council defeased \$2,010,000 of Public Improvement Bonds, Series 1996, \$845,000 of Public Improvement Bonds, Series St-1996, and \$5,325,000 of Public Improvement Bonds, Series 1999, by placing the proceeds of Public Improvement Bonds, Series 2010 in an irrevocable trust to provide for all future debt service payments of the defeased bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Council's financial statements.

In 2011, the Council defeased \$4,130,000 of General Obligations Bonds, Series 2002, and \$6,845,000 of General Obligation Bonds, Series 2003, by placing the proceeds of General

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2017**

**NOTE 11 - LONG-TERM DEBT (CONTINUED)**

Obligation Bonds, Series 2011 in an irrevocable trust to provide for all future debt service payments of the defeased bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Council's financial statements.

In 2012, the Council defeased \$356,000 of Water Revenue Refunding Bonds, Series 1997A, \$3,500,000 of Water Revenue Utility Bonds, Series 1998, and \$3,500,000 of Water Revenue Utility Bonds, Series 1999 by placing the proceeds of Water Revenue Refunding Bonds, Series 2012 in an irrevocable trust to provide for all future debt service payments of the defeased bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Council's financial statements.

In 2013, the Council defeased \$5,125,000 of General Obligation Bonds, Series 2004 and \$705,000 of General Obligation Bonds, Series 2005 by placing the proceeds of General Obligation Refunding Bonds, Series 2013 in an irrevocable trust to provide for all future debt service payments of the defeased bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Council's financial statements.

In 2016, the Council defeased \$18,615,000 of General Obligation Bonds, Series 2009 by placing the proceeds of General Obligation Refunding Bonds, Series 2016 in an irrevocable trust to provide for all future debt service payments of the defeased bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Council's financial statements.

At December 31, 2017, \$33,025,843 of bonds outstanding are considered defeased.

**Pledged Revenues**

The Parish has pledged revenues of 12.5 mills of unlimited ad valorem taxes to secure \$63,885,000 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 \$5.3 million of pledged ad valorem revenue was utilized for approximately \$6.6 million in principal and interest payments made in 2017 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 \$13,550,000 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 \$9.2 million of this dedicated tax was recognized in 2017, with approximately \$1.3 million utilized for debt service payments made in 2017 for Public Improvement Bonds.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2017**

**NOTE 11 - LONG-TERM DEBT (CONTINUED)**

The Parish has pledged revenues from the proceeds of one-quarter percent (1/4%) 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 \$3,585,000 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 perpetuity by the voters of the Parish in 1984. Approximately \$5.0 million of this dedicated tax was recognized in 2017, with approximately \$440 thousand utilized for debt service payments made in 2017 for Sales Tax Bonds.

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 \$ 4,972,000 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 \$7.7 million was recognized as operating revenue for the waterworks system in 2017, with approximately \$1.2 million utilized for debt service payments made in 2017 for Revenue Bonds.

The Parish has pledged revenues of 4.09 mills of unlimited ad valorem taxes to secure \$430,000 of Revenue Bonds issued for the purpose of acquiring a fire truck for the Westbank Volunteer Fire Department. This Parish-wide millage of 4.09 mills has been approved by the voters of the Parish in perpetuity. These bonds mature on August 1, 2019, at which point, the revenues of the Parish-wide millage will no longer be pledged for debt service. Approximately \$1.8 million of pledged ad valorem revenue was utilized for approximately \$51 thousand in principal and interest payments made in 2017 for General Obligation Bonds.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 12 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS**

The composition of interfund balances as of December 31, 2017, is as follows:

| Receivable Funds                | Governmental Activities Payable Funds |                    |                   |                              |                   |                              |                     |                     |
|---------------------------------|---------------------------------------|--------------------|-------------------|------------------------------|-------------------|------------------------------|---------------------|---------------------|
|                                 | General Fund                          | Sales Tax District | Roads and Bridges | 2009 General Obligation Bond | Isaac CDBG        | 2015 General Obligation Bond | Non-Major           | Total               |
| <b>Governmental Activities</b>  |                                       |                    |                   |                              |                   |                              |                     |                     |
| General Fund                    | \$ -                                  | \$ -               | \$ -              | \$ -                         | \$ 105            | \$ -                         | \$ 136,056          | \$ 136,161          |
| Roads & Bridges                 | 10,745                                | 100,000            | -                 | -                            | 369,214           | -                            | 307,970             | 787,929             |
| 2009 GO Bonds                   | -                                     | -                  | -                 | -                            | -                 | 1,200,000                    | -                   | 1,200,000           |
| Non-Major                       | 288,036                               | -                  | -                 | 7,778                        | -                 | -                            | 558,921             | 854,735             |
| <b>Sub-total</b>                | <b>298,781</b>                        | <b>100,000</b>     | <b>-</b>          | <b>7,778</b>                 | <b>369,319</b>    | <b>1,200,000</b>             | <b>1,002,947</b>    | <b>2,978,825</b>    |
| <b>Business-Type Activities</b> |                                       |                    |                   |                              |                   |                              |                     |                     |
| Utilities                       | 30,357                                | -                  | 8,476             | -                            | 394               | -                            | 2,621               | 41,848              |
| Sewerage                        | 2,359                                 | -                  | -                 | -                            | 21,885            | -                            | 54,047              | 78,291              |
| <b>Sub-total</b>                | <b>32,716</b>                         | <b>-</b>           | <b>8,476</b>      | <b>-</b>                     | <b>22,279</b>     | <b>-</b>                     | <b>56,668</b>       | <b>120,139</b>      |
| <b>Total</b>                    | <b>\$ 331,497</b>                     | <b>\$ 100,000</b>  | <b>\$ 8,476</b>   | <b>\$ 7,778</b>              | <b>\$ 391,598</b> | <b>\$ 1,200,000</b>          | <b>\$ 1,059,615</b> | <b>\$ 3,098,964</b> |

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2017**

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

| Receivable Funds                | Governmental Activities<br>Payable Funds |                     |                     |                     |
|---------------------------------|--|---------------------|---------------------|---------------------|
|                                 | Mosquito<br>Fund                         | Utilities Fund      | Sewerage Fund       | Total               |
| <b>Governmental Activities</b>  |  |                     |                     |                     |
| General Fund                    | \$ -                                     | \$ 135              | \$ -                | \$ 135              |
| Sales Tax District              | -  | 200,000             | 1,629,607           | 1,829,607           |
| Road & Bridges                  | 23,000                                   | 3,927               | 5,386               | 32,313              |
| Non-Major Funds                 | -  | 186,899             | -                   | 186,899             |
| <b>Sub-total</b>                | <b>23,000</b>                            | <b>390,961</b>      | <b>1,634,993</b>    | <b>2,048,954</b>    |
| <b>Business-Type Activities</b> |  |                     |                     |                     |
| Solid Waste                     | -  | 3,234,962           | -                   | 3,234,962           |
| Mosquito                        | -  | 267,739             | -                   | 267,739             |
| Utilities                       | -  | -                   | 31,530              | 31,530              |
| Sewerage                        | -  | 2,797,500           | -                   | 2,797,500           |
| <b>Sub-total</b>                | <b>-</b>                                 | <b>6,300,201</b>    | <b>31,530</b>       | <b>6,331,731</b>    |
| <b>Total</b>                    | <b>\$ 23,000</b>                         | <b>\$ 6,691,162</b> | <b>\$ 1,666,523</b> | <b>\$ 8,380,685</b> |

|                          | Due From<br>Other Funds     | Due To<br>Other Funds        | Net Internal<br>Balances |
|--------------------------|-----------------------------|------------------------------|--------------------------|
| Governmental Activities  | \$ 5,027,779                | \$ (3,098,964)               | \$ 1,928,815             |
| Business-Type Activities | <u>6,451,870</u>            | <u>(8,380,685)</u>           | <u>(1,928,815)</u>       |
| <b>Total</b>             | <b><u>\$ 11,479,649</u></b> | <b><u>\$(11,479,649)</u></b> | <b><u>\$ -</u></b>       |

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

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

A summary of interfund transfers at December 31, 2017, are as follows:

|                             | Governmental Activities |                       |                      |                                    |                     |           | Total                |
|-----------------------------|-------------------------|-----------------------|----------------------|------------------------------------|---------------------|-----------|----------------------|
|                             | Transfers In:           |                       |                      |                                    |                     |           |                      |
| Transfers Out:              | General<br>Fund         | Sales Tax<br>District | Roads and<br>Bridges | 2015 General<br>Obligation<br>Bond | Non-Major           |           |                      |
| Governmental<br>Activities  |                         |                       |                      |                                    |                     |           |                      |
| General Fund                | \$ -                    | \$ -                  | \$ 592,264           | \$ -                               | \$ 3,708,205        | \$        | 4,300,469            |
| Roads & Bridges             | -                       | 3,800,000             | -                    | -                                  | 328,998             | -         | 4,128,998            |
| 2009 GO Bonds               | -                       | -                     | 400,000              | 1,200,000                          | 105,932             | -         | 1,705,932            |
| Non-Major                   | 117,000                 | 1,361,140             | 29,403               | -                                  | 966,138             | -         | 2,473,681            |
| <b>Sub-total</b>            | <b>117,000</b>          | <b>5,161,140</b>      | <b>1,021,667</b>     | <b>1,200,000</b>                   | <b>5,109,273</b>    | <b>-</b>  | <b>12,609,080</b>    |
| Business-Type<br>Activities |                         |                       |                      |                                    |                     |           |                      |
| Mosquito                    | -                       | -                     | -                    | -                                  | 20,000              | -         | 20,000               |
| Utilities                   | -                       | 1,700,000             | 11,287               | -                                  | -                   | -         | 1,711,287            |
| Sewerage                    | -                       | 2,300,000             | -                    | -                                  | 55,279              | -         | 2,355,279            |
| <b>Sub-total</b>            | <b>-</b>                | <b>4,000,000</b>      | <b>11,287</b>        | <b>-</b>                           | <b>75,279</b>       | <b>-</b>  | <b>4,086,566</b>     |
| <b>Total</b>                | <b>\$ 117,000</b>       | <b>\$ 9,161,140</b>   | <b>\$ 1,032,954</b>  | <b>\$ 1,200,000</b>                | <b>\$ 5,184,552</b> | <b>\$</b> | <b>\$ 16,695,646</b> |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

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

| Transfers Out:                  | Business-Type Activities<br>Transfers In: |                  |                     |                     | Total               |
|---------------------------------|---|------------------|---------------------|---------------------|---------------------|
|                                 | Solid Waste<br>Fund                       | Mosquito<br>Fund | Utilities<br>Fund   | Sewerage<br>Fund    |                     |
| <b>Governmental Activities</b>  |   |                  |                     |                     |                     |
| General Fund                    | \$ 16,740                                 | \$ 15,165        | \$ 850,112          | \$ 802,578          | \$ 1,684,595        |
| Road & Bridges                  | -   | -                | 144,011             | 144,011             | 288,022             |
| Non-Major Funds                 | -   | -                | 14,403              | 14,403              | 28,806              |
| <b>Sub-total</b>                | <b>16,740</b>                             | <b>15,165</b>    | <b>1,008,526</b>    | <b>960,992</b>      | <b>2,001,423</b>    |
| <b>Business-Type Activities</b> |   |                  |                     |                     |                     |
| Utilities                       | 23,237                                    | -                | -                   | 212,532             | 235,769             |
| Sewerage                        | -   | -                | 191,400             | -                   | 191,400             |
| <b>Sub-total</b>                | <b>23,237</b>                             | <b>-</b>         | <b>191,400</b>      | <b>212,532</b>      | <b>427,169</b>      |
| <b>Total</b>                    | <b>\$ 39,977</b>                          | <b>\$ 15,165</b> | <b>\$ 1,199,926</b> | <b>\$ 1,173,524</b> | <b>\$ 2,428,592</b> |

|                          | Due From<br>Other Funds     | Due To<br>Other Funds        | Net Internal<br>Balances |
|--------------------------|-----------------------------|------------------------------|--------------------------|
| Governmental Activities  | \$ 14,610,503               | \$ (16,695,646)              | \$ (2,085,143)           |
| Business-Type Activities | <u>4,513,735</u>            | <u>(2,428,592)</u>           | <u>2,085,143</u>         |
| <b>Total</b>             | <b><u>\$ 19,124,238</u></b> | <b><u>\$(19,124,238)</u></b> | <b><u>\$ -</u></b>       |

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.

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 to funds in which expenditures were recorded.

All other transfers are also in accordance with budgetary authorizations. In addition to the above transfers, transfers of completed capital projects were made from the governmental funds to the Sewerage Fund in the amount of \$24,611.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2017**

**NOTE 13 - 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, 2017, transfers out and ending fund balance is \$47,983.

**NOTE 14 - COMMITMENTS AND CONTINGENCIES**

Litigation

The Parish is a named defendant in a number of claims and lawsuits resulting principally from personal injury, property damage, assessments, and construction claims. The Parish Attorney has reviewed these claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome to the Parish and to arrive at an estimate, if any, of the amount or range of potential loss to the Parish. As a result of such review, the various claims and lawsuits have been categorized into "probable," "reasonably possible," and "remote" contingencies as defined in GASB Codification C50. 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 a loss incurred by Parish could range from \$50,000 to approximately \$257,000.

Federally Assisted Programs

The Parish receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and currently has approximately \$3.7 million in outstanding receivables for these programs. 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 (CONTINUED)**  
**December 31, 2017**

**NOTE 15 – FUND BALANCE**

The following illustrates the specific purposes of each classification of fund balance at December 31, 2017 in the financial statements:

|                           | General Fund        | Sales Tax District  | Roads & Bridges     | 1992 General<br>Obligation Sinking | 2009 General<br>Obligation Bond |
|---------------------------|---------------------|---------------------|---------------------|------------------------------------|---------------------------------|
| Nonspendable:             |                     |                     |                     |                                    |                                 |
| Prepays                   | \$ 57,483           | \$ -                | \$ 64,117           | \$ -                               | \$ -                            |
| Due to other funds        | 346,589             | 100,000             | 8,476               | -                                  | 7,778                           |
| <b>Total Nonspendable</b> | <b>404,072</b>      | <b>100,000</b>      | <b>72,593</b>       | <b>-</b>                           | <b>7,778</b>                    |
| Restricted:               |                     |                     |                     |                                    |                                 |
| Debt service              | -                   | -                   | -                   | 8,139,872                          | -                               |
| Special revenue           | -                   | 8,562,612           | 1,829,904           | -                                  | -                               |
| <b>Total Restricted</b>   | <b>-</b>            | <b>8,562,612</b>    | <b>1,829,904</b>    | <b>8,139,872</b>                   | <b>-</b>                        |
| Committed                 |                     |                     |                     |                                    |                                 |
| Capital projects          | -                   | -                   | -                   | -                                  | 51,733                          |
| Special revenue           | -                   | -                   | -                   | -                                  | -                               |
| <b>Total Committed</b>    | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>                           | <b>51,733</b>                   |
| Unassigned                | 2,355,388           | -                   | -                   | -                                  | -                               |
| <b>Total</b>              | <b>\$ 2,759,460</b> | <b>\$ 8,662,612</b> | <b>\$ 1,902,497</b> | <b>\$ 8,139,872</b>                | <b>\$ 59,511</b>                |

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 15 – FUND BALANCE (CONTINUED)**

|                           | Hurricane Isaac CDBG  | 2015 General Obligation<br>Bond Construction | Non-major<br>Governmental<br>Funds | Total                |
|---------------------------|-----------------------|--|------------------------------------|----------------------|
| <b>Nonspendable:</b>      |                       |  |                                    |                      |
| Prepays                   | \$ -                  | \$ -   | \$ 105,931                         | \$ 227,531           |
| Due to other funds        | 391,598               | 1,200,000                                    | 1,059,615                          | 3,114,056            |
| <b>Total Nonspendable</b> | <b>391,598</b>        | <b>1,200,000</b>                             | <b>1,165,546</b>                   | <b>3,341,587</b>     |
| <b>Restricted:</b>        |                       |  |                                    |                      |
| Debt service              | -                     | -  | 2,630,323                          | 10,770,195           |
| Special revenue           | -                     | -  | 19,755,195                         | 30,147,711           |
| <b>Total Restricted</b>   | <b>-</b>              | <b>-</b>                                     | <b>22,385,518</b>                  | <b>40,917,906</b>    |
| <b>Committed</b>          |                       |  |                                    |                      |
| Capital projects          | -                     | 9,538,295                                    | 17,092,110                         | 26,682,138           |
| <b>Total Committed</b>    | <b>-</b>              | <b>9,538,295</b>                             | <b>17,092,110</b>                  | <b>26,682,138</b>    |
| <b>Unassigned</b>         | <b>(1,738,282)</b>    | <b>-</b>                                     | <b>(1,442,435)</b>                 | <b>(825,329)</b>     |
| <b>Total</b>              | <b>\$ (1,346,684)</b> | <b>\$ 10,738,295</b>                         | <b>\$ 39,200,739</b>               | <b>\$ 70,116,302</b> |

(Concluded)

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 16 - PAYABLE FROM RESTRICTED ASSETS**

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

|                                  | Utilities<br>System |
|----------------------------------|---------------------|
| Customer deposits                | \$ 1,241,975        |
| Current portion of bonds payable | 363,000             |
| Accrued interest payable         | 9,661               |
| Total                            | \$ 1,614,636        |

**NOTE 17 - RISK MANAGEMENT**

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

**NOTE 18 – 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 cash deposits at December 31, 2017 were as follows:

|   | Library      |
|---|--------------|
| Bank accounts per Statement of Net Position | \$ 8,159,226 |

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 18 – SELECTED DISCLOSURES FOR DISCRETELY PRESENTED  
COMPONENT UNIT (CONTINUED)**

|                        | <u>Library</u>      |
|------------------------|---------------------|
| Bank accounts Per Bank | <u>\$ 8,183,140</u> |

The bank balances are categorized as follows:

|   |                   |
|---|-------------------|
| Amount insured by the FDIC, or collateralized with securities held by the component unit's agent in the component unit's name | <u>\$ 250,000</u> |
|---|-------------------|

|  |                     |
|--|---------------------|
| Pledged securities held by the custodial bank in the name of the fiscal agent bank | <u>\$ 8,091,803</u> |
|--|---------------------|

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

**B. CAPITAL ASSETS**

Capital assets for the component unit at December 31, 2017 are as follows:

|                                | <u>Library</u>      |
|--------------------------------|---------------------|
| Equipment & furniture          | \$ 1,345,240        |
| Library books                  | 3,606,540           |
| Buildings                      | 5,702,052           |
| Land                           | <u>40,000</u>       |
| Subtotal                       | 10,693,832          |
| Less: Accumulated Depreciation | <u>(5,480,518)</u>  |
| Total                          | <u>\$ 5,213,314</u> |

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2017**

**NOTE 18 – SELECTED DISCLOSURES FOR DISCRETELY PRESENTED  
COMPONENT UNIT (CONTINUED)**

**C. PENSION PLAN**

The Library's employees are members of the Parochial Employees Retirement System of Louisiana ("System"), a cost sharing, multiple-employer, defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and separate benefit provisions. The library's employees are members of Plan A.

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 the Parochial Employees Retirement System of Louisiana and additions to/deductions from the System's fiduciary net position have been determined on the same basis as they are reported by the Fund. 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.

Plan Description: The System was established and provided for by R.S.11:1901-2025 of the Louisiana Revised Statutes (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.

Eligibility requirements: 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 System.

For employees hired prior to January 1, 2007:

1. Any age with thirty (30) or more years of creditable service.
2. Age 55 with twenty-five (25) years of creditable service.
3. Age 60 with a minimum of ten (10) years of creditable service.
4. Age 65 with a minimum of seven (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

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2017**

**NOTE 18 – SELECTED DISCLOSURES FOR DISCRETELY PRESENTED  
COMPONENT UNIT (CONTINUED)**

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 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.

Survivor benefits: 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.

DROP benefits: Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for the 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 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 DROP on or after January 1, 2004, all amounts which remain credited to the individuals 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.

Disability Benefits: 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

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2017**

**NOTE 18 – SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)**

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 three percent of the member's final average compensation multiplied by his years of service, not to be less than fifteen, or three percent multiplied by years of service assuming continued service to age sixty.

Cost of living increases: 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. 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 (RS 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.

Employer contributions: According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2016, the actuarially determined contribution rate was 10.52% of member's compensation for Plan A. However, the actual rate for the fiscal year ending December 31, 2016, was 13.00% for Plan A.

According to state statute, the System also receives one-fourth of one percent of ad valorem taxes collected within 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 in the amount of \$12,781, and excluded from pension expense for the year ended December 31, 2016.

Employer allocations: The schedule of employer allocations reports the required projected employer contributions, in addition to the employer allocation percentage. The required projected employer contributions are used to determine the proportionate relationship of each employer to all employers of the System.

The employer's proportion was determined on a basis that is consistent with the manner in which contributions to the pension plan are determined. The allocation percentages were used in calculating each employer's proportionate share of pension amounts. The allocation method used in determining each employer's proportion was based on the employer's contributions to the plan

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 18 – SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)**

during the fiscal year ended December 31, 2016, as compared to the total of all employers' contributions received by the plan during the fiscal year ended December 31, 2016.

Pension liabilities, pension expense, deferred outflows of resources, and deferred inflows of resources related to pensions: At December 31, 2017, the Library reported a liability of \$356,343 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of December 31, 2016, and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Library's proportion of the Net Pension Liability was based on a projection of the Library's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2016, the Library's proportion was 0.173023%.

For the year ended December 31, 2017, the Library recognized pension expense of \$211,906.

At December 31, 2017, the Library reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|  | Deferred<br>Outflows<br>of Resources | Deferred<br>Inflows<br>of Resources |
|--|--------------------------------------|-------------------------------------|
| Differences between expected and actual experiences  | \$ -                                 | \$ 62,357                           |
| Net difference between projected and actual earnings on pension plan investments                             | 276,536                              | -                                   |
| Changes in assumptions   | 67,654                               | -                                   |
| Change in proportion and differences between employer contributions and proportionate share of contributions | 977                                  | 757                                 |
|  | <b>\$ 345,167</b>                    | <b>\$ 63,114</b>                    |

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 18 – SELECTED DISCLOSURES FOR DISCRETELY PRESENTED  
COMPONENT UNIT (CONTINUED)**

|               |            |
|---------------|------------|
| Fiscal Year   |            |
| <u>Ending</u> |            |
| 2018          | \$ 111,980 |
| 2019          | 72,567     |
| 2020          | (7,471)    |

Contributions - proportionate share: Differences between contributions remitted to the System and the employer's proportionate share are recognized in pension expense/(benefit) using the straight line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with a pension through the pension plan. The resulting deferred inflow/outflow and amortization is not reflected in the schedule of employer amounts due to differences that could arise between contributions reported by the System and contributions reported by the participating employer.

Actuarial assumptions: The net pension liability was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plan's fiduciary net position.

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2004 through December 31, 2009. The data was then assigned credibility weighting and combined with a standards table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities.

Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2016 are as follows:

Valuation Date: December 31, 2016

Actuarial Cost Method: Plan A - Entry Age Normal

Investment Rate of Return: 7.00% (Net of investment expense)

Expected Remaining Service lives: 4 years

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 18 – SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)**

Projected Salary Increases: Plan A- 5.25% (2.75% Merit/2.50% Inflation)

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 increase not yet authorized by the Board of Trustees.

Mortality: RP-2000 Employee Mortality Table was selected for active members. RP-2000 Healthy Annuitant Mortality Table was selected for healthy annuitants and beneficiaries. RP-2000 Disabled Lives Mortality Table was selected for disabled annuitants.

Discount rate: The discount rate used to measure the total pension liability was 7.00% for Plan A. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contributions rates and contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, 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.

Sensitivity of the employer's proportionate share of the net pension liability to changes in the discount rate: The following presents the net pension liability of the participating employers calculated using the discount rate of 7.00%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate:

|   | <u>Changes in Discount Rate</u>  |  |                                  |
|---|----------------------------------|--|----------------------------------|
|   | 1.0%<br>Decrease<br><u>6.00%</u> | Current<br>Discount Rate<br><u>7.00%</u> | 1.0%<br>Increase<br><u>8.00%</u> |
| Employer's<br>Proportionate share of<br>the net pension liability | \$ 1,056,965                     | \$ 356,343                               | \$ (243,664)                     |

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2017**

**NOTE 18 – SELECTED DISCLOSURES FOR DISCRETELY PRESENTED  
COMPONENT UNIT (CONTINUED)**

Change in net pension liability: The changes in the net pension liability for the year ended December 31, 2016 were recognized in the current reporting period except as follows:

- a. Differences between expected and actual experience: Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The difference between expected and actual resulted in a deferred inflow of resources in the amount of \$62,357 for the year ended December 31, 2017.
- b. Differences between projected and actual investment earnings: Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period. The difference between projected and actual investment earnings resulted in a deferred outflow of resources in the amount of \$276,536 for the year ended December 31, 2017.
- c. Change in assumptions: The changes of assumptions about future economic or demographic factors were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The changes in assumptions resulted in deferred outflow of resources in the amount of \$67,654 for the year ended December 31, 2017.
- d. Change in proportion: Changes in the employer's proportionate shares of the collective net pension liability and collected deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in employer's pension expense/(benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension plan. The change in proportion resulted in deferred outflow of resources in the amount of \$977, and deferred inflow of resources in the amount of \$757 for the year ended December 31, 2017.

**D. LONG-TERM LIABILITIES**

**Accrued Annual Leave**

At December 31, 2017, 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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 18 – SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)**

benefit times their individual hourly rate at the end of the year.

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

|   | <u>Unused<br/>Annual Leave</u> |
|---|--------------------------------|
| Long-term obligations payable<br>at December 31, 2016 | \$ 46,628                      |
| Additions   | 52,057                         |
| Deductions  | <u>(74,234)</u>                |
| Long-term obligations payable<br>at December 31, 2017 | <u>\$ 24,451</u>               |

**Other Postemployment Benefit Obligations (OPEB)**

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

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

**Funding Policy.** The Library contributes 100% of the costs of the current year’s health, dental and life insurance premiums for eligible retired employees. The Library finances its plan on a pay-as-you-go basis; therefore, no funds are reserved for payment of future health insurance premiums.

**Annual OPEB Cost and Net OPEB Obligation.** The Library’s annual other post-employment benefit (OPEB) is calculated based on the annual required contribution (ARC). The ARC is the sum of the Normal Cost plus the contribution to amortize the Unfunded Actuarial Accrued Liability

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 18 – SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)**

(UAAL). A level dollar, open amortization period of 30 years, the maximum amortization period allowed by GASB Statement No. 45 has been used for the post-employment benefits.

The actuarial computed ARC is as follows:

|                                    |                |
|------------------------------------|----------------|
| Normal cost                        | \$ 93,201      |
| 30 year UAL amortization amount    | <u>188,467</u> |
| Annual required contribution (ARC) | <u>281,668</u> |

The following table shows the components of the Library's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the Library's net OPEB obligation to the plan:

|   |                     |
|---|---------------------|
| Annual required contribution (ARC)          | \$ 281,668          |
| Interest on net OPEB obligation             | 44,053              |
| Adjustments to Annual Required Contribution | <u>(63,690)</u>     |
| Annual OPEB cost                            | 262,031             |
| Contributions made                          | <u>(222,416)</u>    |
| Increase in net OPEB obligation             | 39,615              |
| Net OPEB obligation at beginning of year    | <u>\$ 1,101,323</u> |
| Net OPEB obligation at end of year          | <u>\$ 1,140,938</u> |

The Library's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation are as follows:

| <u>Year Ended</u> | <u>Annual OPEB Cost</u> | <u>% of Annual Cost Contrib.</u> | <u>Net OPEB Obligation</u> |
|-------------------|-------------------------|----------------------------------|----------------------------|
| 12/31/15          | \$ 242,527              | 79%                              | \$ 1,055,244               |
| 12/31/16          | \$ 252,020              | 82%                              | \$ 1,101,323               |
| 12/31/17          | \$ 262,031              | 85%                              | \$ 1,140,938               |

**Funded Status and Funding Progress.** As of December 31, 2017, the actuarial accrued liability for benefits was \$3,389,270, all of which was unfunded. The covered payroll (annual payroll of active employees covered by the plan) was \$967,839, and the ratio of the unfunded actuarial accrued liability (UAAL) to the covered payroll was 350.19%.

The projection of future benefits for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Amounts determined regarding the funded status of a plan and the employer's annual required contributions

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2017**

**NOTE 18 – SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)**

are subject to continued revision as actual results are compared with past expectations and new estimates are made about the future.

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

**Actuarial Cost Method.** The ARC was determined using the Projected Unit Credit Cost Method. The employer portion for the cost of retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discontinuing this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality and turnover.

**Actuarial Value of Plan Assets.** There are no plan assets. It is anticipated, that in future valuations, should funding take place, a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Statement 45.

**Turnover Rate.** An age-related turnover scale based on actual experience has been used. The rates, when applied to the active employee census, produce a composite average annual turnover of approximately 5%.

**Post-employment Benefit Plan Eligibility Requirements.** Based on past experience, it has been assumed that entitlement to benefits will commence five years after eligibility to enter the D.R.O.P. The five years after eligibility to enter the D.R.O.P. plus two additional years. Medical benefits are provided to employees upon actual retirement.

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

**Healthcare Cost Trend Rate.** The expected rate of increase in healthcare insurance premiums is based on graded schedule beginning with 8% annually, reduced down to an ultimate rate of 5% after ten years and later.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 18 – SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)**

**Mortality Rate.** The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rates and 50% for the unloaded female mortality rates, is used. This is recently used mortality table. Projected future mortality improvement has not been used since it is our opinion that this table contains sufficiently conservative margin for the population involved in this valuation.

**Method of Determining Value of Benefits.** The “value of benefits” has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The employer pays 100% of the cost of the medical insurance for the retirees and their dependents, but it is based on the blended active/retired rate prior to age 65. Since GASB 45 requires that unblended rates be used, we have estimated the unblended retiree rate before 65 to be 130% of the blended rate.

**Inflation Rate.** Included in both the Investment Return Assumption and the Healthcare Cost Trend rates above is an implicit assumption of 2.50% annually.

**Projected Salary Increases.** This assumption is not applicable since neither the benefit structure nor the valuation methodology involves salary.

**Post-retirement Benefit Increases.** The plan benefit provisions in effect for retirees as of the valuation date have been used and it has been assumed for valuation purposes that there will not be any changes in the future.

**E. LEASES AND COMMITMENTS**

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

| <u>Year Ending December 31,</u> | <u>Amount</u>    |
|---------------------------------|------------------|
| 2018                            | \$ 10,754        |
| 2019                            | 3,580            |
| 2020                            | 3,580            |
| 2021                            | <u>1,790</u>     |
| Total                           | <u>\$ 19,704</u> |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 19 – DEFERRED INFLOWS OF RESOURCES**

At December 31, 2017, the Parish has unavailable revenues as follows:

|  |                     |
|--|---------------------|
| <b>Governmental Activities</b>   |                     |
| Federal Grant  | \$ 2,369,186        |
| State Revenue Sharing  | <u>40,080</u>       |
| Total Governmental Funds   | <u>2,409,266</u>    |
| Disaster Grant recognized as revenue on the<br>Government-wide in 2017 | (2,409,266)         |
| Deferred amounts related to pension liability                          | <u>1,446,522</u>    |
| Total Government-wide  | <u>\$ 1,446,522</u> |

**NOTE 20 – PRIOR PERIOD ADJUSTMENT**

During the year ended December 31, 2017, the Parish noted a correction of an error in 2016 related to a reclassification of a capital asset with a cost of \$1,557,521 and related accumulated depreciation of \$471,727 from governmental activities to business-type activities.

The correction of the error had the following impact on the governmental activities ending net position at December 31, 2016:

|   | Governmental<br>Activities |
|---|----------------------------|
| Net position – December 31, 2016              | \$ 81,158,272              |
| Prior period adjustment:                      |                            |
| Capital Assets, net – correction of an error  | <u>(1,085,794)</u>         |
| Total prior period adjustment                 | <u>(1,085,794)</u>         |
| Net position – December 31, 2016, as restated | <u>\$ 80,072,478</u>       |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2017**

**NOTE 20 – PRIOR PERIOD ADJUSTMENT (CONTINUED)**

The correction of the error had the following impact on the business-type activities ending net position at December 31, 2016:

|   | Business-Type<br>Activities |
|---|-----------------------------|
| Net position – December 31, 2016              | \$ 126,132,623              |
| Prior period adjustment:                      |                             |
| Capital Assets, net – correction of an error  | 1,085,794                   |
| Total prior period adjustment                 | 1,085,794                   |
| Net position – December 31, 2016, as restated | \$ 127,218,417              |

**NOTE 21 – 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, 2017, five industrial companies are currently under the Industrial Tax Exemption program. The typical term of these agreements are for ten years and provided Ad valorem tax abatement during the year of 2017 in the amount of \$4,548,497.

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.

**NOTE 22 – SUBSEQUENT EVENTS**

The Parish evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through June 30, 2018, which is the date the financial statements were available to be issued and no material events were noted for disclosure.

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF FUNDING PROGRESS  
OTHER POST EMPLOYMENT BENEFITS  
For the Year Ended December 31, 2017**

| Actuarial<br>Valuation<br>Date | Actuarial<br>Value of<br>Assets | Actuarial<br>Accrued Liability<br>(AAL) Entry Age | Unfunded AAL<br>(UAAL) | Funded<br>Ratio | Covered<br>Payroll | UAAL as a<br>Percentage of<br>Covered Payroll |
|--------------------------------|---------------------------------|---|------------------------|-----------------|--------------------|---|
| 1/1/2016                       | -                               | \$ 26,696,316                                     | \$ 26,696,316          | 0%              | \$ 12,752,537      | 209.34%                                       |
| 1/1/2014                       | -                               | \$ 21,960,578                                     | \$ 21,960,578          | 0%              | \$ 9,016,685       | 243.55%                                       |
| 1/1/2012                       | -                               | \$ 21,336,158                                     | \$ 21,336,158          | 0%              | \$ 8,990,889       | 237.31%                                       |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY  
LAST THREE FISCAL YEARS**

| For the<br>Year Ended  | Agency's<br>porportion of<br>the net pension<br>liability (asset) | Agency's<br>proportionate share<br>of the net pension<br>liability (asset) | Agency's<br>covered payroll | Agency's<br>proportionate share<br>of the net pension<br>liability (asset) as a<br>percentage of its<br>covered-employee<br>payroll | Plan fiduciary<br>net position<br>as a percentage<br>of the total<br>pension liability |
|--|---|--|-----------------------------|---|--|
| <b>Firefighters' Retirement System of Louisiana (FRS)</b>                    |   |  |                             |   |  |
| June 30,   |   |  |                             |   |  |
| 2017   | 0.844505%   | \$ 4,840,575   | \$ 1,973,803                | 245%  | 73.5%  |
| 2016   | 0.872386%   | \$ 5,706,193   | \$ 1,967,162                | 290%  | 68.2%  |
| 2015   | 0.875698%   | \$ 4,726,241   | \$ 1,857,698                | 254%  | 72.4%  |
| 2014   | 0.770528%   | \$ 3,428,783   | \$ 1,584,749                | 216%  | 76.0%  |
| <b>Parochial Employee's Retirement System of Louisiana (PERS)</b>            |   |  |                             |   |  |
| December 31,   |   |  |                             |   |  |
| 2016   | 1.772993%   | \$ 3,651,502   | \$ 10,439,818               | 35%   | 92.2%  |
| 2015   | 1.773272%   | \$ 4,667,762   | \$ 10,097,069               | 46%   | 92.2%  |
| 2014   | 1.747010%   | \$ 477,647   | \$ 9,975,003                | 5%  | 99.2%  |
| 2013   | 1.794010%   | \$ 127,489   | \$ 9,682,178                | 1%  | 99.8%  |
| <b>Registrar of Voters Employees' Retirement System of Louisiana (RVERS)</b> |   |  |                             |   |  |
| June 30,   |   |  |                             |   |  |
| 2017   | 0.813278%   | \$ 178,523   | \$ 103,602                  | 172%  | 74.0%  |
| 2016   | 0.319091%   | \$ 90,543  | \$ 43,831                   | 207%  | 74.0%  |
| 2015   | 0.320834%   | \$ 78,574  | \$ 43,521                   | 181%  | 76.8%  |
| 2014   | 0.313527%   | \$ 72,486  | \$ 40,786                   | 178%  | 77.7%  |
| <b>District Attorneys' Retirement System (DARS)</b>                          |   |  |                             |   |  |
| June 30,   |   |  |                             |   |  |
| 2017   | 0.053933%   | \$ 14,547  | \$ 35,750                   | 41%   | 93.6%  |
| 2016   | 0.054155%   | \$ 10,366  | \$ 35,750                   | 29%   | 95.1%  |
| 2015   | 0.065675%   | \$ 3,538   | \$ 38,507                   | 9%  | 98.6%  |
| 2014   | 0.054781%   | \$ 1,092   | \$ 42,000                   | 3%  | 99.4%  |

\* Amounts presented for each system were determined as of the measurement date (fiscal year ended June 30 except for PERS which is year ended December 31 of the previous year)

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF EMPLOYER CONTRIBUTIONS**

| For the<br>Year Ended<br>December 31,  | (a)<br>Statutorily<br>Required<br>Contribution | (b)<br>Contributions<br>in relation to the<br>statutorily<br>required contribution | (a-b)<br>Contribution<br>Deficiency (Excess) | Agency's covered<br>payroll | Contributions<br>as a percentage of<br>covered payroll |
|--|--|--|--|-----------------------------|--|
| <b>Firefighters' Retirement System of Louisiana (FRS)</b>                    |  |  |  |                             |  |
| 2017   | \$ 515,713                                     | \$ 515,713   | \$ -   | \$ 1,993,837                | 25.9%  |
| 2016   | \$ 515,892                                     | \$ 515,892   | \$ -   | \$ 1,963,989                | 26.3%  |
| 2015   | \$ 543,968                                     | \$ 543,968   | \$ -   | \$ 1,922,356                | 28.3%  |
| 2014   | \$ 489,286                                     | \$ 489,286   | \$ -   | \$ 1,700,390                | 28.8%  |
| <b>Parochial Employee's Retirement System of Louisiana (PERS)</b>            |  |  |  |                             |  |
| 2017   | \$ 1,308,763                                   | \$ 1,308,763   | \$ -   | \$ 10,472,456               | 12.5%  |
| 2016   | \$ 1,357,567                                   | \$ 1,357,567   | \$ -   | \$ 10,439,818               | 13.0%  |
| 2015   | \$ 1,464,071                                   | \$ 1,464,071   | \$ -   | \$ 10,097,069               | 14.5%  |
| 2014   | \$ 1,596,000                                   | \$ 1,596,000   | \$ -   | \$ 9,975,003                | 16.0%  |
| <b>Registrar of Voters Employees' Retirement System of Louisiana (RVERS)</b> |  |  |  |                             |  |
| 2017   | \$ 22,737                                      | \$ 22,737  | \$ -   | \$ 110,293                  | 20.6%  |
| 2016   | \$ 9,414                                       | \$ 9,414   | \$ -   | \$ 44,350                   | 21.2%  |
| 2015   | \$ 10,455                                      | \$ 10,455  | \$ -   | \$ 44,705                   | 23.4%  |
| 2014   | \$ 10,132                                      | \$ 10,132  | \$ -   | \$ 41,780                   | 24.3%  |
| <b>District Attorneys' Retirement System (DARS)</b>                          |  |  |  |                             |  |
| 2017   | \$ -   | \$ -   | \$ -   | \$ 35,750                   | 0.0%   |
| 2016   | \$ 626   | \$ 626   | \$ -   | \$ 35,750                   | 1.8%   |
| 2015   | \$ 1,895                                       | \$ 1,895   | \$ -   | \$ 36,007                   | 5.3%   |
| 2014   | \$ 3,413                                       | \$ 3,413   | \$ -   | \$ 40,749                   | 8.4%   |

\*Amounts presented were determined as of the end of the fiscal year (December 31).

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL -  
GENERAL FUND**

**For the Year Ended December 31, 2017**

|  | Budgeted Amounts    |                     | Actual              | Variance with<br>Final Budget - |
|--|---------------------|---------------------|---------------------|---------------------------------|
|  | Original<br>Budget  | Final<br>Budget     |                     |                                 |
| <b>Revenues</b>  |                     |                     |                     |                                 |
| Taxes:   |                     |                     |                     |                                 |
| Ad valorem   | \$ 2,173,638        | \$ 2,138,921        | \$ 2,151,124        | \$ 12,203                       |
| Licenses and permits   | 1,953,000           | 1,883,871           | 1,883,871           | -                               |
| Intergovernmental revenues:  |                     |                     |                     |                                 |
| Federal grants   | 130,000             | 82,181              | 82,181              | -                               |
| State funds:   |                     |                     |                     |                                 |
| State revenue sharing  | 65,000              | 80,073              | 59,947              | (20,126)                        |
| Other  | 95,000              | 68,908              | 68,908              | -                               |
| Fees, charges, and commissions   | 125,000             | 114,203             | 114,203             | -                               |
| Interest income  | 2,400               | 4,015               | 4,015               | -                               |
| Other revenue  | 145,000             | 57,307              | 57,307              | -                               |
| Total Revenues   | <u>4,689,038</u>    | <u>4,429,479</u>    | <u>4,421,556</u>    | <u>(7,923)</u>                  |
| <b>Expenditures</b>  |                     |                     |                     |                                 |
| General government   | 8,535,239           | 7,946,243           | 7,993,816           | (47,573)                        |
| Public safety  | 865,100             | 1,075,525           | 1,075,526           | (1)                             |
| Health and welfare   | 287,400             | 253,223             | 253,224             | (1)                             |
| Capital outlay   | 200,000             | 190,142             | 190,142             | -                               |
| Debt service   | 894,363             | 894,363             | 894,363             | -                               |
| Total Expenditures   | <u>10,782,102</u>   | <u>10,359,496</u>   | <u>10,407,071</u>   | <u>(47,575)</u>                 |
| <b>Deficiency of Revenues<br/>Over Expenditures</b>                                      | <u>(6,093,064)</u>  | <u>(5,930,017)</u>  | <u>(5,985,515)</u>  | <u>(55,498)</u>                 |
| <b>Other Financing Sources (Uses)</b>  |                     |                     |                     |                                 |
| Transfers in   | 6,161,628           | 5,937,082           | 5,985,064           | 47,982                          |
| Transfers out  | (117,000)           | (117,000)           | (117,000)           | -                               |
| Total Other Financing Sources (Uses)   | <u>6,044,628</u>    | <u>5,820,082</u>    | <u>5,868,064</u>    | <u>47,982</u>                   |
| <b>Deficiency of Revenues<br/>and Other Sources Over<br/>Expenditures and Other Uses</b> | <u>(48,436)</u>     | <u>(109,935)</u>    | <u>(117,451)</u>    | <u>(7,516)</u>                  |
| <b>Fund Balance, Beginning of Year</b>   | <u>2,876,911</u>    | <u>2,876,911</u>    | <u>2,876,911</u>    | <u>-</u>                        |
| <b>Fund Balance, End of Year</b>   | <u>\$ 2,828,475</u> | <u>\$ 2,766,976</u> | <u>\$ 2,759,460</u> | <u>\$ (7,516)</u>               |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL -  
SALES TAX DISTRICT  
For the Year Ended December 31, 2017**

|   | Budgeted Amounts    |                     | Actual              | Variance with<br>Final Budget - |
|---|---------------------|---------------------|---------------------|---------------------------------|
|   | Original<br>Budget  | Final<br>Budget     |                     |                                 |
| <b>Revenues</b>   |                     |                     |                     |                                 |
| Taxes:  |                     |                     |                     |                                 |
| Sales and use   | \$ 9,150,000        | \$ 9,230,462        | \$ 9,230,462        | \$ -                            |
| Interest income   | 20,000              | 37,503              | 37,504              | 1                               |
| Total Revenues  | <u>9,170,000</u>    | <u>9,267,965</u>    | <u>9,267,966</u>    | <u>1</u>                        |
| <b>Expenditures</b>   |                     |                     |                     |                                 |
| General government  | 1,500               | -                   | -                   | -                               |
| Total Expenditures  | <u>1,500</u>        | <u>-</u>            | <u>-</u>            | <u>-</u>                        |
| <b>Excess of Revenues<br/>Over Expenditures</b>   | <u>9,168,500</u>    | <u>9,267,965</u>    | <u>9,267,966</u>    | <u>1</u>                        |
| <b>Other Financing Sources (Uses)</b>   |                     |                     |                     |                                 |
| Transfers out   | <u>(10,245,101)</u> | <u>(9,161,140)</u>  | <u>(9,161,140)</u>  | -                               |
| Total Other Financing Sources (Uses)  | <u>(10,245,101)</u> | <u>(9,161,140)</u>  | <u>(9,161,140)</u>  | -                               |
| <b>Excess (Deficiency) of Revenues<br/>and Other Sources Over<br/>Expenditures and Other Uses</b> | (1,076,601)         | 106,825             | 106,826             | 1                               |
| <b>Fund Balance, Beginning of Year</b>  | <u>8,555,786</u>    | <u>8,555,786</u>    | <u>8,555,786</u>    | -                               |
| <b>Fund Balance, End of Year</b>  | <u>\$ 7,479,185</u> | <u>\$ 8,662,611</u> | <u>\$ 8,662,612</u> | <u>\$ 1</u>                     |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL -  
ROADS AND BRIDGES  
For the Year Ended December 31, 2017**

|   | Budgeted Amounts    |                     | Actual              | Variance with<br>Final Budget - |
|---|---------------------|---------------------|---------------------|---------------------------------|
|   | Original<br>Budget  | Final<br>Budget     |                     |                                 |
| <b>Revenues</b>   |                     |                     |                     |                                 |
| Taxes:  |                     |                     |                     |                                 |
| Sales and use   | \$ 3,650,000        | \$ 3,714,005        | \$ 3,714,005        | \$ -                            |
| Intergovernmental revenues:   |                     |                     |                     |                                 |
| Federal grants  | 805,544             | 726,134             | 726,134             | -                               |
| State funds:  |                     |                     |                     |                                 |
| Parish transportation   | 525,000             | 497,881             | 497,881             | -                               |
| Other   |                     | -                   | -                   | -                               |
| Fees, charges, and commissions  | 115,700             | 108,235             | 108,235             | -                               |
| Fines and forfeitures   | 100,000             | 111,838             | 111,838             | -                               |
| Interest income   | 4,800               | 4,015               | 4,015               | -                               |
| Other revenue   | 100,500             | 117,349             | 117,349             | -                               |
| Total Revenues  | <u>5,301,544</u>    | <u>5,279,457</u>    | <u>5,279,457</u>    | <u>-</u>                        |
| <b>Expenditures</b>   |                     |                     |                     |                                 |
| Transportation  | 7,796,438           | 6,635,982           | 6,635,979           | 3                               |
| Capital outlay  | 1,462,544           | 1,482,785           | 1,482,786           | (1)                             |
| Total Expenditures  | <u>9,258,982</u>    | <u>8,118,767</u>    | <u>8,118,765</u>    | <u>2</u>                        |
| <b>Deficiency of Revenues<br/>Over Expenditures</b>   |                     |                     |                     |                                 |
|   | <u>(3,957,438)</u>  | <u>(2,839,310)</u>  | <u>(2,839,308)</u>  | <u>2</u>                        |
| <b>Other Financing Sources (Uses)</b>   |                     |                     |                     |                                 |
| Transfers in  | 4,944,918           | 4,417,020           | 4,417,020           | -                               |
| Transfers out   | (1,348,612)         | (1,032,954)         | (1,032,954)         | -                               |
| Total Other Financing Sources (Uses)  | <u>3,596,306</u>    | <u>3,384,066</u>    | <u>3,384,066</u>    | <u>-</u>                        |
| <b>Excess (Deficiency) of Revenues<br/>and Other Sources Over<br/>Expenditures and Other Uses</b> |                     |                     |                     |                                 |
|   | (361,132)           | 544,756             | 544,758             | 2                               |
| <b>Fund Balance, Beginning of Year</b>  |                     |                     |                     |                                 |
|   | <u>2,124,474</u>    | <u>1,357,739</u>    | <u>1,357,739</u>    | <u>-</u>                        |
| <b>Fund Balance, End of Year</b>  |                     |                     |                     |                                 |
|   | <u>\$ 1,763,342</u> | <u>\$ 1,902,495</u> | <u>\$ 1,902,497</u> | <u>\$ 2</u>                     |

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL -**  
**ISAAC RECOVERY CDBG**  
**For the Year Ended December 31, 2017**

|  | Budgeted Amounts    |                       | Actual                | Variance with<br>Final Budget - |
|--|---------------------|-----------------------|-----------------------|---------------------------------|
|  | Original<br>Budget  | Final<br>Budget       |                       |                                 |
| <b>Revenues</b>  |                     |                       |                       |                                 |
| Intergovernmental revenues:                                  |                     |                       |                       |                                 |
| Federal grants   | \$ 11,332,470       | \$ 9,493,145          | \$ 9,532,620          | \$ 39,475                       |
| Total Revenues   | <u>11,332,470</u>   | <u>9,493,145</u>      | <u>9,532,620</u>      | <u>39,475</u>                   |
| <b>Expenditures</b>  |                     |                       |                       |                                 |
| Public works   | 11,332,470          | 10,475,863            | 10,475,866            | (3)                             |
| Total Expenditures   | <u>11,332,470</u>   | <u>10,475,863</u>     | <u>10,475,866</u>     | <u>(3)</u>                      |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <u>-</u>            | <u>(982,718)</u>      | <u>(943,246)</u>      | <u>39,472</u>                   |
| <b>Net Change in Fund Balance</b>                            | -                   | (982,718)             | (943,246)             | 39,472                          |
| <b>Fund Balance, Beginning of Year</b>                       | <u>(403,438)</u>    | <u>(403,438)</u>      | <u>(403,438)</u>      | <u>-</u>                        |
| <b>Fund Balance, End of Year</b>                             | <u>\$ (403,438)</u> | <u>\$ (1,386,156)</u> | <u>\$ (1,346,684)</u> | <u>\$ 39,472</u>                |

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**December 31, 2017**

**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, 2017.

*Changes of Assumptions*

For the Firefighters Retirement System for the valuation year ended June 30, 2017, the investment rate of return decreased from 7.50% to 7.40%, and the inflation rate decreased from 2.875% to 2.775%.

For the Firefighters Retirement System, the inflation rate decreased from 3.00% to 2.875% for the valuation year ended June 30, 2015.

For the Parochial Employees' Retirement System, the investment rate of return decreased from 7.25% to 7.00%, projected salary increases decreased from 5.75% to 5.25% and inflation decreased from 3.00% to 2.50% for the valuation year ended December 31, 2015,

For the Registrar of Voters Retirement System, the investment rate of return was decreased from 7.00% to 6.75% for the valuation year ended June 30, 2017.

For the Registrar of Voters Retirement System, the expected remaining service lives were increased from 4 years to 5 years for the year ended June 30, 2015.

For the District Attorneys' Retirement System, the investment rate of return was decreased from 7.00% to 6.75% for the valuation year ended June 30, 2017.

For the District Attorneys' Retirement System, the expected remaining service lives were increased from 6 years to 7 years for the plan year ended June 30, 2016.

## **OTHER SUPPLEMENTARY INFORMATION**

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF COUNCIL MEMBERS  
COMPENSATION  
For the Year Ended December 31, 2017**

The schedule of compensation paid to the Parish Councilmen is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the Parish Council is included in the general government expenditures of the General Fund. In accordance with Louisiana Revised Statutes, at LSA-R.S. 33:1233, the Parish Council has elected the monthly payment method of compensation. Under this method, the Councilmen receive approximately \$953 per month. In March of 2012, the Council amended the Parish's Travel Policy to provide Councilmen a monthly travel stipend between \$300 and \$400 in lieu of submitting reimbursement requests for travel expenses.

PARISH COUNCIL

|                                  |                             |
|----------------------------------|-----------------------------|
| Larry Sorapuru, Jr., Division A  | \$ 13,030                   |
| Jaclyn Hotard, Division B        | 13,030                      |
| Kurt Becnel, District I          | 13,030                      |
| Julia Remondet, District II      | 11,830                      |
| Lennix Madere, Jr., District III | 11,830                      |
| Marvin Perriloux, District IV    | 11,830                      |
| Michael P. Wright, District V    | 11,830                      |
| Larry Snyder, District VI        | 11,830                      |
| Thomas Malik, District VII       | 7,632*                      |
| Rajender Pannu, District VII     | <u>3,943**</u>              |
| <br>Parish Council Total         | <br><u><u>\$109,815</u></u> |

\* Term began May 1, 2017

\*\* Term ended May 1, 2017

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF COMPENSATION, BENEFITS  
AND OTHER PAYMENTS TO PARISH PRESIDENT  
For the Year Ended December 31, 2017**

The schedule of compensation paid to the Parish President is presented in compliance with Act 706 of the 2014 Regular Session of the Louisiana Legislature (LSA-R.S. 24:513(A)(3)). The Act requires total compensation, reimbursements, and benefits of an agency head or political subdivision head or chief executive officer be reported.

PARISH PRESIDENT : Natalie Robottom

| <u>Purpose</u>            | <u>Amount</u>     |
|---------------------------|-------------------|
| Salary                    | \$ 143,398        |
| Benefits - Retirement     | 17,925            |
| Benefits - Insurance      | 15,788            |
| Conference travel         | 9,347             |
| Car allowance             | 9,600             |
| Cell phone, iPad, Aircard | 1,552             |
| Dues                      | 580               |
| Registration fees         | 665               |
| Special meals             | 806               |
| Reimbursements            | <u>100</u>        |
| Total                     | <u>\$ 199,761</u> |

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2017**

***SPECIAL REVENUE FUNDS***

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

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

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

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

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

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

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

**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.

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**For the Year Ended December 31, 2017**

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

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

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

**Land Escrow** – This fund is used to account for the proceeds of the sale of land by the Parish. Revenue generated is from interest earned on the escrow account and any sales of land.

**Fire Services Fund** – This 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 will account 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 Volunteer Fire Departments is generated from a ¼% sales tax for the fire departments along with a 2% fire insurance rebate.

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

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

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

**Animal Shelter Fund** – This fund is used to account for the annual operation of the animal shelter facility. The revenue is generated from a .750 mill ad valorem tax.

**Flood Protection Levee Tax Fund** – The 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. The revenue is based on a 7.00 mill ad valorem tax for flood protection.

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
For the Year Ended December 31, 2017**

***DEBT SERVICE FUNDS***

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

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

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

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

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

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

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

***CAPITAL PROJECTS FUNDS***

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**For the Year Ended December 31, 2017**

**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.

**2015 Sales Tax Bond Construction Fund** - The fund was created by a 2015 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 2010 bond issuance to fund sewerage capital improvements throughout the Parish.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
December 31, 2017**

|  | Special Revenue     |                    |                                 |                   |                      |                           |                    |                         |                      |
|--|---------------------|--------------------|---------------------------------|-------------------|----------------------|---------------------------|--------------------|-------------------------|----------------------|
|  | Health<br>Unit Tax  | ARC<br>Maintenance | Juvenile<br>Detention<br>Center | Ambulance         | Convention<br>Center | Senior<br>Citizens<br>Tax | Hurricane<br>Isaac | Economic<br>Development | Airport<br>Authority |
| <b>Assets</b>  |                     |                    |                                 |                   |                      |                           |                    |                         |                      |
| Cash and cash equivalents                                      | \$ 1,000,838        | \$ 334,557         | \$ 190,316                      | \$ 117,384        | \$ 908,782           | \$ 10,605                 | \$ 69,973          | \$ 1,000,822            | \$ 21,652            |
| Receivables, net   |                     |                    |                                 |                   |                      |                           |                    |                         |                      |
| Accounts   | -                   | -                  | 15                              | 18,092            | -                    | -                         | -                  | 455                     | -                    |
| Ad valorem taxes   | 370,371             | 376,198            | 368,744                         | -                 | -                    | 381,811                   | -                  | -                       | -                    |
| Sales & use  | -                   | -                  | -                               | -                 | -                    | -                         | -                  | 611,971                 | -                    |
| Other  | 25                  | -                  | -                               | -                 | -                    | -                         | -                  | -                       | -                    |
| Due from other funds   | -                   | -                  | -                               | 177,759           | -                    | -                         | -                  | -                       | 28,841               |
| Due from other governments                                     | 10,427              | -                  | -                               | -                 | -                    | -                         | 468,081            | -                       | -                    |
| Prepaid items  | -                   | -                  | -                               | -                 | -                    | -                         | -                  | -                       | -                    |
| <b>Total assets</b>  | <b>\$ 1,381,661</b> | <b>\$ 710,755</b>  | <b>\$ 559,075</b>               | <b>\$ 313,235</b> | <b>\$ 908,782</b>    | <b>\$ 392,416</b>         | <b>\$ 538,054</b>  | <b>\$ 1,613,248</b>     | <b>\$ 50,493</b>     |
| <b>Liabilities and Fund Balance</b>                            |                     |                    |                                 |                   |                      |                           |                    |                         |                      |
| <b>Liabilities</b>   |                     |                    |                                 |                   |                      |                           |                    |                         |                      |
| Accounts and salaries payable                                  | \$ 12,988           | \$ 97,094          | \$ 24,664                       | \$ 30,461         | \$ 16,762            | \$ -                      | \$ 58,387          | \$ 103,730              | \$ -                 |
| Contracts payable  | -                   | -                  | -                               | -                 | -                    | -                         | -                  | -                       | -                    |
| Due to other funds   | 523                 | -                  | 508                             | -                 | -                    | -                         | 488,547            | 162,806                 | -                    |
| Other liabilities  | -                   | -                  | -                               | -                 | 33,435               | -                         | -                  | -                       | -                    |
| <b>Total liabilities</b>                                       | <b>13,511</b>       | <b>97,094</b>      | <b>25,172</b>                   | <b>30,461</b>     | <b>50,197</b>        | <b>-</b>                  | <b>546,934</b>     | <b>266,536</b>          | <b>-</b>             |
| <b>Deferred Inflows of Resources</b>                           |                     |                    |                                 |                   |                      |                           |                    |                         |                      |
| Unavailable revenues   | -                   | -                  | -                               | -                 | -                    | -                         | 439,239            | -                       | -                    |
| <b>Total deferred inflows of resources</b>                     | <b>-</b>            | <b>-</b>           | <b>-</b>                        | <b>-</b>          | <b>-</b>             | <b>-</b>                  | <b>439,239</b>     | <b>-</b>                | <b>-</b>             |
| <b>Fund balance</b>  |                     |                    |                                 |                   |                      |                           |                    |                         |                      |
| Nonspendable   | 523                 | -                  | 508                             | -                 | -                    | -                         | 488,547            | 162,806                 | -                    |
| Restricted   | 1,367,627           | 613,661            | 533,395                         | 282,774           | 858,585              | 392,416                   | -                  | 1,183,906               | 50,493               |
| Committed  | -                   | -                  | -                               | -                 | -                    | -                         | -                  | -                       | -                    |
| Unassigned   | -                   | -                  | -                               | -                 | -                    | -                         | (936,666)          | -                       | -                    |
| <b>Total fund balance</b>                                      | <b>1,368,150</b>    | <b>613,661</b>     | <b>533,903</b>                  | <b>282,774</b>    | <b>858,585</b>       | <b>392,416</b>            | <b>(448,119)</b>   | <b>1,346,712</b>        | <b>50,493</b>        |
| <b>Total Liabilities Deferred Inflows<br/>and Fund Balance</b> | <b>\$ 1,381,661</b> | <b>\$ 710,755</b>  | <b>\$ 559,075</b>               | <b>\$ 313,235</b> | <b>\$ 908,782</b>    | <b>\$ 392,416</b>         | <b>\$ 538,054</b>  | <b>\$ 1,613,248</b>     | <b>\$ 50,493</b>     |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
December 31, 2017**

Special Revenue

| Communica-<br>tion<br>District | Civil<br>Defense  | Street<br>Lighting  | Land<br>Escrow | Fire<br>Services    | Criminal<br>Court | Recreation<br>Fund  | CDBG              | Animal<br>Shelter | Levee<br>Protection | Health &<br>Human Services | Total<br>Special<br>Revenue |
|--------------------------------|-------------------|---------------------|----------------|---------------------|-------------------|---------------------|-------------------|-------------------|---------------------|----------------------------|-----------------------------|
| \$ 1,084,555                   | \$ 638,660        | \$ 1,762,693        | \$ 7           | \$ 4,329,146        | \$ 32,375         | \$ 304,404          | \$ 7,776          | \$ 24,502         | \$ 65,126           | \$ 385,130                 | \$ 12,289,303               |
| 126,738                        | -                 | -                   | -              | 657                 | 84,461            | 413                 | -                 | 7,743             | -                   | 5,000                      | 243,574                     |
| -                              | -                 | 1,429,725           | -              | -                   | -                 | 849,016             | -                 | 289,275           | 2,628,462           | -                          | 6,693,602                   |
| -                              | -                 | -                   | -              | 815,962             | -                 | -                   | -                 | -                 | -                   | -                          | 1,427,933                   |
| -                              | -                 | -                   | -              | -                   | -                 | 103,185             | -                 | -                 | -                   | -                          | 103,210                     |
| -                              | 3,922             | 286,079             | -              | 159,697             | 162,307           | -                   | 7,778             | 9,140             | -                   | -                          | 835,523                     |
| -                              | -                 | 13,229              | -              | 3,528               | -                 | -                   | 142,236           | -                 | -                   | 13,427                     | 650,928                     |
| 24,021                         | -                 | -                   | -              | 63,796              | -                 | 18,114              | -                 | -                 | -                   | -                          | 105,931                     |
| <b>\$ 1,235,314</b>            | <b>\$ 642,582</b> | <b>\$ 3,491,726</b> | <b>\$ 7</b>    | <b>\$ 5,372,786</b> | <b>\$ 279,143</b> | <b>\$ 1,275,132</b> | <b>\$ 157,790</b> | <b>\$ 330,660</b> | <b>\$ 2,693,588</b> | <b>\$ 403,557</b>          | <b>\$ 22,350,004</b>        |
| \$ 11,919                      | \$ 20,335         | \$ 243,190          | \$ -           | \$ 210,540          | \$ 183,177        | \$ 101,407          | \$ -              | \$ 39,803         | \$ -                | \$ 21,479                  | \$ 1,175,936                |
| -                              | -                 | -                   | -              | -                   | -                 | -                   | 5,685             | -                 | -                   | -                          | 5,685                       |
| 1,965                          | 1,301             | 4                   | -              | -                   | 47,983            | 2,909               | 250,043           | 23,273            | -                   | 79,753                     | 1,059,615                   |
| -                              | -                 | -                   | -              | -                   | -                 | -                   | 15,552            | -                 | -                   | -                          | 48,987                      |
| 13,884                         | 21,636            | 243,194             | -              | 210,540             | 231,160           | 104,316             | 271,280           | 63,076            | -                   | 101,232                    | 2,290,223                   |
| -                              | -                 | -                   | -              | -                   | -                 | -                   | 142,236           | -                 | -                   | -                          | 581,475                     |
| -                              | -                 | -                   | -              | -                   | -                 | -                   | 142,236           | -                 | -                   | -                          | 581,475                     |
| 25,986                         | 1,301             | 4                   | -              | 63,796              | 47,983            | 21,023              | 250,043           | 23,273            | -                   | 79,753                     | 1,165,546                   |
| 1,195,444                      | 619,645           | 3,248,528           | 7              | 5,098,450           | -                 | 1,149,793           | -                 | 244,311           | 2,693,588           | 222,572                    | 19,755,195                  |
| -                              | -                 | -                   | -              | -                   | -                 | -                   | -                 | -                 | -                   | -                          | -                           |
| -                              | -                 | -                   | -              | -                   | -                 | -                   | (505,769)         | -                 | -                   | -                          | (1,442,435)                 |
| 1,221,430                      | 620,946           | 3,248,532           | 7              | 5,162,246           | 47,983            | 1,170,816           | (255,726)         | 267,584           | 2,693,588           | 302,325                    | 19,478,306                  |
| <b>\$ 1,235,314</b>            | <b>\$ 642,582</b> | <b>\$ 3,491,726</b> | <b>\$ 7</b>    | <b>\$ 5,372,786</b> | <b>\$ 279,143</b> | <b>\$ 1,275,132</b> | <b>\$ 157,790</b> | <b>\$ 330,660</b> | <b>\$ 2,693,588</b> | <b>\$ 403,557</b>          | <b>\$ 22,350,004</b>        |

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
December 31, 2017**

|  | Debt Service                                   |  |                                       |                                       | Total<br>Debt<br>Service |
|--|--|--|---------------------------------------|---------------------------------------|--------------------------|
|  | Parishwide<br>Sewerage<br>Sales Tax<br>Reserve | Parishwide<br>Sewerage<br>Sales Tax<br>Sinking | WVFD<br>Fire<br>Protection<br>Reserve | WVFD<br>Fire<br>Protection<br>Sinking |                          |
| <b>Assets</b>  |  |  |                                       |                                       |                          |
| Cash and cash equivalents                                      | \$ 1,422,328                                   | \$ 371,948                                     | \$ 460,403                            | \$ 375,644                            | \$ 2,630,323             |
| Receivables, net   |  |  |                                       |                                       |                          |
| Accounts   | -  | -  | -                                     | -                                     | -                        |
| Ad valorem taxes   | -  | -  | -                                     | -                                     | -                        |
| Sales & use  | -  | -  | -                                     | -                                     | -                        |
| Other  | -  | -  | -                                     | -                                     | -                        |
| Due from other funds   | -  | -  | -                                     | -                                     | -                        |
| Due from other governments                                     | -  | -  | -                                     | -                                     | -                        |
| Prepaid items  | -  | -  | -                                     | -                                     | -                        |
| <b>Total assets</b>  | <b>\$ 1,422,328</b>                            | <b>\$ 371,948</b>                              | <b>\$ 460,403</b>                     | <b>\$ 375,644</b>                     | <b>\$ 2,630,323</b>      |
| <b>Liabilities and Fund Balance</b>                            |  |  |                                       |                                       |                          |
| Liabilities  |  |  |                                       |                                       |                          |
| Accounts and salaries payable                                  | \$ -   | \$ -   | \$ -                                  | \$ -                                  | \$ -                     |
| Contracts payable  | -  | -  | -                                     | -                                     | -                        |
| Due to other funds   | -  | -  | -                                     | -                                     | -                        |
| Other liabilities  | -  | -  | -                                     | -                                     | -                        |
| <b>Total liabilities</b>                                       | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>                              | <b>-</b>                              | <b>-</b>                 |
| <b>Deferred Inflows of Resources</b>                           |  |  |                                       |                                       |                          |
| Unavailable revenues   | -  | -  | -                                     | -                                     | -                        |
| <b>Total deferred inflows of resources</b>                     | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>                              | <b>-</b>                              | <b>-</b>                 |
| <b>Fund balance</b>  |  |  |                                       |                                       |                          |
| Nonspendable   | -  | -  | -                                     | -                                     | -                        |
| Restricted   | 1,422,328                                      | 371,948  | 460,403                               | 375,644                               | 2,630,323                |
| Committed  | -  | -  | -                                     | -                                     | -                        |
| Unassigned   | -  | -  | -                                     | -                                     | -                        |
| <b>Total fund balance</b>                                      | <b>1,422,328</b>                               | <b>371,948</b>                                 | <b>460,403</b>                        | <b>375,644</b>                        | <b>2,630,323</b>         |
| <b>Total Liabilities Deferred Inflows<br/>and Fund Balance</b> | <b>\$ 1,422,328</b>                            | <b>\$ 371,948</b>                              | <b>\$ 460,403</b>                     | <b>\$ 375,644</b>                     | <b>\$ 2,630,323</b>      |

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
December 31, 2017**

|  | Capital Projects                                |                           |                                       |  |                              |   |
|--|---|---------------------------|---------------------------------------|--|------------------------------|---|
|  | 1990 PW<br>Sewerage<br>Construction<br>Phase II | 2015<br>Sales Tax<br>Bond | 2010<br>Sewer<br>Bond<br>Construction | 2014 General<br>Obligation<br>Bond<br>Construction | Total<br>Capital<br>Projects | Total Nonmajor<br>Governmental<br>Funds |
| <b>Assets</b>  |   |                           |                                       |  |                              |   |
| Cash and cash equivalents                                      | \$ 26,191                                       | \$ 67                     | \$ 10,602,870                         | \$ 6,819,325                                       | \$ 17,448,453                | \$ 32,368,079                           |
| Receivables, net   |   |                           |                                       |  |                              |   |
| Accounts   | -   | -                         | -                                     | -  | -                            | 243,574                                 |
| Ad valorem taxes   | -   | -                         | -                                     | -  | -                            | 6,693,602                               |
| Sales & use  | -   | -                         | -                                     | -  | -                            | 1,427,933                               |
| Other  | -   | -                         | -                                     | -  | -                            | 103,210                                 |
| Due from other funds   | -   | -                         | 206,111                               | -  | 206,111                      | 1,041,634                               |
| Due from other governments                                     | 94,943  | -                         | 200,496                               | 443,883  | 739,322                      | 1,390,250                               |
| Prepaid items  | -   | -                         | -                                     | -  | -                            | 105,931                                 |
| <b>Total assets</b>  | <b>\$ 121,134</b>                               | <b>\$ 67</b>              | <b>\$ 11,009,477</b>                  | <b>\$ 7,263,208</b>                                | <b>\$ 18,393,886</b>         | <b>\$ 43,374,213</b>                    |
| <b>Liabilities and Fund Balance</b>                            |   |                           |                                       |  |                              |   |
| <b>Liabilities</b>   |   |                           |                                       |  |                              |   |
| Accounts and salaries payable                                  | \$ -  | \$ -                      | \$ 308,659                            | \$ 96,918  | \$ 405,577                   | \$ 1,581,513                            |
| Contracts payable  | 47,530  | -                         | 131,604                               | 131,182  | 310,316                      | 316,001                                 |
| Due to other funds   | -   | -                         | -                                     | -  | -                            | 1,059,615                               |
| Other liabilities  | -   | -                         | -                                     | -  | -                            | 48,987                                  |
| <b>Total liabilities</b>                                       | <b>47,530</b>                                   | <b>-</b>                  | <b>440,263</b>                        | <b>228,100</b>                                     | <b>715,893</b>               | <b>3,006,116</b>                        |
| <b>Deferred Inflows of Resources</b>                           |   |                           |                                       |  |                              |   |
| Unavailable revenues   | -   | -                         | 142,000                               | 443,883  | 585,883                      | 1,167,358                               |
| <b>Total deferred inflows of resources</b>                     | <b>-</b>  | <b>-</b>                  | <b>142,000</b>                        | <b>443,883</b>                                     | <b>585,883</b>               | <b>1,167,358</b>                        |
| <b>Fund balance</b>  |   |                           |                                       |  |                              |   |
| Nonspendable   | -   | -                         | -                                     | -  | -                            | 1,165,546                               |
| Restricted   | -   | -                         | -                                     | -  | -                            | 22,385,518                              |
| Committed  | 73,604  | 67                        | 10,427,214                            | 6,591,225  | 17,092,110                   | 17,092,110                              |
| Unassigned   | -   | -                         | -                                     | -  | -                            | (1,442,435)                             |
| <b>Total fund balance</b>                                      | <b>73,604</b>                                   | <b>67</b>                 | <b>10,427,214</b>                     | <b>6,591,225</b>                                   | <b>17,092,110</b>            | <b>39,200,739</b>                       |
| <b>Total Liabilities Deferred Inflows<br/>and Fund Balance</b> | <b>\$ 121,134</b>                               | <b>\$ 67</b>              | <b>\$ 11,009,477</b>                  | <b>\$ 7,263,208</b>                                | <b>\$ 18,393,886</b>         | <b>\$ 43,374,213</b>                    |

(Concluded)

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
COMBINING STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended December 31, 2017**

| Special Revenue   |                     |                    |                                 |                   |                      |                           |                     |                         |                      |
|---|---------------------|--------------------|---------------------------------|-------------------|----------------------|---------------------------|---------------------|-------------------------|----------------------|
| Revenues  | Health<br>Unit Tax  | ARC<br>Maintenance | Juvenile<br>Detention<br>Center | Ambulance         | Convention<br>Center | Senior<br>Citizens<br>Tax | Hurricane<br>Isaac  | Economic<br>Development | Airport<br>Authority |
| Taxes   |                     |                    |                                 |                   |                      |                           |                     |                         |                      |
| Ad valorem  | \$ 405,522          | \$ 409,604         | \$ 413,913                      | \$ -              | \$ -                 | \$ 418,050                | \$ -                | \$ -                    | \$ -                 |
| Sales and use   | -                   | -                  | -                               | -                 | -                    | -                         | -                   | 3,714,005               | -                    |
| Other taxes and penalties   | -                   | -                  | -                               | -                 | -                    | -                         | -                   | -                       | -                    |
| Intergovernmental revenues  |                     |                    |                                 |                   |                      |                           |                     |                         |                      |
| Federal grants  | -                   | -                  | -                               | -                 | -                    | -                         | 1,224,162           | -                       | -                    |
| State funds   |                     |                    |                                 |                   |                      |                           |                     |                         |                      |
| State revenue sharing   | 15,641              | -                  | -                               | -                 | -                    | -                         | -                   | -                       | -                    |
| Other   | -                   | -                  | -                               | -                 | 329,036              | -                         | -                   | 22,500                  | -                    |
| Fees, charges, and commissions  | -                   | -                  | -                               | 400,707           | 64,916               | -                         | -                   | -                       | -                    |
| Fines and forfeitures   | -                   | -                  | -                               | -                 | -                    | -                         | -                   | -                       | -                    |
| Interest income   | 5,751               | 2,616              | 2,839                           | 495               | 3,763                | 138                       | -                   | 10,064                  | 327                  |
| Other revenue   | 78                  | -                  | -                               | 1,283             | 1,300                | -                         | -                   | 213,506                 | -                    |
| <b>Total Revenues</b>   | <b>426,992</b>      | <b>412,220</b>     | <b>416,752</b>                  | <b>402,485</b>    | <b>399,015</b>       | <b>418,188</b>            | <b>1,224,162</b>    | <b>3,960,075</b>        | <b>327</b>           |
| <b>Expenditures</b>   |                     |                    |                                 |                   |                      |                           |                     |                         |                      |
| General government  | -                   | -                  | -                               | -                 | -                    | -                         | -                   | -                       | -                    |
| Public safety   | -                   | -                  | 183,450                         | 357,551           | -                    | -                         | -                   | -                       | -                    |
| Health and welfare  | 248,023             | 392,263            | -                               | -                 | -                    | 433,763                   | -                   | -                       | -                    |
| Economic development  | -                   | -                  | -                               | -                 | 1,979                | -                         | -                   | 1,452,076               | 50,154               |
| Transportation  | -                   | -                  | -                               | -                 | -                    | -                         | -                   | -                       | -                    |
| Culture and recreation  | -                   | -                  | -                               | -                 | 199,512              | -                         | -                   | -                       | -                    |
| Capital outlay  | -                   | -                  | -                               | -                 | 35,000               | -                         | -                   | 11,050                  | -                    |
| Debt service  |                     |                    |                                 |                   |                      |                           |                     |                         |                      |
| Principal   | -                   | -                  | -                               | -                 | -                    | -                         | -                   | -                       | -                    |
| Interest and other  | -                   | -                  | -                               | -                 | -                    | -                         | -                   | -                       | -                    |
| <b>Total Expenditures</b>   | <b>248,023</b>      | <b>392,263</b>     | <b>183,450</b>                  | <b>357,551</b>    | <b>236,491</b>       | <b>433,763</b>            | <b>-</b>            | <b>1,463,126</b>        | <b>50,154</b>        |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b>                                      | <b>178,969</b>      | <b>19,957</b>      | <b>233,302</b>                  | <b>44,934</b>     | <b>162,524</b>       | <b>(15,575)</b>           | <b>1,224,162</b>    | <b>2,496,949</b>        | <b>(49,827)</b>      |
| <b>Other Financing Sources (Uses)</b>   |                     |                    |                                 |                   |                      |                           |                     |                         |                      |
| Debt issued   | -                   | -                  | -                               | -                 | -                    | -                         | -                   | -                       | -                    |
| Transfers in  | -                   | -                  | -                               | -                 | -                    | -                         | -                   | -                       | 28,841               |
| Transfers out   | (52,920)            | -                  | (283,889)                       | (15,165)          | (56,923)             | -                         | (333,875)           | (2,814,003)             | -                    |
| <b>Total Other Financing Sources<br/>(Uses)</b>   | <b>(52,920)</b>     | <b>-</b>           | <b>(283,889)</b>                | <b>(15,165)</b>   | <b>(56,923)</b>      | <b>-</b>                  | <b>(333,875)</b>    | <b>(2,814,003)</b>      | <b>28,841</b>        |
| <b>Excess (Deficiency) of Revenues<br/>and Other Sources Over<br/>Expenditures and Other Uses</b> | <b>126,049</b>      | <b>19,957</b>      | <b>(50,587)</b>                 | <b>29,769</b>     | <b>105,601</b>       | <b>(15,575)</b>           | <b>890,287</b>      | <b>(317,054)</b>        | <b>(20,986)</b>      |
| <b>Fund Balance, Beginning of Year</b>  | <b>1,242,101</b>    | <b>593,704</b>     | <b>584,490</b>                  | <b>253,005</b>    | <b>752,984</b>       | <b>407,991</b>            | <b>(1,338,406)</b>  | <b>1,663,766</b>        | <b>71,479</b>        |
| <b>Fund Balance, End of Year</b>  | <b>\$ 1,368,150</b> | <b>\$ 613,661</b>  | <b>\$ 533,903</b>               | <b>\$ 282,774</b> | <b>\$ 858,585</b>    | <b>\$ 392,416</b>         | <b>\$ (448,119)</b> | <b>\$ 1,346,712</b>     | <b>\$ 50,493</b>     |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
COMBINING STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
For the Year Ended December 31, 2017**

Special Revenue

| Commun-<br>ication<br>District | Civil<br>Defense | Street<br>Lighting | Land<br>Escrow | Fire<br>Services | Criminal<br>Court | Recreation<br>Fund | CDBG         | Animal<br>Shelter | Levee<br>Protection | Health &<br>Human Services | Total<br>Special<br>Revenue |
|--------------------------------|------------------|--------------------|----------------|------------------|-------------------|--------------------|--------------|-------------------|---------------------|----------------------------|-----------------------------|
| \$ -                           | \$ -             | \$ 1,601,755       | \$ -           | \$ -             | \$ -              | \$ 950,557         | \$ -         | \$ 316,589        | \$ 2,896,319        | \$ -                       | \$ 7,412,309                |
| -                              | -                | -                  | -              | 4,952,011        | -                 | -                  | -            | -                 | -                   | -                          | 8,666,016                   |
| -                              | -                | -                  | -              | -                | -                 | 619,339            | -            | -                 | -                   | -                          | 619,339                     |
| -                              | 44,281           | 17,750             | -              | -                | -                 | -                  | 219,998      | -                 | -                   | 147,962                    | 1,654,153                   |
| -                              | -                | 33,015             | -              | -                | -                 | -                  | -            | -                 | -                   | -                          | 48,656                      |
| -                              | -                | -                  | -              | 184,167          | -                 | 2,000              | -            | -                 | -                   | -                          | 537,703                     |
| 741,331                        | -                | -                  | -              | -                | 57,157            | 57,029             | -            | 100,546           | -                   | -                          | 1,421,686                   |
| -                              | -                | -                  | -              | -                | 1,644,852         | -                  | -            | -                 | -                   | -                          | 1,644,852                   |
| 5,478                          | 3,067            | 12,630             | -              | 24,494           | 1,268             | 4,751              | -            | 970               | 2                   | 1,881                      | 80,534                      |
| 10,836                         | 136,739          | 1,704              | -              | 224,858          | 175               | 14,196             | -            | 1,327             | -                   | 1,131                      | 607,133                     |
| 757,645                        | 184,087          | 1,666,854          | -              | 5,385,530        | 1,703,452         | 1,647,872          | 219,998      | 419,432           | 2,896,321           | 150,974                    | 22,692,381                  |
| -                              | -                | 110,268            | -              | -                | 2,025,240         | -                  | 18,449       | -                 | 202,733             | -                          | 2,356,690                   |
| 279,192                        | 452,933          | -                  | -              | 4,788,318        | -                 | -                  | -            | 430,161           | -                   | -                          | 6,491,605                   |
| -                              | -                | -                  | -              | -                | -                 | -                  | -            | -                 | -                   | 231,695                    | 1,305,744                   |
| -                              | -                | -                  | -              | -                | -                 | -                  | -            | -                 | -                   | -                          | 1,504,209                   |
| -                              | -                | 1,259,931          | -              | -                | -                 | -                  | -            | -                 | -                   | -                          | 1,259,931                   |
| -                              | -                | -                  | -              | -                | -                 | 1,491,168          | -            | -                 | -                   | -                          | 1,690,680                   |
| 17,418                         | -                | 95,399             | -              | 605,371          | -                 | 175,478            | 102,922      | 36,611            | -                   | -                          | 1,079,249                   |
| 120,403                        | -                | -                  | -              | -                | -                 | -                  | -            | -                 | -                   | -                          | 120,403                     |
| 8,769                          | -                | -                  | -              | -                | -                 | -                  | -            | -                 | -                   | -                          | 8,769                       |
| 425,782                        | 452,933          | 1,465,598          | -              | 5,393,689        | 2,025,240         | 1,666,646          | 121,371      | 466,772           | 202,733             | 231,695                    | 15,817,280                  |
| 331,863                        | (268,846)        | 201,256            | -              | (8,159)          | (321,788)         | (18,774)           | 98,627       | (47,340)          | 2,693,588           | (80,721)                   | 6,875,101                   |
| -                              | -                | -                  | -              | 430,454          | -                 | -                  | -            | -                 | -                   | -                          | 430,454                     |
| -                              | 234,014          | -                  | -              | -                | 140,000           | -                  | -            | 15,000            | -                   | 117,000                    | 534,855                     |
| (92,501)                       | (5,696)          | (311,912)          | -              | (799,747)        | (47,983)          | (239,132)          | (105,932)    | (14,874)          | -                   | -                          | (5,174,552)                 |
| (92,501)                       | 228,318          | (311,912)          | -              | (369,293)        | 92,017            | (239,132)          | (105,932)    | 126               | -                   | 117,000                    | (4,209,243)                 |
| 239,362                        | (40,528)         | (110,656)          | -              | (377,452)        | (229,771)         | (257,906)          | (7,305)      | (47,214)          | 2,693,588           | 36,279                     | 2,665,858                   |
| 982,068                        | 661,474          | 3,359,188          | 7              | 5,539,698        | 277,754           | 1,428,722          | (248,421)    | 314,798           | 0                   | 266,046                    | 16,812,448                  |
| \$ 1,221,430                   | \$ 620,946       | \$ 3,248,532       | \$ 7           | \$ 5,162,246     | \$ 47,983         | \$ 1,170,816       | \$ (255,726) | \$ 267,584        | \$ 2,693,588        | \$ 302,325                 | \$ 19,478,306               |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
COMBINING STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
For the Year Ended December 31, 2017**

|   | Debt Service         |                      |                       |                       | Total<br>Debt<br>Service |
|---|----------------------|----------------------|-----------------------|-----------------------|--------------------------|
|   | Parishwide           | Parishwide           | WVFD                  | WVFD                  |                          |
|   | Sewerage             | Sewerage             | Fire                  | Fire                  |                          |
|   | Sales Tax<br>Reserve | Sales Tax<br>Sinking | Protection<br>Reserve | Protection<br>Sinking |                          |
| <b>Revenues</b>   |                      |                      |                       |                       |                          |
| Taxes   |                      |                      |                       |                       |                          |
| Ad valorem  | \$ -                 | \$ -                 | \$ -                  | \$ -                  | \$ -                     |
| Sales and use   | -                    | -                    | -                     | -                     | -                        |
| Video poker   | -                    | -                    | -                     | -                     | -                        |
| Intergovernmental revenues  |                      |                      |                       |                       |                          |
| Federal grants  | -                    | -                    | -                     | -                     | -                        |
| State funds   | -                    | -                    | -                     | -                     | -                        |
| State revenue sharing   | -                    | -                    | -                     | -                     | -                        |
| Other   | -                    | -                    | -                     | -                     | -                        |
| Fees, charges, and commissions  | -                    | -                    | -                     | -                     | -                        |
| Fines and forfeitures   | -                    | -                    | -                     | -                     | -                        |
| Interest income   | 7,343                | 4,105                | 2,363                 | 1,086                 | 14,897                   |
| Other revenue   | -                    | -                    | -                     | -                     | -                        |
| <b>Total Revenues</b>   | <b>7,343</b>         | <b>4,105</b>         | <b>2,363</b>          | <b>1,086</b>          | <b>14,897</b>            |
| <b>Expenditures</b>   |                      |                      |                       |                       |                          |
| General government  | -                    | -                    | -                     | -                     | -                        |
| Public safety   | -                    | -                    | -                     | -                     | -                        |
| Health and welfare  | -                    | -                    | -                     | -                     | -                        |
| Economic development  | -                    | -                    | -                     | -                     | -                        |
| Transportation  | -                    | -                    | -                     | -                     | -                        |
| Culture and recreation  | -                    | -                    | -                     | -                     | -                        |
| Capital outlay  | -                    | -                    | -                     | -                     | -                        |
| Debt service  |                      |                      |                       |                       |                          |
| Principal   | -                    | 765,000              | -                     | 345,000               | 1,110,000                |
| Interest and other  | -                    | 545,756              | -                     | 95,373                | 641,129                  |
| <b>Total Expenditures</b>   | <b>-</b>             | <b>1,310,756</b>     | <b>-</b>              | <b>440,373</b>        | <b>1,751,129</b>         |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b>                                      | <b>7,343</b>         | <b>(1,306,651)</b>   | <b>2,363</b>          | <b>(439,287)</b>      | <b>(1,736,232)</b>       |
| <b>Other Financing Sources (Uses)</b>   |                      |                      |                       |                       |                          |
| Debt issued   | -                    | -                    | -                     | -                     | -                        |
| Transfers in  | -                    | 1,311,140            | -                     | 447,943               | 1,759,083                |
| Transfers out   | (10,000)             | -                    | -                     | -                     | (10,000)                 |
| <b>Total Other Financing Sources<br/>(Uses)</b>   | <b>(10,000)</b>      | <b>1,311,140</b>     | <b>-</b>              | <b>447,943</b>        | <b>1,749,083</b>         |
| <b>Excess (Deficiency) of Revenues<br/>and Other Sources Over<br/>Expenditures and Other Uses</b> | <b>(2,657)</b>       | <b>4,489</b>         | <b>2,363</b>          | <b>8,656</b>          | <b>12,851</b>            |
| <b>Fund Balance, Beginning of Year</b>  | <b>1,424,985</b>     | <b>367,459</b>       | <b>458,040</b>        | <b>366,988</b>        | <b>2,617,472</b>         |
| <b>Fund Balance, End of Year</b>  | <b>\$ 1,422,328</b>  | <b>\$ 371,948</b>    | <b>\$ 460,403</b>     | <b>\$ 375,644</b>     | <b>\$ 2,630,323</b>      |

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
COMBINING STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
For the Year Ended December 31, 2017**

|   | Capital Projects                     |                           |                               |                                    |                      | Total<br>Capital<br>Projects | Total Nonmajor<br>Governmental<br>Funds |
|---|--------------------------------------|---------------------------|-------------------------------|------------------------------------|----------------------|------------------------------|---|
|   | 1990 PW                              |                           | 2010                          | 2014 General                       |                      |                              |   |
|   | Sewerage<br>Construction<br>Phase II | 2015<br>Sales Tax<br>Bond | Sewer<br>Bond<br>Construction | Obligation<br>Bond<br>Construction |                      |                              |   |
| <b>Revenues</b>   |                                      |                           |                               |                                    |                      |                              |   |
| Taxes   |                                      |                           |                               |                                    |                      |                              |   |
| Ad valorem  | \$ -                                 | \$ -                      | \$ -                          | \$ -                               | \$ -                 | \$ -                         | 7,412,309                               |
| Sales and use   | -                                    | -                         | -                             | -                                  | -                    | -                            | 8,666,016                               |
| Other taxes and penalties   | -                                    | -                         | -                             | -                                  | -                    | -                            | 619,339                                 |
| Intergovernmental revenues  |                                      |                           |                               |                                    |                      |                              |   |
| Federal grants  | -                                    | -                         | 556,266                       | 440,291                            | 996,557              | -                            | 2,650,710                               |
| State funds   |                                      |                           |                               |                                    |                      |                              |   |
| State revenue sharing   | -                                    | -                         | -                             | -                                  | -                    | -                            | 48,656                                  |
| Other   | -                                    | -                         | -                             | -                                  | -                    | -                            | 537,703                                 |
| Fees, charges, and commissions  | -                                    | -                         | -                             | -                                  | -                    | -                            | 1,421,686                               |
| Fines and forfeitures   | -                                    | -                         | -                             | -                                  | -                    | -                            | 1,644,852                               |
| Interest income   | 262                                  | 760                       | 59,024                        | 38,124                             | 98,170               | -                            | 193,601                                 |
| Other revenue   | -                                    | 1,225                     | -                             | -                                  | 1,225                | -                            | 608,358                                 |
| <b>Total Revenues</b>   | <b>262</b>                           | <b>1,985</b>              | <b>615,290</b>                | <b>478,415</b>                     | <b>1,095,952</b>     |                              | <b>23,803,230</b>                       |
| <b>Expenditures</b>   |                                      |                           |                               |                                    |                      |                              |   |
| General government  | -                                    | -                         | -                             | -                                  | -                    | -                            | 2,356,690                               |
| Public safety   | -                                    | -                         | -                             | -                                  | -                    | -                            | 6,491,605                               |
| Health and welfare  | -                                    | -                         | -                             | -                                  | -                    | -                            | 1,305,744                               |
| Economic development  | -                                    | -                         | -                             | -                                  | -                    | -                            | 1,504,209                               |
| Transportation  | -                                    | -                         | -                             | -                                  | -                    | -                            | 1,259,931                               |
| Culture and recreation  | -                                    | -                         | -                             | -                                  | -                    | -                            | 1,690,680                               |
| Capital outlay  | 24,611                               | 96,586                    | 2,846,946                     | 2,573,215                          | 5,541,358            | -                            | 6,620,607                               |
| Debt service  |                                      |                           |                               |                                    |                      |                              |   |
| Principal   | 52,000                               | -                         | -                             | -                                  | 52,000               | -                            | 1,282,403                               |
| Interest and other  | 8,472                                | -                         | -                             | -                                  | 8,472                | -                            | 658,370                                 |
| <b>Total Expenditures</b>   | <b>85,083</b>                        | <b>96,586</b>             | <b>2,846,946</b>              | <b>2,573,215</b>                   | <b>5,601,830</b>     |                              | <b>23,170,239</b>                       |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b>                                      | <b>(84,821)</b>                      | <b>(94,601)</b>           | <b>(2,231,656)</b>            | <b>(2,094,800)</b>                 | <b>(4,505,878)</b>   |                              | <b>632,991</b>                          |
| <b>Other Financing Sources (Uses)</b>   |                                      |                           |                               |                                    |                      |                              |   |
| Debt issued   | -                                    | -                         | -                             | -                                  | -                    | -                            | 430,454                                 |
| Transfers in  | 50,000                               | 28,592                    | 120,356                       | 9,601                              | 208,549              | -                            | 2,502,487                               |
| Transfers out   | -                                    | -                         | -                             | -                                  | -                    | -                            | (5,184,552)                             |
| <b>Total Other Financing Sources<br/>(Uses)</b>   | <b>50,000</b>                        | <b>28,592</b>             | <b>120,356</b>                | <b>9,601</b>                       | <b>208,549</b>       |                              | <b>(2,251,611)</b>                      |
| <b>Excess (Deficiency) of Revenues<br/>and Other Sources Over<br/>Expenditures and Other Uses</b> | <b>(34,821)</b>                      | <b>(66,009)</b>           | <b>(2,111,300)</b>            | <b>(2,085,199)</b>                 | <b>(4,297,329)</b>   |                              | <b>(1,618,620)</b>                      |
| <b>Fund Balance, Beginning of Year</b>  | <b>108,425</b>                       | <b>66,076</b>             | <b>12,538,514</b>             | <b>8,676,424</b>                   | <b>21,389,439</b>    |                              | <b>40,819,359</b>                       |
| <b>Fund Balance, End of Year</b>  | <b>\$ 73,604</b>                     | <b>\$ 67</b>              | <b>\$ 10,427,214</b>          | <b>\$ 6,591,225</b>                | <b>\$ 17,092,110</b> |                              | <b>\$ 39,200,739</b>                    |

(Concluded)

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
HEALTH UNIT TAX FUND  
For the Year Ended December 31, 2017**

|  | Budgeted Amounts    |                     | Actual              | Variance with<br>Final Budget - |
|--|---------------------|---------------------|---------------------|---------------------------------|
|  | Original<br>Budget  | Final<br>Budget     |                     |                                 |
| <b>Revenues</b>  |                     |                     |                     |                                 |
| Taxes:   |                     |                     |                     |                                 |
| Ad valorem   | \$ 409,959          | \$ 403,412          | \$ 405,522          | \$ 2,110                        |
| Intergovernmental revenues:                                  |                     |                     |                     |                                 |
| State funds:   |                     |                     |                     |                                 |
| State revenue sharing  | 16,000              | 15,641              | 15,641              | -                               |
| Interest income  | 3,600               | 5,750               | 5,751               | 1                               |
| Other revenue  | -                   | 78                  | 78                  | -                               |
| Total Revenues   | <u>429,559</u>      | <u>424,881</u>      | <u>426,992</u>      | <u>2,111</u>                    |
| <b>Expenditures</b>  |                     |                     |                     |                                 |
| Health and welfare   | 307,810             | 248,023             | 248,023             | -                               |
| Total Expenditures   | <u>307,810</u>      | <u>248,023</u>      | <u>248,023</u>      | <u>-</u>                        |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <u>121,749</u>      | <u>176,858</u>      | <u>178,969</u>      | <u>2,111</u>                    |
| <b>Other Financing Sources (Uses)</b>                        |                     |                     |                     |                                 |
| Transfers out  | (52,920)            | (52,920)            | (52,920)            | -                               |
| Total Other Financing Sources (Uses)                         | <u>(52,920)</u>     | <u>(52,920)</u>     | <u>(52,920)</u>     | <u>-</u>                        |
| <b>Net Change in Fund Balance</b>                            | 68,829              | 123,938             | 126,049             | 2,111                           |
| <b>Fund Balance, Beginning of Year</b>                       | <u>1,242,101</u>    | <u>1,242,101</u>    | <u>1,242,101</u>    | <u>-</u>                        |
| <b>Fund Balance, End of Year</b>                             | <u>\$ 1,310,930</u> | <u>\$ 1,366,039</u> | <u>\$ 1,368,150</u> | <u>\$ 2,111</u>                 |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
ARC MAINTENANCE FUND  
For the Year Ended December 31, 2017**

|  | Budgeted Amounts   |                   | Actual            | Variance with<br>Final Budget - |
|--|--------------------|-------------------|-------------------|---------------------------------|
|  | Original<br>Budget | Final<br>Budget   |                   |                                 |
| <b>Revenues</b>                        |                    |                   |                   |                                 |
| Taxes:                                 |                    |                   |                   |                                 |
| Ad valorem                             | \$ 414,229         | \$ 407,613        | \$ 409,604        | \$ 1,991                        |
| Interest income                        | 2,400              | 2,616             | 2,616             | -                               |
| Total Revenues                         | <u>416,629</u>     | <u>410,229</u>    | <u>412,220</u>    | <u>1,991</u>                    |
| <b>Expenditures</b>                    |                    |                   |                   |                                 |
| Health and welfare                     | 382,260            | 392,263           | 392,263           | -                               |
| Total Expenditures                     | <u>382,260</u>     | <u>392,263</u>    | <u>392,263</u>    | <u>-</u>                        |
| <b>Net Change in Fund Balance</b>      | 34,369             | 17,966            | 19,957            | 1,991                           |
| <b>Fund Balance, Beginning of Year</b> | <u>593,704</u>     | <u>593,704</u>    | <u>593,704</u>    | <u>-</u>                        |
| <b>Fund Balance, End of Year</b>       | <u>\$ 628,073</u>  | <u>\$ 611,670</u> | <u>\$ 613,661</u> | <u>\$ 1,991</u>                 |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
JUVENILE DETENTION CENTER  
For the Year Ended December 31, 2017**

|  | Budgeted Amounts   |                   | Actual            | Variance with<br>Final Budget - |
|--|--------------------|-------------------|-------------------|---------------------------------|
|  | Original<br>Budget | Final<br>Budget   |                   |                                 |
| <b>Revenues</b>  |                    |                   |                   |                                 |
| Taxes:   |                    |                   |                   |                                 |
| Ad valorem   | \$ 427,041         | \$ 420,220        | \$ 413,913        | \$ (6,307)                      |
| Interest income  | 5,800              | 2,839             | 2,839             | -                               |
| Total Revenues   | <u>432,841</u>     | <u>423,059</u>    | <u>416,752</u>    | <u>(6,307)</u>                  |
| <b>Expenditures</b>  |                    |                   |                   |                                 |
| Public safety  | 239,910            | 183,450           | 183,450           | -                               |
| Total Expenditures   | <u>239,910</u>     | <u>183,450</u>    | <u>183,450</u>    | <u>-</u>                        |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <u>192,931</u>     | <u>239,609</u>    | <u>233,302</u>    | <u>(6,307)</u>                  |
| <b>Other Financing Sources (Uses)</b>                        |                    |                   |                   |                                 |
| Transfers out  | (300,310)          | (283,889)         | (283,889)         | -                               |
| Total Other Financing Sources (Uses)                         | <u>(300,310)</u>   | <u>(283,889)</u>  | <u>(283,889)</u>  | <u>-</u>                        |
| <b>Net Change in Fund Balance</b>                            | (107,379)          | (44,280)          | (50,587)          | (6,307)                         |
| <b>Fund Balance, Beginning of Year</b>                       | <u>584,490</u>     | <u>584,490</u>    | <u>584,490</u>    | <u>-</u>                        |
| <b>Fund Balance, End of Year</b>                             | <u>\$ 477,111</u>  | <u>\$ 540,210</u> | <u>\$ 533,903</u> | <u>\$ (6,307)</u>               |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
AMBULANCE FUND  
For the Year Ended December 31, 2017**

|  | Budgeted Amounts   |                   | Actual            | Variance with<br>Final Budget - |
|--|--------------------|-------------------|-------------------|---------------------------------|
|  | Original<br>Budget | Final<br>Budget   |                   |                                 |
| <b>Revenues</b>  |                    |                   |                   |                                 |
| Fees, charges, and commissions                               | \$ 400,000         | \$ 400,707        | \$ 400,707        | \$ -                            |
| Interest income  | 200                | 1,283             | 495               | (788)                           |
| Other revenue  | 1,000              | 495               | 1,283             | 788                             |
| <b>Total Revenues</b>  | <u>401,200</u>     | <u>402,485</u>    | <u>402,485</u>    | <u>-</u>                        |
| <b>Expenditures</b>  |                    |                   |                   |                                 |
| Public safety  | 358,440            | 357,551           | 357,551           | -                               |
| <b>Total Expenditures</b>                                    | <u>358,440</u>     | <u>357,551</u>    | <u>357,551</u>    | <u>-</u>                        |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <u>42,760</u>      | <u>44,934</u>     | <u>44,934</u>     | <u>-</u>                        |
| <b>Other Financing Sources (Uses)</b>                        |                    |                   |                   |                                 |
| Transfers out  | (15,165)           | (15,165)          | (15,165)          | -                               |
| <b>Total Other Financing Sources (Uses)</b>                  | <u>(15,165)</u>    | <u>(15,165)</u>   | <u>(15,165)</u>   | <u>-</u>                        |
| <b>Net Change in Fund Balance</b>                            | 27,595             | 29,769            | 29,769            | -                               |
| <b>Fund Balance, Beginning of Year</b>                       | <u>253,005</u>     | <u>253,005</u>    | <u>253,005</u>    | <u>-</u>                        |
| <b>Fund Balance, End of Year</b>                             | <u>\$ 280,600</u>  | <u>\$ 282,774</u> | <u>\$ 282,774</u> | <u>\$ -</u>                     |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
CONVENTION CENTER FUND  
For the Year Ended December 31, 2017**

|  | Budgeted Amounts   |                   | Actual            | Variance with<br>Final Budget - |
|--|--------------------|-------------------|-------------------|---------------------------------|
|  | Original<br>Budget | Final<br>Budget   |                   |                                 |
| <b>Revenues</b>  |                    |                   |                   |                                 |
| Intergovernmental revenues:                                  |                    |                   |                   |                                 |
| State funds:   |                    |                   |                   |                                 |
| Other  | \$ 317,762         | \$ 329,036        | \$ 329,036        | \$ -                            |
| Fees, charges, and commissions                               | 36,000             | 64,916            | 64,916            | -                               |
| Interest income  | 2,400              | 3,763             | 3,763             | -                               |
| Other revenue  | -                  | 1,300             | 1,300             | -                               |
| Total Revenues   | <u>356,162</u>     | <u>399,015</u>    | <u>399,015</u>    | <u>-</u>                        |
| <b>Expenditures</b>  |                    |                   |                   |                                 |
| Economic development   | 4,000              | 1,979             | 1,979             | -                               |
| Culture & recreation   | 276,680            | 199,512           | 199,512           | -                               |
| Capital outlay   | 197,801            | 35,000            | 35,000            | -                               |
| Total Expenditures   | <u>478,481</u>     | <u>236,491</u>    | <u>236,491</u>    | <u>-</u>                        |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <u>(122,319)</u>   | <u>162,524</u>    | <u>162,524</u>    | <u>-</u>                        |
| <b>Other Financing Sources (Uses)</b>                        |                    |                   |                   |                                 |
| Transfers out  | (56,923)           | (56,923)          | (56,923)          | -                               |
| Total Other Financing Sources (Uses)                         | <u>(56,923)</u>    | <u>(56,923)</u>   | <u>(56,923)</u>   | <u>-</u>                        |
| <b>Net Change in Fund Balance</b>                            | (179,242)          | 105,601           | 105,601           | -                               |
| <b>Fund Balance, Beginning of Year</b>                       | <u>752,983</u>     | <u>752,983</u>    | <u>752,984</u>    | <u>1</u>                        |
| <b>Fund Balance, End of Year</b>                             | <u>\$ 573,741</u>  | <u>\$ 858,584</u> | <u>\$ 858,585</u> | <u>\$ 1</u>                     |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
SENIOR CITIZENS TAX  
For the Year Ended December 31, 2017**

|  | Budgeted Amounts   |                   | Actual            | Variance with<br>Final Budget - |
|--|--------------------|-------------------|-------------------|---------------------------------|
|  | Original<br>Budget | Final<br>Budget   |                   |                                 |
| <b>Revenues</b>                        |                    |                   |                   |                                 |
| Taxes:                                 |                    |                   |                   |                                 |
| Ad valorem                             | \$ 422,771         | \$ 416,018        | \$ 418,050        | \$ 2,032                        |
| Interest income                        | 400                | 138               | 138               | -                               |
| Total Revenues                         | <u>423,171</u>     | <u>416,156</u>    | <u>418,188</u>    | <u>2,032</u>                    |
| <b>Expenditures</b>                    |                    |                   |                   |                                 |
| Health and welfare                     | 427,950            | 433,763           | 433,763           | -                               |
| Total Expenditures                     | <u>427,950</u>     | <u>433,763</u>    | <u>433,763</u>    | <u>-</u>                        |
| <b>Net Change in Fund Balance</b>      | (4,779)            | (17,607)          | (15,575)          | 2,032                           |
| <b>Fund Balance, Beginning of Year</b> | <u>407,991</u>     | <u>407,991</u>    | <u>407,991</u>    | <u>-</u>                        |
| <b>Fund Balance, End of Year</b>       | <u>\$ 403,212</u>  | <u>\$ 390,384</u> | <u>\$ 392,416</u> | <u>\$ 2,032</u>                 |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
HURRICANE ISAAC FUND  
For the Year Ended December 31, 2017**

|  | Budgeted Amounts      |                     | Actual              | Variance with<br>Final Budget - |
|--|-----------------------|---------------------|---------------------|---------------------------------|
|  | Original<br>Budget    | Final<br>Budget     |                     |                                 |
| <b>Revenues</b>  |                       |                     |                     |                                 |
| Taxes:   |                       |                     |                     |                                 |
| Federal grants   | \$ 643,054            | \$ 1,224,163        | \$ 1,224,162        | \$ (1)                          |
| Total Revenues   | <u>643,054</u>        | <u>1,224,163</u>    | <u>1,224,162</u>    | <u>(1)</u>                      |
| <b>Expenditures</b>  |                       |                     |                     |                                 |
| Total Expenditures   | <u>-</u>              | <u>-</u>            | <u>-</u>            | <u>-</u>                        |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <u>643,054</u>        | <u>1,224,163</u>    | <u>1,224,162</u>    | <u>(1)</u>                      |
| <b>Other Financing Sources (Uses)</b>                        |                       |                     |                     |                                 |
| Transfers out  | <u>(643,054)</u>      | <u>(333,876)</u>    | <u>(333,875)</u>    | <u>1</u>                        |
| Total Other Financing Sources (Uses)                         | <u>(643,054)</u>      | <u>(333,876)</u>    | <u>(333,875)</u>    | <u>1</u>                        |
| <b>Net Change in Fund Balance</b>                            | -                     | 890,287             | 890,287             | -                               |
| <b>Fund Balance, Beginning of Year</b>                       | <u>(1,338,405)</u>    | <u>(1,338,405)</u>  | <u>(1,338,406)</u>  | <u>(1)</u>                      |
| <b>Fund Balance, End of Year</b>                             | <u>\$ (1,338,405)</u> | <u>\$ (448,118)</u> | <u>\$ (448,119)</u> | <u>\$ (1)</u>                   |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
ECONOMIC DEVELOPMENT  
For the Year Ended December 31, 2017**

|  | Budgeted Amounts    |                     | Actual              | Variance with<br>Final Budget - |
|--|---------------------|---------------------|---------------------|---------------------------------|
|  | Original<br>Budget  | Final<br>Budget     |                     |                                 |
| <b>Revenues</b>  |                     |                     |                     |                                 |
| Taxes:   |                     |                     |                     |                                 |
| Sales and use  | \$ 3,650,000        | \$ 3,714,005        | \$ 3,714,005        | \$ -                            |
| Intergovernmental revenues:                                  |                     |                     |                     |                                 |
| Other  | 20,000              | 22,500              | 22,500              | -                               |
| Interest income  | 8,000               | 10,064              | 10,064              | -                               |
| Other revenue  | 238,910             | 213,507             | 213,506             | (1)                             |
| <b>Total Revenues</b>  | <u>3,916,910</u>    | <u>3,960,076</u>    | <u>3,960,075</u>    | <u>(1)</u>                      |
| <b>Expenditures</b>  |                     |                     |                     |                                 |
| Economic development   | 1,565,496           | 1,452,075           | 1,452,076           | (1)                             |
| Capital outlay   | 11,050              | 11,050              | 11,050              | -                               |
| <b>Total Expenditures</b>                                    | <u>1,576,546</u>    | <u>1,463,125</u>    | <u>1,463,126</u>    | <u>(1)</u>                      |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <u>2,340,364</u>    | <u>2,496,951</u>    | <u>2,496,949</u>    | <u>(2)</u>                      |
| <b>Other Financing Sources (Uses)</b>                        |                     |                     |                     |                                 |
| Transfers out  | (2,838,588)         | (2,814,003)         | (2,814,003)         | -                               |
| <b>Total Other Financing Sources (Uses)</b>                  | <u>(2,838,588)</u>  | <u>(2,814,003)</u>  | <u>(2,814,003)</u>  | <u>-</u>                        |
| <b>Net Change in Fund Balance</b>                            | (498,224)           | (317,052)           | (317,054)           | (2)                             |
| <b>Fund Balance, Beginning of Year</b>                       | <u>1,663,766</u>    | <u>1,663,766</u>    | <u>1,663,766</u>    | <u>-</u>                        |
| <b>Fund Balance, End of Year</b>                             | <u>\$ 1,165,542</u> | <u>\$ 1,346,714</u> | <u>\$ 1,346,712</u> | <u>\$ (2)</u>                   |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
AIRPORT AUTHORITY  
For the Year Ended December 31, 2017**

|  | Budgeted Amounts   |                  | Actual           | Variance with<br>Final Budget - |
|--|--------------------|------------------|------------------|---------------------------------|
|  | Original<br>Budget | Final<br>Budget  |                  |                                 |
| <b>Revenues</b>  |                    |                  |                  |                                 |
| Interest income  | \$ 325             | \$ 327           | \$ 327           | \$ -                            |
| Total Revenues   | <u>325</u>         | <u>327</u>       | <u>327</u>       | <u>-</u>                        |
| <b>Expenditures</b>  |                    |                  |                  |                                 |
| Economic development   | -                  | 50,154           | 50,154           | -                               |
| Total Expenditures   | <u>-</u>           | <u>50,154</u>    | <u>50,154</u>    | <u>-</u>                        |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <u>325</u>         | <u>(49,827)</u>  | <u>(49,827)</u>  | <u>-</u>                        |
| <b>Other Financing Sources (Uses)</b>                        |                    |                  |                  |                                 |
| Transfers in   | -                  | 28,841           | 28,841           | -                               |
| Total Other Financing Sources (Uses)                         | <u>-</u>           | <u>28,841</u>    | <u>28,841</u>    | <u>-</u>                        |
| <b>Net Change in Fund Balance</b>                            | 325                | (20,986)         | (20,986)         | -                               |
| <b>Fund Balance, Beginning of Year</b>                       | <u>69,906</u>      | <u>71,479</u>    | <u>71,479</u>    | <u>-</u>                        |
| <b>Fund Balance, End of Year</b>                             | <u>\$ 70,231</u>   | <u>\$ 50,493</u> | <u>\$ 50,493</u> | <u>\$ -</u>                     |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
COMMUNICATION DISTRICT  
For the Year Ended December 31, 2017**

|  | Budgeted Amounts   |                     | Actual              | Variance with<br>Final Budget - |
|--|--------------------|---------------------|---------------------|---------------------------------|
|  | Original<br>Budget | Final<br>Budget     |                     |                                 |
| <b>Revenues</b>  |                    |                     |                     |                                 |
| Fees, charges, and commissions                               | \$ 585,000         | \$ 741,331          | \$ 741,331          | \$ -                            |
| Interest income  | 5,000              | 5,478               | 5,478               | -                               |
| Other revenue  | 10,836             | 10,836              | 10,836              | -                               |
| Total Revenues   | <u>600,836</u>     | <u>757,645</u>      | <u>757,645</u>      | <u>-</u>                        |
| <b>Expenditures</b>  |                    |                     |                     |                                 |
| Public safety  | 407,000            | 279,193             | 279,192             | 1                               |
| Capital outlay   | 20,000             | 17,418              | 17,418              | -                               |
| Debt service   | 130,000            | 129,172             | 129,172             | -                               |
| Total Expenditures   | <u>557,000</u>     | <u>425,783</u>      | <u>425,782</u>      | <u>1</u>                        |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <u>43,836</u>      | <u>331,862</u>      | <u>331,863</u>      | <u>1</u>                        |
| <b>Other Financing Sources (Uses)</b>                        |                    |                     |                     |                                 |
| Transfers out  | (251,418)          | (92,501)            | (92,501)            | -                               |
| Total Other Financing Sources (Uses)                         | <u>(251,418)</u>   | <u>(92,501)</u>     | <u>(92,501)</u>     | <u>-</u>                        |
| <b>Net Change in Fund Balance</b>                            | (207,582)          | 239,361             | 239,362             | 1                               |
| <b>Fund Balance, Beginning of Year</b>                       | <u>982,069</u>     | <u>982,069</u>      | <u>982,068</u>      | <u>(1)</u>                      |
| <b>Fund Balance, End of Year</b>                             | <u>\$ 774,487</u>  | <u>\$ 1,221,430</u> | <u>\$ 1,221,430</u> | <u>\$ -</u>                     |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
CIVIL DEFENSE  
For the Year Ended December 31, 2017**

|  | Budgeted Amounts   |                   | Actual            | Variance with<br>Final Budget - |
|--|--------------------|-------------------|-------------------|---------------------------------|
|  | Original<br>Budget | Final<br>Budget   |                   |                                 |
| <b>Revenues</b>  |                    |                   |                   |                                 |
| Intergovernmental revenues:                                  |                    |                   |                   |                                 |
| Federal grants   | \$ 47,357          | \$ 44,281         | \$ 44,281         | \$ -                            |
| Interest income  | 2,500              | 3,067             | 3,067             | -                               |
| Other revenue  | 137,000            | 136,739           | 136,739           | -                               |
| Total Revenues   | <u>186,857</u>     | <u>184,087</u>    | <u>184,087</u>    | <u>-</u>                        |
| <b>Expenditures</b>  |                    |                   |                   |                                 |
| Public safety  | 489,761            | 452,932           | 452,933           | (1)                             |
| Total Expenditures   | <u>489,761</u>     | <u>452,932</u>    | <u>452,933</u>    | <u>(1)</u>                      |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <u>(302,904)</u>   | <u>(268,845)</u>  | <u>(268,846)</u>  | <u>(1)</u>                      |
| <b>Other Financing Sources (Uses)</b>                        |                    |                   |                   |                                 |
| Transfers in   | 234,014            | 234,014           | 234,014           | -                               |
| Transfers out  | (15,375)           | (5,696)           | (5,696)           | -                               |
| Total Other Financing Sources (Uses)                         | <u>218,639</u>     | <u>228,318</u>    | <u>228,318</u>    | <u>-</u>                        |
| <b>Net Change in Fund Balance</b>                            | (84,265)           | (40,527)          | (40,528)          | (1)                             |
| <b>Fund Balance, Beginning of Year</b>                       | <u>661,473</u>     | <u>661,473</u>    | <u>661,474</u>    | <u>1</u>                        |
| <b>Fund Balance, End of Year</b>                             | <u>\$ 577,208</u>  | <u>\$ 620,946</u> | <u>\$ 620,946</u> | <u>\$ -</u>                     |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
STREET LIGHTING  
For the Year Ended December 31, 2017**

|  | Budgeted Amounts    |                     | Actual              | Variance with<br>Final Budget - |
|--|---------------------|---------------------|---------------------|---------------------------------|
|  | Original<br>Budget  | Final<br>Budget     |                     |                                 |
| <b>Revenues</b>  |                     |                     |                     |                                 |
| Taxes:   |                     |                     |                     |                                 |
| Ad valorem   | \$ 1,536,958        | \$ 1,592,598        | \$ 1,601,755        | \$ 9,157                        |
| Intergovernmental revenues:                                  |                     |                     |                     |                                 |
| Federal grants   | -                   | 17,750              | 17,750              | -                               |
| State funds:   |                     |                     |                     |                                 |
| State revenue sharing  | 20,000              | 33,015              | 33,015              | -                               |
| Interest income  | 10,000              | 12,630              | 12,630              | -                               |
| Other revenue  | -                   | 1,704               | 1,704               | -                               |
| <b>Total Revenues</b>  | <u>1,566,958</u>    | <u>1,657,697</u>    | <u>1,666,854</u>    | <u>9,157</u>                    |
| <b>Expenditures</b>  |                     |                     |                     |                                 |
| General government   | 106,050             | 110,268             | 110,268             | -                               |
| Transportation   | 1,450,850           | 1,259,931           | 1,259,931           | -                               |
| Capital outlay   | 100,000             | 95,399              | 95,399              | -                               |
| <b>Total Expenditures</b>                                    | <u>1,656,900</u>    | <u>1,465,598</u>    | <u>1,465,598</u>    | <u>-</u>                        |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <u>(89,942)</u>     | <u>192,099</u>      | <u>201,256</u>      | <u>9,157</u>                    |
| <b>Other Financing Sources (Uses)</b>                        |                     |                     |                     |                                 |
| Transfers out  | (337,091)           | (311,912)           | (311,912)           | -                               |
| <b>Total Other Financing Sources (Uses)</b>                  | <u>(337,091)</u>    | <u>(311,912)</u>    | <u>(311,912)</u>    | <u>-</u>                        |
| <b>Net Change in Fund Balance</b>                            | (427,033)           | (119,813)           | (110,656)           | 9,157                           |
| <b>Fund Balance, Beginning of Year</b>                       | <u>3,359,188</u>    | <u>3,359,188</u>    | <u>3,359,188</u>    | <u>-</u>                        |
| <b>Fund Balance, End of Year</b>                             | <u>\$ 2,932,155</u> | <u>\$ 3,239,375</u> | <u>\$ 3,248,532</u> | <u>\$ 9,157</u>                 |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
LAND ESCROW  
For the Year Ended December 31, 2017**

|  | Budgeted Amounts   |                 | Actual      | Variance with<br>Final Budget - |
|--|--------------------|-----------------|-------------|---------------------------------|
|  | Original<br>Budget | Final<br>Budget |             |                                 |
| <b>Revenues</b>  |                    |                 |             |                                 |
| Total Revenues   | -                  | -               | \$ -        | \$ -                            |
| <b>Expenditures</b>  |                    |                 |             |                                 |
| Total Expenditures   | -                  | -               | -           | -                               |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | -                  | -               | -           | -                               |
| <b>Other Financing Sources (Uses)</b>                        |                    |                 |             |                                 |
| Transfers out  | -                  | -               | -           | -                               |
| Total Other Financing Sources (Uses)                         | -                  | -               | -           | -                               |
| <b>Net Change in Fund Balance</b>                            | -                  | -               | -           | -                               |
| <b>Fund Balance, Beginning of Year</b>                       | 7                  | 7               | 7           | -                               |
| <b>Fund Balance, End of Year</b>                             | <u>\$ 7</u>        | <u>\$ 7</u>     | <u>\$ 7</u> | <u>\$ -</u>                     |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
FIRE SERVICES  
For the Year Ended December 31, 2017**

|  | Budgeted Amounts    |                     | Actual              | Variance with<br>Final Budget - |
|--|---------------------|---------------------|---------------------|---------------------------------|
|  | Original<br>Budget  | Final<br>Budget     |                     |                                 |
| <b>Revenues</b>  |                     |                     |                     |                                 |
| Taxes:   |                     |                     |                     |                                 |
| Sales and use  | \$ 4,850,000        | \$ 4,952,011        | \$ 4,952,011        | \$ -                            |
| Intergovernmental Revenues:                                  |                     |                     |                     |                                 |
| State Funds  |                     |                     |                     |                                 |
| Other  | 184,202             | 184,167             | 184,167             | -                               |
| Interest income  | 22,000              | 24,494              | 24,494              | -                               |
| Other revenue  | 205,000             | 224,858             | 224,858             | -                               |
| Total Revenues   | <u>5,261,202</u>    | <u>5,385,530</u>    | <u>5,385,530</u>    | <u>-</u>                        |
| <b>Expenditures</b>  |                     |                     |                     |                                 |
| Public safety  | 4,704,300           | 4,790,283           | 4,788,318           | 1,965                           |
| Capital outlay   | 181,297             | 603,404             | 605,371             | (1,967)                         |
| Total Expenditures   | <u>4,885,597</u>    | <u>5,393,687</u>    | <u>5,393,689</u>    | <u>(2)</u>                      |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <u>375,605</u>      | <u>(8,157)</u>      | <u>(8,159)</u>      | <u>(2)</u>                      |
| <b>Other Financing Sources (Uses)</b>                        |                     |                     |                     |                                 |
| Proceeds of debt issued                                      | -                   | 430,454             | 430,454             | -                               |
| Transfers in   | 158,271             | -                   | -                   | -                               |
| Transfers out  | (803,230)           | (799,748)           | (799,747)           | 1                               |
| Total Other Financing Sources (Uses)                         | <u>(644,959)</u>    | <u>(369,294)</u>    | <u>(369,293)</u>    | <u>1</u>                        |
| <b>Net Change in Fund Balance</b>                            | (269,354)           | (377,451)           | (377,452)           | (1)                             |
| <b>Fund Balance, Beginning of Year</b>                       | <u>5,539,698</u>    | <u>5,539,698</u>    | <u>5,539,698</u>    | <u>-</u>                        |
| <b>Fund Balance, End of Year</b>                             | <u>\$ 5,270,344</u> | <u>\$ 5,162,247</u> | <u>\$ 5,162,246</u> | <u>\$ (1)</u>                   |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
CRIMINAL COURT  
For the Year Ended December 31, 2017**

|  | Budgeted Amounts   |                  | Actual           | Variance with<br>Final Budget - |
|--|--------------------|------------------|------------------|---------------------------------|
|  | Original<br>Budget | Final<br>Budget  |                  |                                 |
| <b>Revenues</b>  |                    |                  |                  |                                 |
| Fees, charges, and commissions                               | \$ 85,000          | \$ 57,157        | \$ 57,157        | \$ -                            |
| Fines and forfeitures  | 2,300,000          | 1,644,852        | 1,644,852        | -                               |
| Interest income  | 600                | 1,268            | 1,268            | -                               |
| Other revenue  | -                  | -                | 175              | 175                             |
| Total Revenues   | <u>2,385,600</u>   | <u>1,703,277</u> | <u>1,703,452</u> | <u>175</u>                      |
| <b>Expenditures</b>  |                    |                  |                  |                                 |
| General government:  | <u>2,385,050</u>   | <u>2,025,240</u> | <u>2,025,240</u> | <u>-</u>                        |
| Total Expenditures   | <u>2,385,050</u>   | <u>2,025,240</u> | <u>2,025,240</u> | <u>-</u>                        |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <u>550</u>         | <u>(321,963)</u> | <u>(321,788)</u> | <u>175</u>                      |
| <b>Other Financing Sources (Uses)</b>                        |                    |                  |                  |                                 |
| Transfers in   | 140,000            | 140,000          | 140,000          | -                               |
| Transfers out  | -                  | -                | (47,983)         | (47,983)                        |
| Total Other Financing Sources (Uses)                         | <u>140,000</u>     | <u>140,000</u>   | <u>92,017</u>    | <u>(47,983)</u>                 |
| <b>Net Change in Fund Balance</b>                            | 140,550            | (181,963)        | (229,771)        | (47,808)                        |
| <b>Fund Balance, Beginning of Year</b>                       | <u>277,754</u>     | <u>277,754</u>   | <u>277,754</u>   | <u>-</u>                        |
| <b>Fund Balance, End of Year</b>                             | <u>\$ 418,304</u>  | <u>\$ 95,791</u> | <u>\$ 47,983</u> | <u>\$ (47,808)</u>              |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
RECREATION FUND  
For the Year Ended December 31, 2017**

|  | Budgeted Amounts    |                     | Actual              | Variance with<br>Final Budget - |
|--|---------------------|---------------------|---------------------|---------------------------------|
|  | Original<br>Budget  | Final<br>Budget     |                     |                                 |
| <b>Revenues</b>  |                     |                     |                     |                                 |
| Taxes:   |                     |                     |                     |                                 |
| Ad valorem   | \$ 960,842          | \$ 945,496          | \$ 950,557          | \$ 5,061                        |
| Other taxes and penalties                                    | 650,000             | 619,339             | 619,339             | -                               |
| Intergovernmental revenues:                                  |                     |                     |                     |                                 |
| Other  | -                   | 2,000               | 2,000               | -                               |
| Fees, charges, and commissions                               | 92,000              | 57,029              | 57,029              | -                               |
| Interest income  | 6,000               | 4,751               | 4,751               | -                               |
| Other revenue  | 5,000               | 14,196              | 14,196              | -                               |
| Total Revenues   | <u>1,713,842</u>    | <u>1,642,811</u>    | <u>1,647,872</u>    | <u>5,061</u>                    |
| <b>Expenditures</b>  |                     |                     |                     |                                 |
| Culture and recreation                                       | 1,587,748           | 1,473,873           | 1,491,168           | (17,295)                        |
| Capital outlay   | 140,000             | 175,478             | 175,478             | -                               |
| Total Expenditures   | <u>1,727,748</u>    | <u>1,649,351</u>    | <u>1,666,646</u>    | <u>(17,295)</u>                 |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <u>(13,906)</u>     | <u>(6,540)</u>      | <u>(18,774)</u>     | <u>(12,234)</u>                 |
| <b>Other Financing Sources (Uses)</b>                        |                     |                     |                     |                                 |
| Transfers out  | (192,843)           | (239,132)           | (239,132)           | -                               |
| Total Other Financing Sources (Uses)                         | <u>(192,843)</u>    | <u>(239,132)</u>    | <u>(239,132)</u>    | <u>-</u>                        |
| <b>Net Change in Fund Balance</b>                            | (206,749)           | (245,672)           | (257,906)           | (12,234)                        |
| <b>Fund Balance, Beginning of Year</b>                       | <u>1,428,722</u>    | <u>1,428,722</u>    | <u>1,428,722</u>    | <u>-</u>                        |
| <b>Fund Balance, End of Year</b>                             | <u>\$ 1,221,973</u> | <u>\$ 1,183,050</u> | <u>\$ 1,170,816</u> | <u>\$ (12,234)</u>              |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
CDBG**

**For the Year Ended December 31, 2017**

|  | Budgeted Amounts   |                   | Actual              | Variance with<br>Final Budget - |
|--|--------------------|-------------------|---------------------|---------------------------------|
|  | Original<br>Budget | Final<br>Budget   |                     |                                 |
| <b>Revenues</b>  |                    |                   |                     |                                 |
| Intergovernmental revenues:                                  |                    |                   |                     |                                 |
| Federal grants   | \$ 2,200,000       | \$ 315,393        | \$ 219,998          | \$ (95,395)                     |
| Total Revenues   | <u>2,200,000</u>   | <u>315,393</u>    | <u>219,998</u>      | <u>(95,395)</u>                 |
| <b>Expenditures</b>  |                    |                   |                     |                                 |
| Other Expenditures   | 2,200,000          | 121,375           | 18,449              | 102,926                         |
| Capital outlay   | -                  | -                 | 102,922             | (102,922)                       |
| Total Expenditures   | <u>2,200,000</u>   | <u>121,375</u>    | <u>121,371</u>      | <u>4</u>                        |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <u>-</u>           | <u>194,018</u>    | <u>98,627</u>       | <u>(95,391)</u>                 |
| <b>Other Financing Sources (Uses)</b>                        |                    |                   |                     |                                 |
| Transfers out  | -                  | (105,932)         | (105,932)           | -                               |
| Total Other Financing Sources (Uses)                         | <u>-</u>           | <u>(105,932)</u>  | <u>(105,932)</u>    | <u>-</u>                        |
| <b>Net Change in Fund Balance</b>                            | -                  | 88,086            | (7,305)             | (95,391)                        |
| <b>Fund Balance, Beginning of Year</b>                       | <u>101,406</u>     | <u>101,406</u>    | <u>(248,421)</u>    | <u>(349,827)</u>                |
| <b>Fund Balance, End of Year</b>                             | <u>\$ 101,406</u>  | <u>\$ 189,492</u> | <u>\$ (255,726)</u> | <u>\$ (445,218)</u>             |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
ANIMAL SHELTER  
For the Year Ended December 31, 2017**

|  | Budgeted Amounts   |                   | Actual            | Variance with<br>Final Budget - |
|--|--------------------|-------------------|-------------------|---------------------------------|
|  | Original<br>Budget | Final<br>Budget   |                   |                                 |
| <b>Revenues</b>  |                    |                   |                   |                                 |
| Taxes:   |                    |                   |                   |                                 |
| Ad valorem   | \$ 320,280         | \$ 315,165        | \$ 316,589        | \$ 1,424                        |
| Fees, charges, and commissions                               | 90,000             | 100,546           | 100,546           | -                               |
| Interest income  | 1,000              | 970               | 970               | -                               |
| Other revenue  | -                  | 1,327             | 1,327             | -                               |
| Total Revenues   | <u>411,280</u>     | <u>418,008</u>    | <u>419,432</u>    | <u>1,424</u>                    |
| <b>Expenditures</b>  |                    |                   |                   |                                 |
| Public safety  | 455,470            | 430,160           | 430,161           | (1)                             |
| Capital outlay   | -                  | 36,611            | 36,611            | -                               |
| Total Expenditures   | <u>455,470</u>     | <u>466,771</u>    | <u>466,772</u>    | <u>(1)</u>                      |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <u>(44,190)</u>    | <u>(48,763)</u>   | <u>(47,340)</u>   | <u>1,423</u>                    |
| <b>Other Financing Sources (Uses)</b>                        |                    |                   |                   |                                 |
| Transfers in   | 15,000             | 15,000            | 15,000            | -                               |
| Transfers out  | (14,874)           | (14,874)          | (14,874)          | -                               |
| Total Other Financing Sources (Uses)                         | <u>126</u>         | <u>126</u>        | <u>126</u>        | <u>-</u>                        |
| <b>Net Change in Fund Balance</b>                            | (44,064)           | (48,637)          | (47,214)          | 1,423                           |
| <b>Fund Balance, Beginning of Year</b>                       | <u>305,427</u>     | <u>314,797</u>    | <u>314,798</u>    | <u>1</u>                        |
| <b>Fund Balance, End of Year</b>                             | <u>\$ 261,363</u>  | <u>\$ 266,160</u> | <u>\$ 267,584</u> | <u>\$ 1,424</u>                 |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
LEVEE PROTECTION  
For the Year Ended December 31, 2017**

|  | Budgeted Amounts   |                 | Actual       | Variance with<br>Final Budget - |
|--|--------------------|-----------------|--------------|---------------------------------|
|  | Original<br>Budget | Final<br>Budget |              |                                 |
| <b>Revenues</b>  |                    |                 |              |                                 |
| Taxes:   |                    |                 |              |                                 |
| Ad valorem   | \$ -               | \$ 2,941,543    | \$ 2,896,319 | \$ (45,224)                     |
| Interest income  | -                  | 2               | 2            | -                               |
| Total Revenues   | -                  | 2,941,545       | 2,896,321    | (45,224)                        |
| <b>Expenditures</b>  |                    |                 |              |                                 |
| General government   | -                  | 202,731         | 202,733      | (2)                             |
| Total Expenditures   | -                  | 202,731         | 202,733      | (2)                             |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | -                  | 2,738,814       | 2,693,588    | (45,226)                        |
| <b>Net Change in Fund Balance</b>                            | -                  | 2,738,814       | 2,693,588    | (45,226)                        |
| <b>Fund Balance, Beginning of Year</b>                       | -                  | -               | -            | -                               |
| <b>Fund Balance, End of Year</b>                             | \$ -               | \$ 2,738,814    | \$ 2,693,588 | \$ (45,226)                     |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
HEALTH AND HUMAN SERVICES  
For the Year Ended December 31, 2017**

|  | Budgeted Amounts   |                   | Actual            | Variance with<br>Final Budget - |
|--|--------------------|-------------------|-------------------|---------------------------------|
|  | Original<br>Budget | Final<br>Budget   |                   |                                 |
| <b>Revenues</b>  |                    |                   |                   |                                 |
| Intergovernmental revenues:                                  |                    |                   |                   |                                 |
| Federal grants   | \$ 160,500         | \$ 147,962        | \$ 147,962        | \$ -                            |
| Interest income  | 1,323              | 1,881             | 1,881             | -                               |
| Other revenue  | 1,050              | 1,131             | 1,131             | -                               |
| Total Revenues   | <u>162,873</u>     | <u>150,974</u>    | <u>150,974</u>    | <u>-</u>                        |
| <b>Expenditures</b>  |                    |                   |                   |                                 |
| Health and welfare   | <u>291,873</u>     | <u>231,695</u>    | <u>231,695</u>    | <u>-</u>                        |
| Total Expenditures   | <u>291,873</u>     | <u>231,695</u>    | <u>231,695</u>    | <u>-</u>                        |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <u>(129,000)</u>   | <u>(80,721)</u>   | <u>(80,721)</u>   | <u>-</u>                        |
| <b>Other Financing Sources (Uses)</b>                        |                    |                   |                   |                                 |
| Transfers in   | <u>117,000</u>     | <u>117,000</u>    | <u>117,000</u>    | <u>-</u>                        |
| Total Other Financing Sources (Uses)                         | <u>117,000</u>     | <u>117,000</u>    | <u>117,000</u>    | <u>-</u>                        |
| <b>Net Change in Fund Balance</b>                            | (12,000)           | 36,279            | 36,279            | -                               |
| <b>Fund Balance, Beginning of Year</b>                       | <u>266,046</u>     | <u>266,046</u>    | <u>266,046</u>    | <u>-</u>                        |
| <b>Fund Balance, End of Year</b>                             | <u>\$ 254,046</u>  | <u>\$ 302,325</u> | <u>\$ 302,325</u> | <u>\$ -</u>                     |

## **STATISTICAL SECTION**

## 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.

| <b><u>Contents</u></b>   | <b><u>Schedules</u></b> |
|--|-------------------------|
| <b>Financial Trends</b>  | 1 - 4                   |
| These schedules contain trend information to help the reader understand how the Parish's financial performance and well-being  |                         |
| <b>Revenue Capacity</b>  | 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  |                         |
| <b>Debt Capacity</b>   | 10 - 14                 |
| These schedules present information to help the reader assess the affordability of the Parish's current levels of outstanding debt and the   |                         |
| <b>Demographic and Economic Information</b>  | 15 - 16                 |
| These schedules offer demographic and economic indicators to help the reader understand the environment within which the Parish's  |                         |
| <b>Operating Information</b>   | 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)

|  | <u>2008</u>           | <u>2009</u>           | <u>2010</u>           | <u>2011</u>           | <u>2012</u>           | <u>2013</u>           | <u>2014</u>           | <u>2015</u>           | <u>2016</u>           | <u>2017</u>           |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Governmental activities</b>                     |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Net investment in capital assets                   | \$ 23,522,817         | \$ 21,277,396         | \$ 28,120,063         | \$ 29,741,677         | \$ 27,267,310         | \$ 10,633,141         | \$ 6,020,921          | \$ 30,387,143         | \$ 30,387,143         | \$ 57,594,200         |
| Restricted   | 14,712,389            | 43,470,585            | 13,860,981            | 43,480,888            | 44,702,668            | 56,556,189            | 43,916,590            | 37,778,546            | 29,358,079            | 40,917,906            |
| Unrestricted                                       | <u>33,622,730</u>     | <u>14,165,068</u>     | <u>35,866,072</u>     | <u>747,603</u>        | <u>539,131</u>        | <u>6,817,944</u>      | <u>29,514,891</u>     | <u>15,873,316</u>     | <u>21,413,050</u>     | <u>(12,612,443)</u>   |
| <b>Total governmental activities net position</b>  | <u>\$ 71,857,936</u>  | <u>\$ 78,913,049</u>  | <u>\$ 77,847,116</u>  | <u>\$ 73,970,168</u>  | <u>\$ 72,509,109</u>  | <u>\$ 74,007,274</u>  | <u>\$ 79,452,402</u>  | <u>\$ 84,039,005</u>  | <u>\$ 81,158,272</u>  | <u>\$ 85,899,663</u>  |
| <b>Business-type activities</b>                    |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Net investment in capital assets                   | \$ 120,501,581        | \$ 122,807,386        | \$ 121,853,197        | 123,184,534           | 126,226,895           | 124,338,281           | 122,828,320           | 121,008,773           | 120,632,932           | 118,803,325           |
| Restricted   | 1,353,728             | 1,353,728             | 1,413,722             | 263,755               | 420,000               | 493,640               | 536,525               | 610,541               | 574,803               | 522,797               |
| Unrestricted                                       | <u>514,403</u>        | <u>475,810</u>        | <u>710,075</u>        | <u>2,712,112</u>      | <u>3,053,015</u>      | <u>2,079,562</u>      | <u>123,467</u>        | <u>824,280</u>        | <u>4,924,888</u>      | <u>4,483,205</u>      |
| <b>Total business-type activities net position</b> | <u>\$ 122,369,712</u> | <u>\$ 124,636,924</u> | <u>\$ 123,976,994</u> | <u>\$ 126,160,401</u> | <u>\$ 129,699,910</u> | <u>\$ 126,911,483</u> | <u>\$ 123,488,312</u> | <u>\$ 122,443,594</u> | <u>\$ 126,132,623</u> | <u>\$ 123,809,327</u> |
| <b>Primary government</b>                          |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Net investment in capital assets                   | \$ 144,024,398        | \$ 144,084,782        | \$ 149,973,260        | \$ 152,926,211        | \$ 153,494,205        | \$ 134,971,422        | \$ 128,849,241        | \$ 151,395,916        | \$ 151,020,075        | \$ 176,397,525        |
| Restricted   | 16,066,117            | 44,824,313            | 15,274,703            | 43,744,643            | 45,122,668            | 57,049,829            | 44,453,115            | 38,389,087            | 29,932,882            | 41,440,703            |
| Unrestricted                                       | <u>34,137,133</u>     | <u>14,640,878</u>     | <u>36,576,147</u>     | <u>3,459,715</u>      | <u>3,592,146</u>      | <u>8,897,506</u>      | <u>29,638,358</u>     | <u>16,697,596</u>     | <u>26,337,938</u>     | <u>(8,129,238)</u>    |
| <b>Total primary government net position</b>       | <u>\$ 194,227,648</u> | <u>\$ 203,549,973</u> | <u>\$ 201,824,110</u> | <u>\$ 200,130,569</u> | <u>\$ 202,209,019</u> | <u>\$ 200,918,757</u> | <u>\$ 202,940,714</u> | <u>\$ 206,482,599</u> | <u>\$ 207,290,895</u> | <u>\$ 209,708,990</u> |

**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          |                      |                      |                      |                      |                      |                      |                      |                      |                      |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|   | 2008                 | 2009                 | 2010                 | 2011                 | 2012                 | 2013                 | 2014                 | 2015                 | 2016                 | 2017                 |
| <b>Expenses</b>                                 |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Governmental activities:                        |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| General government                              | \$ 6,515,112         | \$ 7,020,705         | \$ 7,901,315         | \$ 8,419,683         | \$ 9,015,599         | \$ 11,787,695        | \$ 11,370,749        | \$ 12,139,839        | \$ 12,020,446        | \$ 11,914,592        |
| Public safety                                   | 4,741,752            | 6,968,528            | 6,887,326            | 7,270,054            | 7,233,873            | 7,732,696            | 8,456,381            | 8,977,733            | 8,430,016            | 8,731,789            |
| Public works                                    | 13,391,561           | 14,398,985           | 12,463,398           | 12,426,536           | 15,730,534           | 13,105,441           | 12,398,787           | 15,584,995           | 20,884,364           | 21,794,289           |
| Health and welfare                              | 1,902,590            | 2,229,805            | 2,826,036            | 2,551,866            | 1,993,525            | 1,761,793            | 1,764,806            | 1,839,598            | 1,765,182            | 1,672,457            |
| Economic development                            | 1,672,938            | 1,679,124            | 1,685,753            | 1,503,635            | 1,387,557            | 1,268,936            | 1,361,016            | 1,492,344            | 1,457,797            | 1,585,443            |
| Transportation                                  | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| Culture and recreation                          | 1,478,688            | 1,306,707            | 1,391,994            | 1,395,010            | 1,490,948            | 1,850,395            | 1,941,362            | 2,422,487            | 2,653,371            | 2,516,387            |
| Interest on long-term debt                      | 2,704,785            | 2,205,655            | 4,419,253            | 3,647,935            | 2,725,866            | 2,902,003            | 2,350,194            | 2,424,357            | 3,613,792            | 2,265,094            |
| Total governmental activities expenses          | <u>32,407,426</u>    | <u>35,809,509</u>    | <u>37,575,075</u>    | <u>37,214,719</u>    | <u>39,577,902</u>    | <u>40,408,959</u>    | <u>39,643,295</u>    | <u>44,881,353</u>    | <u>50,824,968</u>    | <u>50,480,051</u>    |
| Business-type activities:                       |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Solid Waste                                     | 3,241,260            | 3,606,171            | 3,666,131            | 3,600,871            | 3,430,960            | 3,489,574            | 3,693,957            | 3,632,948            | 3,627,663            | 3,701,480            |
| Mosquito  | 787,038              | 767,295              | 754,575              | 747,068              | 750,620              | 763,696              | 778,599              | 797,240              | 804,437              | 809,252              |
| Utilities                                       | 6,772,912            | 7,667,691            | 7,844,726            | 8,524,175            | 8,122,006            | 8,929,638            | 9,328,645            | 9,059,883            | 9,311,273            | 10,734,997           |
| Sewer   | 17,149,922           | 8,798,140            | 8,695,815            | 9,257,928            | 10,060,359           | 10,459,148           | 9,911,359            | 9,444,294            | 9,466,434            | 9,568,557            |
| Total business-type activities expenses         | <u>27,951,132</u>    | <u>20,839,297</u>    | <u>20,961,247</u>    | <u>22,130,042</u>    | <u>22,363,945</u>    | <u>23,642,056</u>    | <u>23,712,560</u>    | <u>22,934,365</u>    | <u>23,209,807</u>    | <u>24,814,286</u>    |
| Total primary government expenses               | <u>\$ 60,358,558</u> | <u>\$ 56,648,806</u> | <u>\$ 58,536,322</u> | <u>\$ 59,344,761</u> | <u>\$ 61,941,847</u> | <u>\$ 64,051,015</u> | <u>\$ 63,355,855</u> | <u>\$ 67,815,718</u> | <u>\$ 74,034,775</u> | <u>\$ 75,294,337</u> |
| <b>Program Revenues</b>                         |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Governmental activities:                        |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Charges for services:                           |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| General government                              | \$ 108,423           | \$ 115,491           | \$ 1,335,907         | \$ 1,223,013         | \$ 48,010            | \$ 114,470           | \$ 1,379,786         | \$ 1,372,603         | \$ 1,394,041         | \$ 1,334,824         |
| Public safety                                   | 1,186,673            | 1,533,211            | 2,221,863            | 2,811,762            | 2,082,292            | 1,750,157            | 1,954,566            | 2,117,931            | 1,887,500            | 1,644,852            |
| Public works                                    | 392,752              | 270,176              | 283,110              | 261,832              | 326,750              | 312,206              | 387,122              | 508,197              | 503,530              | 544,706              |
| Health and welfare                              | 277,306              | 275,128              | 277,557              | 274,827              | 301,812              | 482,003              | 494,184              | 485,700              | 494,820              | 501,253              |
| Economic development                            | 33,410               | 42,036               | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| Culture and recreation                          | 402,909              | 326,697              | 470,010              | 558,842              | 294,480              | 141,601              | 96,758               | 173,904              | 300,129              | 121,945              |
| Operating grants and contributions              | 1,791,040            | 2,358,835            | 2,736,196            | 2,873,503            | 7,174,872            | 4,431,632            | 1,363,143            | 1,183,666            | 2,115,197            | 1,508,552            |
| Capital grants and contributions                | 86,604               | 313,037              | 365,347              | 860,267              | 59,874               | -                    | 7,411,380            | 8,200,560            | 6,510,225            | 12,588,574           |
| Total governmental activities program revenues  | <u>4,279,117</u>     | <u>5,234,611</u>     | <u>7,689,990</u>     | <u>8,864,046</u>     | <u>10,288,090</u>    | <u>7,232,069</u>     | <u>13,086,939</u>    | <u>14,042,561</u>    | <u>13,205,442</u>    | <u>18,244,706</u>    |
| Business-type activities:                       |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Charges for services:                           |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Solid Waste                                     | 3,560,689            | 3,687,686            | 3,911,412            | 4,026,114            | 3,755,669            | 3,817,651            | 3,899,703            | 3,834,751            | 3,894,700            | 3,942,319            |
| Mosquito  | 527,617              | 534,718              | 539,848              | 532,464              | 522,250              | 530,937              | 542,458              | 531,330              | 539,240              | 543,012              |
| Utilities                                       | 5,635,249            | 6,159,414            | 6,246,552            | 6,706,798            | 6,726,104            | 6,606,629            | 6,734,759            | 6,996,269            | 7,660,126            | 7,514,076            |
| Sewer   | 4,986,195            | 5,290,910            | 5,273,692            | 5,607,899            | 5,687,351            | 5,453,223            | 5,560,849            | 5,692,291            | 6,357,204            | 6,405,150            |
| Operating grants and contributions              | 7,049,462            | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| Capital grants and contributions                | -                    | -                    | 2,624,747            | 4,531,592            | 5,745,748            | 1,205,171            | 84,837               | 1,258,733            | 5,460,366            | 24,611               |
| Total business-type activities program revenues | <u>21,759,212</u>    | <u>15,672,728</u>    | <u>18,596,251</u>    | <u>21,404,867</u>    | <u>22,437,122</u>    | <u>17,613,611</u>    | <u>16,822,606</u>    | <u>18,313,374</u>    | <u>23,911,636</u>    | <u>18,429,168</u>    |
| Total primary government program revenues       | <u>\$ 26,038,329</u> | <u>\$ 20,907,339</u> | <u>\$ 26,286,241</u> | <u>\$ 30,268,913</u> | <u>\$ 32,725,212</u> | <u>\$ 24,845,680</u> | <u>\$ 29,909,545</u> | <u>\$ 32,355,935</u> | <u>\$ 37,117,078</u> | <u>\$ 36,673,874</u> |

(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            |                        |                        |                        |                        |                        |                        |                        |                        |                        |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
|   | 2008                   | 2009                   | 2010                   | 2011                   | 2012                   | 2013                   | 2014                   | 2015                   | 2016                   | 2017                   |
| <b>Net (Expense) Revenue</b>                              |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Governmental activities                                   | \$ (28,128,309)        | \$ (30,574,898)        | \$ (29,885,085)        | \$ (28,350,673)        | \$ (29,289,812)        | \$ (33,176,890)        | \$ (26,556,356)        | \$ (30,838,792)        | \$ (37,619,526)        | \$ (32,235,345)        |
| Business-type activities                                  | (6,191,920)            | (5,166,569)            | (2,364,996)            | (725,175)              | 73,177                 | (6,028,445)            | (6,889,954)            | (4,620,991)            | 701,829                | (6,385,118)            |
| Total primary government net expense                      | <u>\$ (34,320,229)</u> | <u>\$ (35,741,467)</u> | <u>\$ (32,250,081)</u> | <u>\$ (29,075,848)</u> | <u>\$ (29,216,635)</u> | <u>\$ (39,205,335)</u> | <u>\$ (33,446,310)</u> | <u>\$ (35,459,783)</u> | <u>\$ (36,917,697)</u> | <u>\$ (38,620,463)</u> |
| <b>General Revenues and Other Changes in Net Position</b> |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Governmental activities:                                  |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Taxes   |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Ad valorem  | \$ 8,215,378           | \$ 9,562,605           | \$ 9,425,335           | \$ 10,007,266          | \$ 11,049,835          | \$ 12,559,687          | \$ 12,129,200          | \$ 12,558,530          | \$ 12,108,598          | \$ 14,844,302          |
| Sales and use   | 30,345,420             | 30,989,873             | 18,691,071             | 17,885,038             | 20,642,215             | 20,891,882             | 19,642,496             | 24,290,875             | 21,295,703             | 21,610,483             |
| Franchise   | 860,021                | 863,890                | 830,083                | 885,184                | 1,037,061              | 935,809                | 1,145,444              | 1,132,734              | 1,185,882              | 1,396,319              |
| Beer taxes  | 51,970                 | 54,924                 | 48,002                 | 49,723                 | 48,761                 | 47,394                 | 42,949                 | 42,228                 | 41,363                 | 39,668                 |
| Severance taxes   | 115,469                | 37,822                 | 60,140                 | 65,203                 | 65,772                 | 54,423                 | 37,831                 | 42,553                 | 32,950                 | 29,240                 |
| Video poker taxes   | 636,943                | 575,499                | 549,448                | 566,467                | 592,508                | 604,691                | 575,635                | 599,424                | 596,621                | 619,339                |
| Occupational licenses                                     | 1,086,920              | 1,115,935              | -                      | -                      | 1,195,315              | 1,228,691              | -                      | -                      | -                      | -                      |
| State revenue sharing (unrestricted)                      | 113,042                | 116,731                | 112,209                | 111,703                | 100,029                | 100,771                | 110,262                | 137,558                | 77,997                 | 108,775                |
| Unrestricted grants and contributions                     | 97,243                 | 282,226                | 1,788,020              | 829,277                | 50,000                 | 28,113                 | 19,392                 | 18,088                 | 11,393                 | 12,398                 |
| Investment earnings                                       | 1,035,730              | 380,441                | 457,255                | 322,633                | 281,871                | 239,854                | 244,899                | 231,939                | 214,646                | 332,633                |
| Other general revenues                                    | 625,187                | 794,349                | 589,144                | 873,122                | 1,626,074              | 646,469                | 677,707                | 1,122,822              | 1,193,044              | 1,154,516              |
| Gain (loss) on disposal of capital assets                 | -                      | -                      | (6,000)                | -                      | -                      | -                      | -                      | -                      | -                      | -                      |
| Capital contributions                                     | -                      | -                      | (2,624,747)            | (4,531,592)            | (5,745,748)            | -                      | -                      | -                      | -                      | -                      |
| Transfers   | (5,526,213)            | (7,144,321)            | (1,100,808)            | (2,590,299)            | (3,114,940)            | (2,107,590)            | (2,624,331)            | (1,620,939)            | (2,077,884)            | (2,085,143)            |
| Total governmental activities                             | <u>37,657,110</u>      | <u>37,629,974</u>      | <u>28,819,152</u>      | <u>24,473,725</u>      | <u>27,828,753</u>      | <u>35,230,194</u>      | <u>32,001,484</u>      | <u>38,555,812</u>      | <u>34,680,313</u>      | <u>38,062,530</u>      |
| Business-type activities:                                 |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Taxes   |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Ad valorem  | 139,039                | 163,151                | 159,795                | 170,003                | 187,637                | 211,838                | 205,687                | 213,033                | 205,335                | 202,691                |
| Unrestricted grants and contributions                     | -                      | -                      | 325,136                | 32,155                 | 43,903                 | 680,716                | 417,082                | 949,074                | 318,838                | 365,114                |
| Investment earnings                                       | 74,775                 | 17,720                 | 22,585                 | 14,680                 | 14,264                 | 14,617                 | 14,540                 | 12,998                 | 14,203                 | 21,263                 |
| Other general revenues                                    | 110,015                | 108,589                | 96,742                 | 101,445                | 105,588                | 283,386                | 205,143                | 278,971                | 370,940                | 301,817                |
| Gain (loss) on disposal of capital assets                 | -                      | -                      | -                      | -                      | -                      | -                      | -                      | -                      | -                      | -                      |
| Transfers   | 5,526,213              | 7,144,321              | 1,100,808              | 2,590,299              | 3,114,940              | 2,107,590              | 2,624,331              | 1,620,939              | 2,077,884              | 2,085,143              |
| Total business-type activities                            | <u>5,850,042</u>       | <u>7,433,781</u>       | <u>1,705,066</u>       | <u>2,908,582</u>       | <u>3,466,332</u>       | <u>3,298,147</u>       | <u>3,466,783</u>       | <u>3,075,015</u>       | <u>2,987,200</u>       | <u>2,976,028</u>       |
| Total primary government                                  | <u>\$ 43,507,152</u>   | <u>\$ 45,063,755</u>   | <u>\$ 30,524,218</u>   | <u>\$ 27,382,307</u>   | <u>\$ 31,295,085</u>   | <u>\$ 38,528,341</u>   | <u>\$ 35,468,267</u>   | <u>\$ 41,630,827</u>   | <u>\$ 37,667,513</u>   | <u>\$ 41,038,558</u>   |
| <b>Change in Net Position</b>                             |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Governmental activities                                   | \$ 9,528,801           | \$ 7,055,076           | \$ (1,065,933)         | \$ (3,876,948)         | \$ (1,461,059)         | \$ 2,053,304           | \$ 5,445,128           | \$ 7,717,020           | \$ (2,939,213)         | \$ 5,827,185           |
| Business-type activities                                  | (341,878)              | 2,267,212              | (659,930)              | 2,183,407              | 3,539,509              | (2,730,298)            | (3,423,171)            | (1,545,976)            | 3,689,029              | (3,409,090)            |
| Total primary government                                  | <u>\$ 9,186,923</u>    | <u>\$ 9,322,288</u>    | <u>\$ (1,725,863)</u>  | <u>\$ (1,693,541)</u>  | <u>\$ 2,078,450</u>    | <u>\$ (676,994)</u>    | <u>\$ 2,021,957</u>    | <u>\$ 6,171,044</u>    | <u>\$ 749,816</u>      | <u>\$ 2,418,095</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          |                      |                      |                      |                      |                      |                      |                      |                      |                      |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                    | 2008                 | 2009                 | 2010                 | 2011                 | 2012                 | 2013                 | 2014                 | 2015                 | 2016                 | 2017                 |
| General fund                       |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Nonspendable                       | \$ -                 | \$ -                 | \$ -                 | \$ 45,426            | \$ 47,076            | \$ 45,599            | \$ 48,645            | \$ 49,838            | \$ 697,399           | \$ 388,980           |
| Unassigned                         | -                    | -                    | -                    | 1,921,296            | 2,128,087            | 2,134,318            | 1,959,864            | 2,153,689            | 2,179,512            | 2,370,480            |
| Reserved (1)                       | 44,362               | 47,815               | 43,915               | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| Unreserved (1)                     | 1,295,909            | 1,502,806            | 1,797,569            | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| Total general fund                 | <u>\$ 1,340,271</u>  | <u>\$ 1,550,621</u>  | <u>\$ 1,841,484</u>  | <u>\$ 1,966,722</u>  | <u>\$ 2,175,163</u>  | <u>\$ 2,179,917</u>  | <u>\$ 2,008,509</u>  | <u>\$ 2,203,527</u>  | <u>\$ 2,876,911</u>  | <u>\$ 2,759,460</u>  |
| All other governmental funds       |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Nonspendable                       | \$ -                 | \$ -                 | \$ -                 | \$ 85,404            | \$ 89,645            | \$ 92,261            | \$ 101,937           | \$ 422,520           | \$ 4,441,961         | \$ 2,937,515         |
| Restricted                         | -                    | -                    | -                    | 43,480,888           | 44,702,668           | 56,556,189           | 43,916,590           | 37,778,546           | 29,358,079           | 40,917,906           |
| Committed                          | -                    | -                    | -                    | 28,608,152           | 27,193,481           | 13,929,430           | 35,361,074           | 47,177,482           | 41,585,547           | 26,682,138           |
| Assigned                           | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| Unassigned                         | -                    | -                    | -                    | (40,000)             | -                    | (121,003)            | -                    | -                    | -                    | (3,180,717)          |
| Reserved (1)                       | 14,783,974           | 43,549,330           | 13,945,373           | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| Unreserved, reported in:           |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Special revenue funds (1)          | 32,531,832           | 40,703,485           | 37,814,660           | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| Capital project funds (1)          | -                    | -                    | 37,274,007           | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| Debt service funds (1)             | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| Total all other governmental funds | <u>\$ 47,315,806</u> | <u>\$ 84,252,815</u> | <u>\$ 89,034,040</u> | <u>\$ 72,134,444</u> | <u>\$ 71,985,794</u> | <u>\$ 70,456,877</u> | <u>\$ 79,379,601</u> | <u>\$ 85,378,548</u> | <u>\$ 75,385,587</u> | <u>\$ 67,356,842</u> |

Note (1): In 2011, the entity implemented GASB Statement 54 which changed the classification of fund balances. Amounts prior to 2011 have not been restated to reflect the new classification.

**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         |                      |                     |                        |                    |                       |                     |                     |                       |                       |
|---|---------------------|----------------------|---------------------|------------------------|--------------------|-----------------------|---------------------|---------------------|-----------------------|-----------------------|
|   | 2008                | 2009                 | 2010                | 2011                   | 2012               | 2013                  | 2014                | 2015                | 2016                  | 2017                  |
| <b>Revenues</b>   |                     |                      |                     |                        |                    |                       |                     |                     |                       |                       |
| Taxes   | \$ 39,197,741       | \$ 41,127,977        | \$ 28,665,854       | \$ 28,458,771          | \$ 32,284,558      | \$ 34,056,260         | \$ 32,347,331       | \$ 37,448,829       | \$ 34,000,922         | \$ 37,074,124         |
| Licenses and permits  | 1,587,966           | 1,498,532            | 1,606,345           | 1,480,618              | 1,657,504          | 1,757,425             | 1,800,738           | 1,880,771           | 1,999,399             | 1,883,871             |
| Intergovernmental   | 2,219,767           | 3,150,893            | 5,273,213           | 5,277,335              | 8,514,049          | 4,585,266             | 7,379,926           | 8,998,138           | 9,548,775             | 14,643,634            |
| Charges for services  | 1,386,550           | 1,260,890            | 1,496,231           | 1,665,084              | 1,472,023          | 1,412,427             | 1,352,465           | 1,442,661           | 1,589,666             | 1,644,124             |
| Fines and forfeitures   | 1,195,296           | 1,555,070            | 2,244,334           | 2,844,801              | 2,136,980          | 1,684,621             | 2,030,242           | 2,213,460           | 1,926,942             | 1,756,690             |
| Investment earnings   | 1,035,730           | 380,441              | 458,871             | 322,633                | 301,013            | 239,854               | 244,899             | 231,939             | 214,646               | 332,633               |
| Other revenues  | 799,472             | 1,035,103            | 495,849             | 410,420                | 611,404            | 649,371               | 642,889             | 786,127             | 936,802               | 783,014               |
| Total revenues  | <u>47,422,522</u>   | <u>50,008,906</u>    | <u>40,240,697</u>   | <u>40,459,662</u>      | <u>46,977,531</u>  | <u>44,385,224</u>     | <u>45,798,490</u>   | <u>53,001,925</u>   | <u>50,217,152</u>     | <u>58,118,090</u>     |
| <b>Expenditures</b>   |                     |                      |                     |                        |                    |                       |                     |                     |                       |                       |
| General government  | 6,264,982           | 6,824,186            | 7,366,088           | 7,794,390              | 8,427,866          | 10,768,500            | 10,458,833          | 10,937,016          | 10,920,801            | 10,719,250            |
| Public safety   | 6,347,730           | 7,475,904            | 7,737,593           | 6,400,451              | 6,342,388          | 6,746,676             | 7,525,299           | 7,553,489           | 7,242,898             | 7,567,131             |
| Public works  | 14,875,163          | 14,718,994           | 18,458,119          | 24,418,233             | 2,626,187          | 149,400               | 1,085,701           | 2,746,432           | 3,915,207             | 10,475,866            |
| Health and welfare  | 1,833,142           | 2,143,589            | 2,794,496           | 2,733,276              | 1,876,905          | 1,638,555             | 1,658,735           | 1,707,560           | 1,654,638             | 1,558,968             |
| Economic development  | 1,620,439           | 1,921,359            | 1,601,432           | 1,480,564              | 1,350,753          | 1,195,997             | 1,298,031           | 1,406,030           | 1,389,267             | 1,504,209             |
| Transportation  | -                   | -                    | -                   | -                      | 13,468,015         | 8,808,728             | 8,270,322           | 8,276,187           | 8,358,891             | 7,895,910             |
| Culture and recreation  | 939,830             | 938,068              | 903,551             | 919,769                | 956,498            | 1,205,806             | 1,287,468           | 1,724,142           | 1,895,377             | 1,690,680             |
| Capital Outlay  | -                   | -                    | -                   | -                      | -                  | 4,651,361             | 12,330,083          | 17,210,267          | 12,582,241            | 13,799,259            |
| Debt Service:   |                     |                      |                     |                        |                    |                       |                     |                     |                       |                       |
| Principal   | 9,768,075           | 4,786,255            | 6,017,833           | 5,781,191              | 6,035,721          | 6,133,702             | 6,472,478           | 6,269,162           | 7,084,858             | 6,894,403             |
| Interest  | 2,324,416           | 2,324,416            | 4,419,253           | 3,370,560              | 2,917,398          | 2,841,556             | 2,582,076           | 2,801,833           | 3,048,913             | 2,503,921             |
| Bond issuance costs   | -                   | -                    | -                   | 226,597                | -                  | -                     | -                   | -                   | -                     | -                     |
| Total expenditures  | <u>43,973,777</u>   | <u>41,132,771</u>    | <u>49,298,365</u>   | <u>53,125,031</u>      | <u>44,001,731</u>  | <u>44,140,281</u>     | <u>52,969,026</u>   | <u>60,632,118</u>   | <u>58,093,091</u>     | <u>64,609,597</u>     |
| Excess (deficiency) of revenues<br>over (under) expenditures                              | 3,448,745           | 8,876,135            | (9,057,668)         | (12,665,369)           | 2,975,800          | 244,943               | (7,170,536)         | (7,630,193)         | (7,875,939)           | (6,491,507)           |
| <b>Other financing sources (uses)</b>   |                     |                      |                     |                        |                    |                       |                     |                     |                       |                       |
| Sale of capital assets  | -                   | -                    | 30,000              | -                      | -                  | -                     | -                   | -                   | -                     | -                     |
| Proceeds of debt issued   | 4,966,000           | 29,930,000           | 15,000,000          | 800,000                | 198,931            | 265,514               | 18,546,182          | 15,437,140          | 370,346               | 430,454               |
| Issuance of refunding bonds   | -                   | -                    | 7,370,000           | 8,545,000              | -                  | 6,050,000             | -                   | -                   | 20,390,000            | -                     |
| Premium on debt issuance  | -                   | -                    | 14,835              | 654,056                | -                  | -                     | -                   | -                   | -                     | -                     |
| Payment to refunding bond escrow agent  | -                   | -                    | (7,184,271)         | (11,517,746)           | -                  | (5,977,030)           | -                   | -                   | (20,184,580)          | -                     |
| Transfers in  | 11,994,408          | 11,230,223           | 13,636,699          | 12,239,829             | 15,517,564         | 14,376,348            | 15,479,053          | 22,043,071          | 14,272,632            | 14,610,503            |
| Transfers out   | (13,346,592)        | (12,889,036)         | (14,737,507)        | (14,830,128)           | (18,632,504)       | (16,483,938)          | (18,103,383)        | (23,664,010)        | (16,350,516)          | (16,695,646)          |
| Total other financing sources (uses)  | <u>3,613,816</u>    | <u>28,271,187</u>    | <u>14,129,756</u>   | <u>(4,108,989)</u>     | <u>(2,916,009)</u> | <u>(1,769,106)</u>    | <u>15,921,852</u>   | <u>13,816,201</u>   | <u>(1,502,118)</u>    | <u>(1,654,689)</u>    |
| Net change in fund balances   | <u>\$ 7,062,561</u> | <u>\$ 37,147,322</u> | <u>\$ 5,072,088</u> | <u>\$ (16,774,358)</u> | <u>\$ 59,791</u>   | <u>\$ (1,524,163)</u> | <u>\$ 8,751,316</u> | <u>\$ 6,186,008</u> | <u>\$ (9,378,057)</u> | <u>\$ (8,146,196)</u> |
| Debt service, (interest and principal only) as<br>a percentage of noncapital expenditures | 12.5%               | 30.5%                | 17.3%               | 27.7%                  | 24.7%              | 20.3%                 | 22.7%               | 22.3%               | 22.3%                 | 18.5%                 |

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

(Unaudited)

| <b>Fiscal Year</b> | <b>Parish<br/>Direct<br/>Rate (1)</b> | <b>Overlapping Rates</b>                            |   |
|--------------------|---------------------------------------|---|---|
|                    |                                       | <b>St. John the Baptist<br/>Parish School Board</b> | <b>St. John the Baptist<br/>Parish Sheriff's Office</b> |
| 2008               | 2.25%                                 | 2.25%   | 0.25%   |
| 2009               | 2.25%                                 | 2.25%   | 0.25%   |
| 2010               | 2.25%                                 | 2.25%   | 0.25%   |
| 2011               | 2.25%                                 | 2.25%   | 0.25%   |
| 2012               | 2.25%                                 | 2.25%   | 0.25%   |
| 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%   |

NOTES: The St. John the Baptist Parish School Board, a separate entity, collects four and three fourths percent in sales and use tax. Two and one-quarter percent of the taxes collected are remitted to the Parish Council. One-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)

| <b>Fiscal Year</b> | <b>Real Estate</b> | <b>Other Property</b> | <b>Total Assessments</b> | <b>Less: Tax Exempt Real Property</b> | <b>Total Taxable Assessed Value</b> | <b>Total Direct Tax Rate</b> | <b>Estimated Actual Taxable Value</b> | <b>Value as a Percentage of Actual Value</b> |
|--------------------|--------------------|-----------------------|--------------------------|---------------------------------------|-------------------------------------|------------------------------|---------------------------------------|--|
| 2008               | 36,513,826         | 346,273,001           | 382,786,827              | 83,574,781                            | 299,212,046                         | 38.89                        | 2,639,909,152                         | 14.50%                                       |
| 2009               | 174,857,996        | 260,387,742           | 435,245,738              | 83,892,520                            | 351,353,218                         | 38.89                        | 3,001,694,745                         | 14.50%                                       |
| 2010               | 176,606,576        | 262,991,619           | 439,598,195              | 90,802,704                            | 348,795,491                         | 38.89                        | 3,031,711,692                         | 14.50%                                       |
| 2011               | 186,573,102        | 268,914,623           | 455,487,725              | 86,298,781                            | 369,188,944                         | 38.89                        | 3,141,294,655                         | 14.50%                                       |
| 2012               | 165,833,403        | 329,181,981           | 495,015,384              | 85,421,449                            | 409,593,935                         | 38.76                        | 3,413,899,200                         | 14.50%                                       |
| 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%                                       |

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<br>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 |                                  |
| 2008        | 38.89                               | -                    | 38.89                | 21.83   | 22.00                | 43.83                | 82.72                            |
| 2009        | 38.89                               | -                    | 38.89                | 21.49   | 18.00                | 39.49                | 78.38                            |
| 2010        | 38.89                               | -                    | 38.89                | 21.49   | 18.00                | 39.49                | 78.38                            |
| 2011        | 38.89                               | -                    | 38.89                | 21.49   | 18.00                | 39.49                | 78.38                            |
| 2012        | 38.76                               | -                    | 38.76                | 21.31   | 18.00                | 39.31                | 78.07                            |
| 2013        | 38.76                               | -                    | 38.76                | 21.31   | 18.00                | 39.31                | 78.07                            |
| 2014        | 38.76                               | -                    | 38.76                | 29.31   | 10.00                | 39.31                | 78.07                            |
| 2015        | 38.76                               | -                    | 38.76                | 29.31   | 10.00                | 39.31                | 78.07                            |
| 2016        | 38.76                               | -                    | 38.76                | 29.31   | 10.00                | 39.31                | 78.07                            |
| 2017        | 45.76                               | -                    | 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 TEN YEARS AGO**

(Unaudited)

| <u>Taxpayer</u>             | <u>December 31, 2017</u>      |             |  | <u>December 31, 2007</u>      |             |  |
|-----------------------------|-------------------------------|-------------|--|-------------------------------|-------------|--|
|                             | <u>Taxable Assessed Value</u> | <u>Rank</u> | <u>Percentage of Total Parish Taxable Assessed Value</u> | <u>Taxable Assessed Value</u> | <u>Rank</u> | <u>Percentage of Total Parish Taxable Assessed Value</u> |
| Marathon Ashland LLC        | \$ 155,194,180                | 1           | 36.32%   | \$ 134,806,078                | 1           | 49.04%   |
| Entergy Louisiana, Inc.     | 13,047,720                    | 2           | 3.05%  | 6,254,650                     | 8           | 2.28%  |
| Nalco Chemical Company      | 9,232,531                     | 3           | 2.16%  | 6,278,894                     | 7           | 2.28%  |
| Louisiana Machinery Company | 8,240,500                     | 4           | 1.93%  | 6,899,093                     | 4           | 2.51%  |
| Arcelormittal Laplace, LLC  | 7,423,666                     | 5           | 1.74%  | 11,651,212                    | 2           | 4.24%  |
| Bengal Pipeline Company     | 5,959,600                     | 6           | 1.39%  | *                             | *           | 0.00%  |
| Evonik Materials Corp       | 5,751,773                     | 7           | 1.35%  | *                             | *           | 0.00%  |
| Cargill Incorporated        | 4,826,298                     | 8           | 1.13%  | *                             | *           | 0.00%  |
| E I Du Pont De Nemours      | 4,756,196                     | 9           | 1.11%  | 6,885,553                     | 5           | 2.50%  |
| Atmos Energy Corporation    | 4,490,460                     | 10          | 1.05%  | *                             | *           | 0.00%  |
|                             | <u>\$ 218,922,924</u>         |             | <u>51.23%</u>  | <u>\$ 172,775,480</u>         |             | <u>62.85%</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)

| <u>Fiscal Year</u> | <u>Taxes Levied for the Fiscal Year</u> | <u>Collected (or Adjusted) within the Fiscal Year of the Levy</u> |                           | <u>Collections in Subsequent Years</u> | <u>Total Collections to Date</u> |                           |
|--------------------|---|---|---------------------------|--|----------------------------------|---------------------------|
|                    |   | <u>Amount</u>   | <u>Percentage of Levy</u> |  | <u>Amount</u>                    | <u>Percentage of Levy</u> |
| 2008               | 8,730,484                               | Not Available   | Not Available             | Not Available                          | 8,599,294                        | 98.50%                    |
| 2009               | 9,684,752                               | Not Available   | Not Available             | Not Available                          | 9,394,209                        | 97.00%                    |
| 2010               | 10,038,967                              | Not Available   | Not Available             | Not Available                          | 9,585,130                        | 95.48%                    |
| 2011               | 10,625,715                              | Not Available   | Not Available             | Not Available                          | 10,177,269                       | 95.78%                    |
| 2012               | 11,809,855                              | Not Available   | Not Available             | Not Available                          | 11,706,615                       | 99.13%                    |
| 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%                    |

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 | Sales Tax Bonds | Capital Lease Obligations | Promisory Notes/Loans | Premium | Revenue Bonds            | Promisory Notes/Loans |                          |                                   |                |
| 2008        | 13,140,208               | 27,500,000               | 7,595,000                    | 2,015,081       | 1,671,630                 | -                     | -       | 6,834,086                | -                     | 58,756,005               | 5.31%                             | 1,250          |
| 2009        | 11,141,838               | 55,520,000               | 6,730,000                    | 2,291,917       | 1,337,530                 | -                     | -       | 6,465,763                | -                     | 83,487,048               | 7.53%                             | 1,773          |
| 2010        | 23,510,000               | 53,260,000               | 1,595,000                    | 6,559,000       | 998,250                   | -                     | -       | 6,168,581                | -                     | 92,090,831               | 9.59%                             | 2,005          |
| 2011        | 21,150,000               | 48,330,000               | 2,199,000                    | 5,881,000       | 676,059                   | -                     | -       | 5,747,251                | -                     | 83,983,310               | 8.74%                             | 1,829          |
| 2012        | 19,090,000               | 45,700,000               | 1,802,000                    | 5,171,000       | 437,339                   | 198,931               | 559,497 | 4,720,000                | -                     | 77,678,767               | 8.30%                             | 1,736          |
| 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                      | 3,703,000       | 684,520                   | 902,315               | 444,887 | 4,215,000                | 639,868               | 85,011,590               | 9.11%                             | 1,943          |
| 2015        | 14,280,000               | 66,685,000               | 523,000                      | 5,933,000       | 525,614                   | 933,199               | 390,031 | 3,960,000                | 1,714,166             | 94,944,010               | 9.55%                             | 2,176          |
| 2016        | 13,550,000               | 63,885,000               | 362,000                      | 5,007,000       | 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 | 3,430,000                | 1,935,533             | 83,106,289               | 8.40%                             | 1,913          |

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)

| <b>Fiscal<br/>Year</b> | <b>General Bonded Debt Outstanding</b>  |  |   | <b>Percentage of<br/>Estimated Actual<br/>Taxable Value<br/>of Property (1)</b> | <b>Per<br/>Capita (2)</b> |
|------------------------|---|--|---|---|---------------------------|
|                        | <b>General<br/>Obligation<br/>Bonds</b> | <b>Debt Service<br/>Monies<br/>Available</b> | <b>Net General<br/>Obligation Bonds<br/>Outstanding</b> |   |                           |
| 2008                   | \$ 27,500,000                           | 6,133,809                                    | \$ 21,366,191   | 0.81%   | \$ 454.66                 |
| 2009                   | 55,520,000                              | 7,566,452                                    | 47,953,548  | 1.60%   | 1,018.42                  |
| 2010                   | 53,260,000                              | 11,599,192                                   | 41,660,808  | 1.37%   | 907.17                    |
| 2011                   | 48,330,000                              | 14,026,585                                   | 34,303,415  | 1.09%   | 746.96                    |
| 2012                   | 45,700,000                              | 13,860,981                                   | 31,839,019  | 0.93%   | 711.36                    |
| 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                  |

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, 2017**

(Unaudited)

| <u>Governmental Unit</u>                     | <u>Debt<br/>Outstanding</u> | <u>Estimated<br/>Percentage<br/>Applicable (1)</u> | <u>Estimated<br/>Share of<br/>Overlapping<br/>Debt</u> |
|--|-----------------------------|--|--|
| <b>Direct:</b>                               |                             |  |  |
| St. John the Baptist Parish                  | \$ 77,740,756               | 100%   | \$ 77,740,756  |
| <b>Overlapping:</b>                          |                             |  |  |
| St. John the Baptist Parish School Board (2) | 82,494,721                  | 100%   | 82,494,721   |
| <b>Total direct and overlapping debt</b>     | <u>\$ 160,235,477</u>       |  | <u>\$ 160,235,477</u>                                  |

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

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

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

(Unaudited)

|   | Fiscal Year           |                       |                       |                       |                       |                       |                       |                       |                       |                       |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|   | 2008                  | 2009                  | 2010                  | 2011                  | 2012                  | 2013                  | 2014                  | 2015                  | 2016                  | 2017                  |
| Debt Limit  | \$ 133,975,389        | \$ 152,336,008        | \$ 153,859,368        | \$ 159,420,704        | \$ 173,255,384        | \$ 187,699,579        | \$ 185,968,879        | \$ 187,356,496        | \$ 179,006,401        | \$ 175,721,471        |
| Total net debt applicable to limit                                      | <u>15,900,808</u>     | <u>41,493,415</u>     | <u>39,399,019</u>     | <u>35,943,368</u>     | <u>32,830,720</u>     | <u>29,343,203</u>     | <u>43,735,931</u>     | <u>52,559,704</u>     | <u>51,499,023</u>     | <u>48,339,805</u>     |
| Legal debt margin   | <u>\$ 118,074,581</u> | <u>\$ 110,842,593</u> | <u>\$ 114,460,349</u> | <u>\$ 123,477,336</u> | <u>\$ 140,424,664</u> | <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> |
| Total net debt applicable to the limit<br>as a percentage of debt limit | <u>11.87%</u>         | <u>27.24%</u>         | <u>25.61%</u>         | <u>22.55%</u>         | <u>18.95%</u>         | <u>15.63%</u>         | <u>23.52%</u>         | <u>28.05%</u>         | <u>28.77%</u>         | <u>27.51%</u>         |

**Legal Debt Margin Calculation for Fiscal Year 2017**

|  |                       |
|--|-----------------------|
| Assessed value                                   | \$ 502,061,347        |
| Debt limit -- 35% of assessed value              | 175,721,471           |
| Deduct - Amount of debt applicable to debt limit | <u>48,339,805</u>     |
| Legal debt margin                                | <u>\$ 127,381,666</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)

| <b>Fiscal<br/>Year</b> | <b>Sales Tax and Revenue Bonds</b> |                     |                 |                 |
|------------------------|------------------------------------|---------------------|-----------------|-----------------|
|                        | <b>Sales Tax</b>                   | <b>Debt Service</b> |                 | <b>Coverage</b> |
|                        | <b>Collections</b>                 | <b>Principal</b>    | <b>Interest</b> |                 |
| 2007                   | 30,345,420                         | 1,750,000           | 783,938         | 11.98           |
| 2009                   | 30,989,873                         | 2,260,000           | 532,961         | 11.10           |
| 2010                   | 18,691,071                         | 678,917             | 284,894         | 19.39           |
| 2011                   | 17,885,038                         | 678,000             | 258,676         | 19.09           |
| 2012                   | 20,642,215                         | 710,000             | 230,730         | 21.94           |
| 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           |

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)

| <b>Fiscal<br/>Year</b> | <b>(1)<br/>Population</b> | <b>Personal<br/>Income</b> | <b>(2)<br/>Per Capita<br/>Personal Income</b> | <b>(3)<br/>Unemployment<br/>Rate</b> |
|------------------------|---------------------------|----------------------------|---|--------------------------------------|
| 2008                   | 46,994                    | 1,106,614,712              | 23,548 *                                      | 3.8%                                 |
| 2009                   | 47,086                    | 1,108,781,128              | 23,548 *                                      | 6.5%                                 |
| 2010                   | 45,924                    | 960,776,004                | 20,921  | 4.0%                                 |
| 2011                   | 45,924                    | 960,776,004                | 20,921  | 6.8%                                 |
| 2012                   | 44,758                    | 936,382,118                | 20,921 *                                      | 7.8%                                 |
| 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%                                 |

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

\* Latest information available.

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

| Employer                     | 2017         |      |  | 2007      |          |  |
|------------------------------|--------------|------|--|-----------|----------|--|
|                              | Employees    | Rank | % of Total<br>St. John<br>Parish<br>Employment | Employees | Rank     | % of Total<br>St. John<br>Parish<br>Employment |
| Marathon Oil                 | 985          | 1    | 5.22%  | *         | *        | *  |
| St. John Parish School Board | 900          | 2    | 4.77%  | *         | *        | *  |
| Denka                        | 509          | 3    | 2.70%  | *         | *        | *  |
| Bayou Steel                  | 400          | 4    | 2.12%  | *         | *        | *  |
| St. John Parish              | 310          | 5    | 1.22%  | *         | *        | *  |
| Nalco Chemical               | 231          | 6    | 1.11%  | *         | *        | *  |
| Cargill                      | 162          | 7    | 0.86%  | *         | *        | *  |
| Louisiana Machinery          | 156          | 8    | 0.83%  | *         | *        | *  |
| Dreging Supply               | 130          | 9    | 0.69%  | *         | *        | *  |
| Pinnacle Polymers            | <u>120</u>   | 10   | <u>0.64%</u>                                   | <u>*</u>  | <u>*</u> | <u>*</u>                                       |
| TOTAL                        | <u>3,903</u> |      | <u>20.16%</u>                                  | <u>*</u>  |          | <u>*</u>                                       |

\* Did not report in 2007

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 NINE FISCAL YEARS  
(Unaudited)**

| <u>Function/Program</u> | <u>Full-time Equivalent Employees as of December 31,</u> |             |             |             |             |             |             |             |             |             |
|-------------------------|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                         | <u>2008</u>  | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
| General government      | 53   | 57          | 54          | 55          | 58          | 81          | 77          | 84          | 84          | 82          |
| Public safety           | 34   | 43          | 47          | 45          | 46          | 45          | 43          | 48          | 52          | 46          |
| Public works            | 154  | 159         | 173         | 183         | 174         | 150         | 159         | 147         | 149         | 151         |
| Health and welfare      | 2  | 2           | 2           | 2           | 2           | 2           | 2           | 2           | 2           | 2           |
| Culture and recreation  | 7  | 6           | 6           | 4           | 4           | 5           | 8           | 9           | 9           | 9           |
| Miscellaneous           | 15   | 16          | 11          | 11          | 13          | 13          | 10          | 21          | 15          | 20          |
| Total                   | <u>265</u>   | <u>283</u>  | <u>293</u>  | <u>300</u>  | <u>297</u>  | <u>296</u>  | <u>299</u>  | <u>311</u>  | <u>311</u>  | <u>310</u>  |

Source: St. John Parish Finance Department

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

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

| Function   | Fiscal Year   |               |               |               |               |               |               |               |               |               |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|  | 2008          | 2009          | 2010          | 2011          | 2012          | 2013          | 2014          | 2015          | 2016          | 2017          |
| Fire   |               |               |               |               |               |               |               |               |               |               |
| Emergency responses                                      | 1,824         | 1,329         | 1,163         | 1,064         | 1,661         | 1,302         | 1,501         | 1,612         | 1,671         | 1,799         |
| Fires extinguished                                       | 436           | 335           | 362           | 333           | 272           | 135           | 205           | 143           | 125           | 196           |
| Refuse collection  |               |               |               |               |               |               |               |               |               |               |
| Refuse collected (tons per day)                          | Not Available |
| Recyclables collected (tons per day)                     | Not Available |
| Water  |               |               |               |               |               |               |               |               |               |               |
| New connections  | 355           | 389           | 72            | 53            | 58            | 64            | 50            | 66            | 173           | 140           |
| Water main breaks  | 31            | 29            | 26            | 24            | 21            | 28            | 39            | 53            | 40            | 35            |
| Average daily consumption<br>(thousands of gallons)      | 4,808         | 4,655         | 4,322         | 5,119         | 5,119         | 5,222         | 7,020         | 5,985         | 7,159         | 6,896         |
| Peak daily consumption<br>(thousands of gallons)         | Not Available |
| Other public works                                       |               |               |               |               |               |               |               |               |               |               |
| Street resurfacing (miles)                               | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| Potholes repaired  | 94            | 157           | 76            | 64            | 64            | 125           | 112           | 89            | 87            | 93            |
| Health and welfare                                       | Not Available |
| Culture and recreation                                   | Not Available |
| Wastewater   |               |               |               |               |               |               |               |               |               |               |
| Average daily sewage treatment<br>(thousands of gallons) | 2,386         | 2,280         | 3,219         | 5,600         | 5,910         | 5,917         | 7,520         | 7,175         | 6,770         | 7,166         |

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

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

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

| Function                                   | Fiscal Year   |               |               |               |               |               |               |               |               |               |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|  | 2008          | 2009          | 2010          | 2011          | 2012          | 2013          | 2014          | 2015          | 2016          | 2017          |
| Fire                                       |               |               |               |               |               |               |               |               |               |               |
| Stations                                   | 17            | 17            | 17            | 17            | 17            | 17            | 17            | 17            | 17            | 17            |
| Pieces of equipment                        | 50            | 48            | 39            | 39            | 52            | 52            | 52            | 52            | 46            | 46            |
| Water                                      |               |               |               |               |               |               |               |               |               |               |
| Water mains (miles)                        | Not available | 294           | 294           |
| Fire hydrants                              | 2,390         | 2,405         |               |               |               | 2,494         | 2,521         | 2,521         | 2,521         | 2,521         |
| Storage capacity<br>(thousands of gallons) | Not available | 4,450         | 4,450         |
| Other public works                         |               |               |               |               |               |               |               |               |               |               |
| Streets (miles)                            | 230           | 230           | 230           | 230           | 230           | 230           | 230           | 230           | 233           | 263           |
| Highways (miles)                           | State owned   |
| Bridges                                    | State owned   |
| Streetlights                               | State owned   |
| Traffic signals                            | State owned   |
| Health and welfare                         | Not available |
| Culture and recreation                     |               |               |               |               |               |               |               |               |               |               |
| Parks                                      | 9             | 9             | 10            | 10            | 11            | 11            | 11            | 11            | 13            | 13            |
| Wastewater                                 |               |               |               |               |               |               |               |               |               |               |
| Sanitary and storm sewers (miles)          | Not available | 408           | 408           |
| Treatment plants                           | 7             | 7             | 7             | 7             | 7             | 7             | 7             | 7             | 7             | 7             |
| Low-lift stations                          | 160           | 160           | 160           | 187           | 183           | 188           | 187           | 187           | 176           | 177           |
| Treatment capacity                         | Not available | 9,660         | 9,660         |

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

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

**REPORTS REQUIRED BY  
*GOVERNMENT AUDITING STANDARDS* AND  
THE UNIFORM GUIDANCE**

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

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

We have audited, 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 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, 2017, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements and have issued our report thereon dated June 30, 2018. Other auditors audited the financial statements of St. John the Baptist Parish Library (the "Library") as described in our report of the Parish's financial statements. This report does not include the results of the other auditors' testing of Internal Controls over Financial Reporting and on Compliance and Other Matters that are reported on separately on by other auditors.

**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) to determine the 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. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Parish's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **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 Parish'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 Parish's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Carr, Riggs & Ingram, L.L.C.*

June 30, 2018

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

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

**Report on Compliance for Each Major Federal Program**

We have audited St. John the Baptist Parish Council's (the "Parish") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Parish's major federal programs for the year ended December 31, 2017. The Parish's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and terms and conditions of its federal awards applicable to its federal programs.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of the Parish's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Parish's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Parish's compliance.

## Opinion on Each Major Federal Program

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 each of its major federal programs for the year ended December 31, 2017.

## Report on Internal Control Over Compliance

Management of the Parish, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Parish's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Parish's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance what we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The Parish's responses to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Parish's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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.

*Carr, Riggs & Ingram, L.L.C.*

June 30, 2018

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2017**

**Schedule of Expenditures of Federal Awards**

| <u>Federal Grantor/Pass-Through<br/>Grantor/Program Title</u>    | <u>Federal<br/>CFDA<br/>Number</u> | <u>Pass-Through<br/>Grantor's Number</u> | <u>Federal<br/>Expenditures</u> | <u>Passed Through to<br/>Sub-Recipients</u> |
|--|------------------------------------|--|---------------------------------|---|
| <b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>               |                                    |  |                                 |   |
| Pass through the State of Louisiana:                             |                                    |  |                                 |   |
| Office of Community Development                                  |                                    |  |                                 |   |
| Community Development Block Grant - States' Program (Gustav/Ike) | 14.228                             | 684277                                   | \$ 121,375                      | \$ -  |
| Community Development Block Grant - States' Program (Isaac)      | 14.228                             | B-13-DS-22-0001                          | 10,475,863                      | 265,898                                     |
| Total Department of Housing and Urban Development                |                                    |  | <u>10,597,238</u>               | <u>265,898</u>                              |
| <b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>                   |                                    |  |                                 |   |
| Pass through State of Louisiana Department of                    |                                    |  |                                 |   |
| Health and Hospitals:  |                                    |  |                                 |   |
| Cities Readiness Initiative Planning Program                     | 93.069                             | -  | 15,678                          | -   |
| Pass through Louisiana Association of Community                  |                                    |  |                                 |   |
| Action Partnerships:   |                                    |  |                                 |   |
| Low Income Home Energy Assistance Program                        | 93.568                             | -  | 26,760                          | -   |
| Pass through State of Louisiana Workforce                        |                                    |  |                                 |   |
| Commission:  |                                    |  |                                 |   |
| Community Services Block Grant                                   | 93.569                             | -  | 106,909                         | -   |
| Total Department of Health and Human Services                    |                                    |  | <u>149,347</u>                  | <u>-</u>                                    |
| <b>DEPARTMENT OF AGRICULTURE</b>                                 |                                    |  |                                 |   |
| Child Nutrition Cluster  |                                    |  |                                 |   |
| Pass through the Louisiana Department of Education:              |                                    |  |                                 |   |
| Summer Food Service Program                                      | 10.559                             | -  | 79,509                          | -   |
| Total Child Nutrition Cluster                                    |                                    |  | <u>79,509</u>                   | <u>-</u>                                    |
| <b>DEPARTMENT OF TREASURY</b>                                    |                                    |  |                                 |   |
| Volunteer Income Tax Assistance (VITA)                           |                                    |  |                                 |   |
| Matching Grant Program   | 21.009                             | -  | 1,804                           | -   |
| <b>UNITED STATES ENVIRONMENTAL PROTECTION AGENCY</b>             |                                    |  |                                 |   |
| Pass through Louisiana Department of Health and Hospitals        |                                    |  |                                 |   |
| Drinking Water State Revolving Fund Cluster                      |                                    |  |                                 |   |
| Drinking Water Revolving Loan Fund                               | 66.468                             | 1095003-01                               | 9,232                           | -   |
| Total Drinking Water State Revolving Fund Cluster                |                                    |  | <u>9,232</u>                    | <u>-</u>                                    |
| Oxidation Pond   | 66.202                             | XP-976488                                | 638,872                         | -   |
| Total United States Environmental Protection Agency              |                                    |  | <u>648,104</u>                  | <u>-</u>                                    |
| <b>DEPARTMENT OF HOMELAND SECURITY</b>                           |                                    |  |                                 |   |
| Pass through the State of Louisiana:                             |                                    |  |                                 |   |
| Governor's Office of Homeland Security and Emergency             |                                    |  |                                 |   |
| Preparedness   |                                    |  |                                 |   |
| HMGP Drainage Improvement Contracts                              | 97.039                             | HMGP 4080-095-0002                       | 18,043                          | -   |
| United Way Emergency Service Food Program                        | 97.024                             | -  | 10,410                          | -   |
| Total Department of Homeland Security                            |                                    |  | <u>28,453</u>                   | <u>-</u>                                    |
| <b>DEPARTMENT OF TRANSPORTATION</b>                              |                                    |  |                                 |   |
| Highway Planning and Construction Cluster                        |                                    |  |                                 |   |
| Pass through the Louisiana Office of State Parks                 |                                    |  |                                 |   |
| Recreational Trails Program                                      | 20.219                             | H.1010185                                | 125,522                         | -   |
| Recreational Trails Program                                      | 20.219                             | H.009770                                 | 118,321                         | -   |
| Total Highway Planning and Construction Cluster                  |                                    |  | <u>243,843</u>                  | <u>-</u>                                    |
| Total Department of Transportation                               |                                    |  | <u>243,843</u>                  | <u>-</u>                                    |

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

| <b>Federal Grantor/Pass-Through<br/>Grantor/Program Title</b>   | <b>Schedule of Expenditures of Federal Awards</b> |  |                                 |   |
|---|---|--|---------------------------------|---|
|   | <b>Federal<br/>CFDA<br/>Number</b>                | <b>Pass-Through<br/>Grantor's Number</b> | <b>Federal<br/>Expenditures</b> | <b>Passed Through to<br/>Sub-Recipients</b> |
| <b>UNITED STATES CORP OF ENGINEERS</b><br>Pass through State of Louisiana Office of Coastal Protection and<br>Restoration<br>Coastal Impact Program | 15.668  | F12AF70317                               | \$ 660,697                      | \$ -  |
| <b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>   |   |  | <b>\$ 12,408,995</b>            | <b>\$ 265,898</b>                           |

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

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 2017**

**NOTE 1 - GENERAL**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the St. John the Baptist Parish Council (the "Parish"). The Parish reporting entity is defined in Note 1 to the basic financial statements for the year ended December 31, 2017. All federal financial assistance received directly from federal agencies is included on the schedule, as well as federal financial assistance passed-through other government agencies. There were no federal loans with ongoing compliance requirements, no federally funded insurance, and no noncash assistance. The Parish has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE 2 - 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, 2017.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended December 31, 2017**

**A. SUMMARY OF AUDITORS' RESULTS**

1. The independent auditors' report expresses an unmodified opinion on the financial statements of the St. John the Baptist Parish Council (the "Parish").
2. No control deficiencies in internal control over financial reporting are reported in the *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*.
3. No instances of noncompliance material to the financial statements of the Parish were reported in the *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*.
4. The *Independent Auditors' Report on Compliance with Requirements that Could Have a Material Effect on Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance* expressed an unmodified opinion on the major federal program.
5. The *Independent Auditors' Report on Compliance with Requirements that Could Have a Material Effect on Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance* disclosed no findings that are required to be reported in accordance with Section 200.516 of the Uniform Guidance.
6. The following program was identified as a major program:

| <u>Name of Federal Program (or Cluster)</u>         | <u>CFDA No.</u> |
|---|-----------------|
| Community Development Block Grant – States' Program | 14.228          |

7. The threshold for distinguishing Types A programs was \$750,000.
8. A determination was made that the Parish did qualify as a low-risk auditee.

**B. FINDINGS RELATED TO THE FINANCIAL STATEMENTS**

None.

**C. FINDINGS AND QUESTIONED COSTS RELATED TO MAJOR FEDERAL AWARD PROGRAMS**

None.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
For the Year Ended December 31, 2017**

**SECTION I FINDINGS RELATED TO FINANCIAL STATEMENT AUDIT**

**2016-001: State Ethics Training**

**Condition:** Of the 34 employees and council members tested, 25 did not complete the required annual ethics training before year-end.

**Status:** Resolved.

**SECTION II FINDINGS RELATED TO MAJOR FEDERAL AWARD PROGRAMS**

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

**SECTION III OBSERVATIONS REPORTED IN THE MANAGEMENT LETTER**

There were no management letter comments in the prior year.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
MANAGEMENT'S CORRECTIVE ACTION PLAN  
For the Year Ended December 31, 2017**

**SECTION I FINDINGS RELATED TO FINANCIAL STATEMENT AUDIT**

None.

**SECTION II FINDINGS RELATED TO MAJOR FEDERAL AWARD PROGRAMS**

None.



Carr, Riggs & Ingram, LLC  
111 Veterans Blvd.  
Suite 350  
Metairie, Louisiana 70005

(504) 837-9116  
(504) 837-0123(fax)  
www.CRIcpa.com

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Members of  
St. John the Baptist Parish Council  
LaPlace, Louisiana  
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below, which were agreed to by the members of the Council of St. John the Baptist Parish Government (the "Parish") and the Louisiana Legislative Auditor ("LLA") on the control and compliance ("C/C") areas identified in the LLA's Statewide Agreed-Upon Procedures ("SAUPs") for the period January 1, 2017 through December 31, 2017. The Parish is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated results are as follows:

### ***Written Policies and Our Procedures***

---

1. Obtained the Parish's written policies and procedures and observed that those written policies and procedures address each of the following financial/business functions:

a) *Budgeting*, including preparing, adopting, monitoring, and amending the budget.

**Results: No exceptions were found as a result of applying the procedure.**

b) *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.

**Results: The Parish's written purchasing policy does not describe how vendors are added to the authorized vendor list.**

c) *Disbursements*, including processing, reviewing, and approving.

**Results: No exceptions were found as a result of applying the procedure.**

d) *Receipts*, including receiving, recording, and preparing deposit.

**Results: No exceptions were found as a result of applying the procedure.**

e) *Payroll/Personnel*, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

**Results: No exceptions were found as a result of applying the procedure.**

f) *Contracting*, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

**Results: The Parish did not have a written contracting policy.**

g) *Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)*, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers, and (5) monitoring card usage.

**Results: The written credit card policy did not define allowable public usage, required management approval, or the process for monitoring card usage.**

h) *Travel and expense reimbursement*, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

**Results: No exceptions were found as a result of applying the procedure.**

i) *Ethics*, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the Parish's ethics policy.

**Results: The written ethics policy did not describe the actions to be taken if an ethics violation may have occurred, the system to monitor possible ethics violations, or the requirement that all employees, including elected officials, annually attest through signature verification that they have read the Parish's ethics policy.**

j) *Debt Service*, including (1) debt issuance approval, (2) EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

**Results: The written debt service policy made no specific reference to EMMA reporting, debt reserve, or debt service requirements. Instead, the Parish's policy states that debt is to be issued in compliance with "all legal and statutory requirements."**

### ***Board and Finance Committee***

---

2. Obtained and inspected the board minutes for the fiscal period and the Board's charter in effect during the fiscal period, and:

a) Observed that the managing board met (with a quorum) at least monthly, or on a frequency in accordance with the Board's charter.

**Results: No exceptions were found as a result of applying the procedure.**

b) Observed that the minutes obtained and inspected in a) above either referenced or included monthly budget-to-actual comparisons on the General Fund and any additional funds identified as major funds in the Parish's prior audit (GAAP-basis).

1) If the budget-to-actual comparisons show that management was deficit spending during the fiscal period, observed that there is a formal/written plan to eliminate the deficit spending for those entities with a fund balance deficit. If there is a formal/written plan, observed that the meeting minutes for at least one board meeting during the fiscal period reflected that the board is monitoring the plan.

**Results: The Council minutes did not reference the monthly budget-to-actual comparisons on major funds.**

c) Observed that the minutes obtained and inspected in a) above either referenced or included non-budgetary financial information (e.g. approval of contracts and disbursements) for at least one meeting during the fiscal period.

**Results: No exceptions were found as a result of applying the procedure.**

### ***Bank Reconciliations***

---

3. Obtained a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete.

**Results: No exceptions were found as a result of applying the procedure.**

4. Using the listing obtained from management in #3 above, selected 14 bank accounts, which represents one-third of the Parish's bank accounts on a three-year rotating basis. For each of the bank accounts selected, obtained bank statements and reconciliations for all months in the fiscal period and observed that:

a) Bank reconciliations have been prepared;

**Results: No exceptions were found as a result of applying the procedure.**

b) Bank reconciliations include evidence that a member of management or a board member has reviewed each bank reconciliation; and

**Results: There was no management approval/review signature on sixteen (16) out of the one hundred sixty-eight (168) reconciliations observed.**

c) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal period.

**Results: Reconciling items that had been outstanding for six months or more were not researched in December 2017 for three (3) of the fourteen (14) bank accounts.**

## **Collections**

---

5. Obtained a listing of cash/check/money order (cash) collection locations for the fiscal period and management's representation that the listing is complete.

**Results: No exceptions were found as a result of applying the procedure.**

6. Using the listing provided by management in #5 above, selected eight collection locations, which represents one-third of the Parish's collection locations on a three-year rotating basis. For each cash collection location selected:

- a) Determined who is responsible for collecting cash through inquiry with management.

**Results: No exceptions were found as a result of applying the procedure.**

- b) Obtained existing written documentation (e.g. insurance policy, policy manual, job description) and inspected the documentation obtained to determine that each person responsible for collecting cash, as identified in #6a above, is (1) bonded, or there is sufficient general liability insurance covering each person, (2) not responsible for depositing the cash in the bank, recording the related transaction, or reconciling the related bank account, and (3) not required to share the same cash register or drawer with another employee.

**Results: No exceptions were found as a result of applying the procedure.**

- c) Obtained existing written documentation (sequentially numbered receipts, and reconciliation worksheets) and observed that the Parish has a formal process to reconcile cash collections to the general ledger and subsidiary ledgers, by revenue source and/or agency fund additions, by a person who is not responsible for cash collections in the cash collection location selected.

**Results: No exceptions were found as a result of applying the procedure.**

- d) Selected the highest (dollar) week of cash collections from the general ledger or other accounting records during the fiscal period and:

- 1) Obtained the Parish's collection documentation, deposit slips, and bank statements for each cash collection included in the highest (dollar) week, traced daily collections to the deposit date on the corresponding bank statement, and observed that the deposits were made within one day of collection. If deposits were not made within one day of collection, report the number of days from receipt to deposit for each day at each collection location.

**Results: Sixty-three (63) out of sixty-five (65) bank deposits selected were not made within one day of collection; deposits were made between two (2) and forty-eight (48) days after the time of collection.**

- 2) Obtained sequentially numbered receipts and observed that daily cash collections were supported by documentation.

**Results: One (1) bank deposit from the recreation department was not fully supported by receipts.**

7. Obtained existing written documentation from management (e.g. policy manual, written procedure) and observed that the written documentation includes a process specifically defined

(as identified by management) to determine completeness of all collections, including electronic transfers, for each revenue source and 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) by a person who is not responsible for collections.

**Results: The Parish cash collection policies and procedures do not specifically define a process to determine completeness of all collections for each revenue source by a person who is not responsible for collections.**

***Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)***

---

8. Obtained a listing of Parish disbursements for the fiscal period from management or, alternately, obtained the general ledger and sort/filter for Parish disbursements. Obtained management’s representation that the listing or general ledger population is complete.

**Results: No exceptions were found as a result of applying the procedure.**

9. Using the disbursement population from #8 above, randomly selected 25 disbursements, excluding credit card/debit card/fuel card/P-card purchases or payments. Obtained supporting documentation (e.g. purchase requisitions, system screens/logs) for each transaction and determined that the supporting documentation for each transaction demonstrated that:

a) Purchases were initiated using a requisition/purchase order system or an equivalent electronic system that separates initiation from approval functions in the same manner as a requisition/purchase order system.

**Results: No exceptions were found as a result of applying the procedure.**

b) Purchase orders, or an electronic equivalent, were approved by a person who did not initiate the purchase.

**Results: No exceptions were found as a result of applying the procedure.**

c) Payments for purchases were not processed without (1) an approved requisition and/or purchase order, or electronic equivalent; a receiving report showing receipt of goods purchased, or electronic equivalent; and an approved invoice.

**Results: No exceptions were found as a result of applying the procedure.**

10. Using Parish documentation (e.g. electronic system control documentation, policy manual, written procedure), observed that the person responsible for processing payments is prohibited from adding vendors to the Parish’s purchasing/disbursement system.

**Results: No exceptions were found as a result of applying the procedure.**

11. Using Parish documentation (e.g. electronic system control documentation, policy manual, written procedure), observed that the persons with signatory authority or who make the final authorization for disbursements have no responsibility for initiating or recording purchases.

**Results: No exceptions were found as a result of applying the procedure.**

12. Inquired of management and observed that the supply of unused checks is maintained in a locked location, with access restricted to those persons (as identified by management) that do not have signatory authority. Alternately, if the checks are electronically printed on blank check stock, inspected Parish documentation (electronic system control documentation) and observed that only the persons with signatory authority have system access to print checks.

**Results: No exceptions were found as a result of applying the procedure.**

13. If a signature stamp or signature machine is used, inquired of the signer to determine that his or her signature is maintained under his or her control or is used only with the knowledge and consent of the signer. Inquired of the signer to determine that signed checks are likewise maintained under the control of the signer or authorized user until mailed.

**Results: No exceptions were found as a result of applying the procedure.**

#### ***Credit Cards/Debit Cards/Fuel Cards/P-Cards***

---

14. Obtained from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) in effect during the fiscal period for all employees/officials, including the card numbers and the names of the persons who maintained possession of the cards. Obtained management's representation that the listing is complete.

**Results: No exceptions were found as a result of applying the procedure.**

15. Using the listing obtained by management in #14 above, randomly selected 10 cards (or at least one-third of the cards if the Parish has less than 10 cards) that were used during the fiscal period, rotating cards each year. Obtained the monthly statements, or combined statements if multiple cards are on one statement, for the selected cards for the fiscal period. Selected the monthly statement or combined statement with the largest dollar activity for each card (for a debit card, selected the monthly bank statement with the largest dollar amount of debit card purchases) and:

a) Observed that there is evidence that the monthly statement or combined statement and supporting documentation was reviewed and approved, in writing, by someone other than the authorized card holder.

**Results: No exceptions were found as a result of applying the procedure.**

b) Observed that no finance charges and/or late fees were assessed on the selected statements.

**Results: No exceptions were found as a result of applying the procedure.**

16. Using the monthly statements or combined statements selected under #15 above, obtained supporting documentation as follows for all transactions for each of the 10 cards selected.

a) For each transaction, observed that the transaction is supported by:

1) An original itemized receipt (i.e., identifies precisely what was purchased)

**Results: No itemized receipt was presented for one credit card purchase. The credit card charge was for \$16.13.**

- 2) Documentation of the business/public purpose, if not evident from the receipt. For meal charges, there should also be documentation of the individuals participating.

**Results: No exceptions were found as a result of applying the procedure.**

- 3) If applicable, other documentation that is required by the written policy obtained in #1g above (e.g., purchase order, written authorization.)

**Results: No exceptions were found as a result of applying the procedure.**

- b) For each transaction, compared the transaction's detail (nature of purchase, dollar amount of purchase, supporting documentation) to the Parish's written purchasing/disbursement policies obtained in #1b above and the Louisiana Public Bid Law (i.e. transaction is a large or recurring purchase requiring the solicitation of bids or quotes) and determined that the transaction complied with the requirements.

**Results: No exceptions were found as a result of applying the procedure.**

- c) For each transaction, compare the Parish's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and determined that the transaction complied with the requirements (e.g. cash advances or non-business purchases, regardless whether they are reimbursed).

**Results: No exceptions were found as a result of applying the procedure.**

### ***Travel and Expense Reimbursements***

---

17. Obtained from management a listing of all travel and related expense reimbursements, by person, or, alternately, obtained the general ledger and sort/filter for travel reimbursements, during the fiscal period. Obtained management's representation that the listing or general ledger is complete.

**Results: No exceptions were found as a result of applying the procedure.**

18. Using the Parish's written policies related to travel and expense reimbursements obtained in #1h above, compare the amounts in the policies to the per diem and mileage rates established by the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)) and determined that no amounts exceeded GSA rates.

**Results: No exceptions were found as a result of applying the procedure.**

19. Using the listing or general ledger detail from #17 above, selected the three persons who incurred the most travel costs during the fiscal period. Obtained the expense reimbursement reports or prepaid expense documentation of each selected person for the fiscal period, including the supporting documentation, and chose the largest travel expense for each person to inspect. For each of the three travel expenses selected:

- a) Compared expense documentation to the written policies and observed that each expense was reimbursed or prepaid in accordance with the written policy obtained in #1h above (e.g., rates established for meals, mileage, lodging). If the Parish does not have written

policies, compared to the GSA rates (#18 above) and determined that the reimbursements did not exceed those rates.

**Results: No exceptions were found as a result of applying the procedure.**

b) Observed that each expense is supported by:

1) An original itemized receipt that identifies precisely what was purchased.

**Results: No exceptions were found as a result of applying the procedure.**

2) Documentation of the business/public purpose (Note: For meal charges, there should also be documentation of the individuals participating).

**Results: No exceptions were found as a result of applying the procedure.**

3) If applicable, other documentation as required by the written policy obtained in #1h above (e.g., authorization for travel, conference brochure, certificate of attendance)

**Results: No exceptions were found as a result of applying the procedure.**

c) Compared the Parish's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and determined that the transaction complied with the requirements (e.g. hotel stays that extend beyond conference periods or payment for the travel expenses of a spouse).

**Results: No exceptions were found as a result of applying the procedure.**

d) Observed that each expense and related documentation was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

**Results: No exceptions were found as a result of applying the procedure.**

### ***Contracts***

---

20. Obtained a listing of all contracts in effect during the fiscal period or, alternately, obtained the general ledger for the fiscal period and sort/filter for contract payments. Obtained management's representation that the listing or general ledger is complete.

**Results: No exceptions were found as a result of applying the procedure.**

21. Using the listing or general ledger detail from #20 above, selected the five contract "vendors" that were paid the most money during the fiscal period (excluding purchases on state contract and excluding payments to Carr, Riggs & Ingram, LLC). Obtained the related contracts and paid invoices during the fiscal period related to the five vendors selected and:

a) Observed that there is a formal/written contract that supports the services arrangement and the amount paid.

**Results: No exceptions were found as a result of applying the procedure.**

b) Compared each contract's detail to the requirements of Louisiana Public Bid Law. Determined whether each contract is subject to the Louisiana Public Bid and:

- 1) If yes, obtained/compared supporting contract documentation to legal requirements and observed that the Parish complied with all legal requirements (e.g., solicited quotes or bids, advertisement, selected lowest bidder)

**Results: All five (5) contracts selected were subject to the Louisiana Public Bid Law, and no exceptions were found as a result of applying the procedure.**

- 2) If no, obtained supporting contract documentation and observed that the Parish solicited quotes as a best practice.

**Results: All five (5) contracts were subject to the Louisiana Public Bid Law.**

- c) Determined whether the contract was amended. If so, determined the scope and dollar amount of the amendment and observed that the original contract terms contemplated or provided for such an amendment.

**Results: No exceptions were found as a result of applying the procedure.**

- d) Selected the largest payment from each of the five contracts, obtained the supporting invoice, compared the invoice to the contract terms as observed in the contract, and observed that the invoice and related payment complied with the terms and conditions of the contract.

**Results: No exceptions were found as a result of applying the procedure.**

- e) Obtained board minutes related to the contract and observed that there is documentation of board approval, if required by the policy obtained in #1f above or law (e.g. Lawrason Act or Home Rule Charter).

**Results: No exceptions were found as a result of applying the procedure.**

### ***Payroll and Personnel***

---

22. Obtained a listing of employees (and elected officials, if applicable) during the fiscal period with their related salaries, and obtained management's representation that the listing is complete. Randomly selected five employees/officials, obtained their personnel files, and:

- a) Determined compensation paid to each employee during the fiscal period and observed that payments were made in strict accordance with the terms and conditions of the employment contract or pay rate structure as observed in the employees' employee personnel files.

**Results: No exceptions were found as a result of applying the procedure.**

- b) Inspected changes made to hourly pay rates/salaries during the fiscal period and observed that those changes were approved in writing and in accordance with the written policy obtained in #1e above.

**Results: No exceptions were found as a result of applying the procedure.**

23. Obtained attendance and leave records for the fiscal period and selected one pay period in which leave has been taken by at least one employee. Within that pay period, selected 25 employees/officials, and:

- a) Observed that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).

**Results: No exceptions were found as a result of applying the procedure.**

- b) Observed that there is written documentation that supervisors approved, electronically or in writing, the attendance and leave of the selected employees/officials.

**Results: One (1) employee with approved overtime received overtime pay for fifteen minutes in excess of the approved amount of time, resulting in \$7.51 of overpayment.**

- c) Observed that there is written documentation that the Parish maintained written leave records (e.g., hours earned, hours used, and balance available) on those selected employees/officials that earn leave.

**Results: No exceptions were found as a result of applying the procedure.**

- 24. Obtained from management a list of those employees/officials that terminated during the fiscal period and management's representation that the list is complete. If any termination payments were made during the fiscal year, selected the two largest termination payments (e.g., vacation, sick, compensatory time) made during the fiscal period and obtained the personnel files and if applicable, employment contract for the two employees/officials. Observed that the termination payments were made in strict accordance with the policy obtained in #1e above and/or employment contract and approved by management.

**Results: No exceptions were found as a result of applying the procedure.**

- 25. Obtained supporting documentation (e.g. cancelled checks, EFT documentation) relating to all payroll taxes and retirement contributions during the fiscal period. Observed that the employee and employer portions of payroll taxes and retirement contributions, as well as the required reporting forms, were submitted to the applicable agencies by the required deadlines (as identified by management).

**Results: No exceptions were found as a result of applying the procedure.**

### ***Ethics***

---

- 26. Using the five randomly selected employees/officials from procedure #22 under "Payroll and Personnel" above, obtained ethics compliance documentation from management and observed that the Parish maintained documentation to demonstrate that required ethics training was completed.

**Results: No exceptions were found as a result of applying the procedure.**

27. Inquired of management whether any alleged ethics violations were reported to the Parish during the fiscal period. If applicable, obtained and inspected documentation that demonstrates whether management investigated alleged ethics violations, the corrective actions taken, and whether management's actions complied with the Parish's ethics policy obtained in #1i above. If management received allegations, observed that management investigated allegations received, and determined that the allegations were addressed in accordance with the policy obtained in #1i above.

**Results: No alleged ethics violations were reported to the Parish during the fiscal period.**

### ***Debt Service***

---

28. If debt was issued during the fiscal period, obtained supporting documentation from the Parish, and observed that State Bond Commission approval was obtained.

**Results: No exceptions were found as a result of applying the procedure.**

29. If the Parish had outstanding debt during the fiscal period, obtained supporting documentation from the Parish and observed that the Parish made scheduled debt service payments and maintained debt reserves, as required by debt covenants

**Results: No exceptions were found as a result of applying the procedure.**

30. If the Parish had tax millages relating to debt service, obtained supporting documentation for the millages levied during the fiscal period and observed that millage collections exceeded debt service payments by more than 10% during the fiscal period. Also, observed that there are no millages that continue to be received for debt that has been paid off.

**Results: No exceptions were found as a result of applying the procedure.**

### ***Other***

---

31. Inquired of management whether the Parish had any misappropriations of public funds or assets during the fiscal period. If so, obtained/inspected supporting documentation and observed that the Parish reported the misappropriation to the legislative auditor and the district attorney of the Parish in which the Parish is domiciled.

**Results: There were no misappropriations of public funds or assets during the fiscal period.**

32. Observed that the Parish has posted on its premises and website, the notice required by R.S. 24:523.1.

**Results: No exceptions were found as a result of applying the procedure.**

33. If the practitioner observed or otherwise identified any exceptions regarding management's representations in the procedures above, reported the nature of each exception.

**Results: No exceptions were found regarding management's representations in the procedures above, therefore this procedure is not applicable.**

We were not engaged to and did not conduct an examination or review, 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.

The purpose of this report is solely to describe the scope of procedures performed on those C/C areas identified in the SAUPs, and the result of the procedures performed, 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.

*Carr, Riggs & Ingram, L.L.C.*

June 29, 2018



NATALIE ROBOTTOM  
PARISH PRESIDENT

# ST. JOHN

THE BAPTIST PARISH

FINANCE DEPARTMENT

ROBERT FIGUERO JR.  
Chief Financial Officer

1801 WEST AIRLINE HIGHWAY ~ LAPLACE, LOUISIANA 70068

June 29, 2018

Louisiana Legislative Auditor  
1600 North 3<sup>rd</sup> Street  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

And

Carr, Riggs & Ingram, LLC  
111 Veterans Blvd.  
Suite 350  
Metairie, LA 70005

**RE: Management's Response to Statewide Agreed-Upon Procedures  
St. John the Baptist Parish Council**

Dear Sirs:

**Written Policies and Procedures** - In response to exception 1b, 1f, 1g, 1i, and 1j:

**Management's Response:** St. John the Baptist Parish Council will develop written policies and/or amend current policies to govern controls over the Parish's purchasing policy as it relates to Vendors, a Contract Policy, Credit Card Policy, Ethics Policy and Debt Service Policy to include EMMA. Mr. Robert Figuero, Jr. Chief Financial Officer, will be responsible for developing the necessary policies. This management response applies to all policy-related results above.

**Board and Finance Committee** - In response to exception 2b1:

**Management's Response:** Budget to actual comparisons for major funds will be presented to the council on a monthly basis at the scheduled meetings.

**Bank Reconciliations** - In response to exception 4b and 4c:

**Management's Response:** All bank reconciliations prepared by the Finance department will be reviewed and approved by the Finance Manager or the Chief Financial Officer on a monthly basis.

**Management's Response:** All items outstanding for six months or more will be researched and documented by a member of the Finance Department.

**Collections** - In response to exception 6d1 and 6d2:

**Management's Response:** St. John the Baptist Parish Council will develop a formal written policy to govern receipts and deposits. This policy will detail an effort to deposit funds in the bank on a timely basis. Mr. Robert Figuero, Jr. Chief Financial Officer will be responsible for developing the necessary policy.

**Collections** - In response to exception 7:

**Management's Response:** St. John the Baptist Parish Council will develop a formal written policy regarding cash collections to specifically define the process verifying completeness of all collections for each revenue source by a person who is not responsible for collections. Mr. Robert Figuero, Jr. Chief Financial Officer will be responsible for developing the necessary policy.

**Credit Cards/Debit Cards/Fuel Cards/P-Cards**- In response to exception 16a1:

**Management's Response:** All credit card charges are reviewed by a member of the Finance Department and the Finance Manager to ensure all receipts have been obtained and documented. This was an isolated incident.

**Payroll and Personnel** - In response to exception 23b:

**Management's Response:** All overtime is reviewed and approved by the respective department's Director or Manager. This exception was due to an employee inadvertently clocking in early.

Sincerely,

A handwritten signature in blue ink, appearing to read "R. Figuero, Jr.", written in a cursive style.

Robert Figuero, Jr.  
Chief Financial Officer