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ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Year Ended December 31, 2013

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Year Ended December 31, 2013

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, 2013

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THE BAPTIST PARISH

Natalie Robottom
Parish President

Office of the Parish President

June 20, 2014

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, 2013, is hereby submitted as mandated by the St. John the Baptist Parish Home Rule Charter and state statutes. The Home Rule Charter and the state statutes require that the Parish issue annually a report on its financial position and activity, and that an independent firm of certified public accountants audit this report.

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

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

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

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ST. JOHN THE BAPTIST PARISH

St. John the Baptist Parish is located in southeast Louisiana, part of the industrial corridor that stretches along the Mississippi River between Baton Rouge and New Orleans. Its proximity to the largest cities of south Louisiana provides ample opportunity to take advantage of the commercial, industrial, and recreational resources available in both directions. St. John Parish has an estimated population of 48,000 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 has continued to make improvements to its recreational facilities throughout the parish. These projects include cosmetic work to various parks. With these new improvements, the Recreation department anticipates the expansion of more programs and participation from the residents of the parish.

For the 2012-2013 Biddy Basketball Season, the St. John Warriors 8, 9, 10, 11 and 12 years old All-Star Teams participated in the Regional and National Tournaments. The 8 years old competed in the Regional I Tournament at Thibodaux and placed 8th in the competition. The 10 years old team competed in the Regional II Tournament and advanced to qualify for the National Tournament at JPRD East. The 10 years old team finished the tournament as Runner-Up.

The 2013 Dizzy Dean Baseball Season was a very memorable time for the department. This year, five teams had the honor of securing a spot to compete in the Dizzy Dean World Series. The 8, 11 and 12 years old All-Star teams all claimed the title of State Champs for their division. The 6 and 9 years old teams were given the invitation to compete at the World Series. The 8 year old team placed 4th in their division at the World Series.

The 2013 Summer Camp was a success with approximately 160 participants in the program. The camp sites were held at Garyville/Mt. Airy Magnet in Garyville and West St. John Elementary School in Edgard. These participants had the pleasure of fulfilling their summer activities with swimming, field trips, shows, and games.

As part of the department's expansion process, the Highway 51 Park has been used by the local schools to engage in hosting soccer games in both the fall and spring seasons for the River Parish Soccer Club. The ages for participants range from 5 – 8 year old.

PLANNING AND ZONING

St. John the Baptist Parish continues to experience growth opportunities during challenging economic times. New Commercial construction investments of $10.5 million, $4.7 million in Commercial Renovations and Additions and $6.7 million in New Residential Construction are evidence of a growing confidence the citizens and investment community have in this Parish. Additional residential renovations and additions of approximately $1 million is evidence of positive expectations for continued stable growth of residential properties in St. John. In 2013 the Planning & Zoning Department issued a total of 1,201 permits. These permits include new construction, additions, renovations, trade and other building related permitted activities.

NEW RESIDENTIAL	39	$6,749,860
OTHER RESIDENTIAL	93	$1,356,848
NEW COMMERCIAL	16	$2,308,077
OTHER COMMERCIAL	11	$4,699,964

New Residential includes the following permit types:
- New Residential Construction

Other Residential includes the following permit types:
- New Residential Addition
- New Residential Accessory
- Residential Moved House
- Residential Modular
- Minor-Under $2,500
- Minor - $2,501 to $10,000
- Major - $10,001 and More
- Landscaping
- Pool

New Commercial includes the following permit types:
- New Commercial
- New Commercial without a Contract
- New Institutional
- New Institutional without a Contract

Other Commercial includes the following permit types:
- Commercial Renovation
- Commercial Storage/Utility Building
- Institutional Renovation
- Other
- Commercial Renovation without a Contract
- Institutional Renovation without a Contract
- Commercial Storage/Utility Building without a Contract

The Parish also entered into a Cooperative Endeavor Agreement to add Code Enforcement to the "My Permit Now" system. This system is a computer based system that should expedite and track violations in the Code Enforcement system. The new feature will allow code officers to upload reports and photos immediately through an iPad. Our goal with this new code enforcement feature is to streamline the violation process utilizing one system instead of two.

INFRA-STRUCTURE IMPROVEMENTS

The St. John the Baptist Parish Government proposes to replace and repair gravity sewer lines and manholes in the Reserve and Laplace areas. No new right-of-way or land acquisition will be required for this project. Eligibility of this project has been determined in accordance with the 1987 Amendments to the Clean Water Act. The project will be funded in part through a loan made to the St. John the Baptist Parish Council by LDEQ's (Louisiana Department of Environmental Quality's) and CWSRF (Louisiana Clean Water State Revolving Fund) programs, which is a low interest loan program that provides financing for wastewater and water system projects at an interest rate below the market rates. A loan of about $1,359,000 was made available in October 2012 with an annual debt service of approximately $74,335 and financed for 20 years. The debt will be repaid by revenue generated from either sales tax or user fees dedicated to the sewer system.

Also in 2013, St. John the Baptist Parish Government authorized 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 the Louisiana Department of Health and Hospitals for the purpose of acquiring and construction improvements, extensions, and replacements to the waterworks system of the Parish, including equipment, accessories and fixtures. The cap on the loan forgiveness is 30 percent of the loan up to $1,125,000 for each individual loan. The Utilities Department began construction on a Water Tower Altitude Valve Project, one of four projects funded through this bond. The project includes installation of new altitude valves and appropriate piping and supports on four water towers throughout the Parish to improve water pressure in the water towers and is anticipated to be completed by June of 2014. The three other projects will include upgrades to the Lion's Pump Station; replacement of old filters at the Lions Water Treatment Plant, and the water line under the Mississippi River.

Plans to design specific telemetry system for fifty Parish Wastewater Lift Stations are planned for 2014. Plans and design specifications include intrusion monitoring, automatic controls, water level indicators, alarms, shut down features to minimize overflows and other improvements.

As an emergency water source for LaPlace residents, the St. Charles/St. John Interconnecting Waterline Project was completed in mid-2013. This project allows the parish to receive 1 to 1.5 million gallons of water per day from St. Charles Parish in the event of a loss of water during an emergency.

FUTURE INITIATIVES

The construction contract for the Edgard Courthouse Expansion and Renovation project began in July 2013. The contract is for $2,133,000 and is funded through the 2009 Bond Issue, Juvenile Detention Fund, and departmental funds. The courthouse will receive major renovations on the interior and exterior of the building with the addition of a Juvenile Services Wing. It will also include a secured courtyard area to the north of the Juvenile Services Office and is anticipated being completed by 2014.

In 2013, the Parish upgraded the utilities payment system to allow customers real-time access to their accounts. The system allows customers to view current balances, schedule payments, store secure payment information, review payment history, make payment installments, and print receipts. A credit card system was also installed in the Utility Service Centers in LaPlace and Garyville allowing for accurate postings and more efficient service. In 2014, plans are underway to install credit card machines in the Planning and Zoning Department, the Animal Shelter and the Parks and Recreation Department.

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.

Voters sent a clear message about the importance of improving mental health services, initiating "safe neighborhood" programs, developing programs for Parish youth, and supporting efforts to build permanent levees. Other priorities are improving the Parish's drainage capacity, attracting an outlet mall to the Parish and developing a Lake Pontchartrain park. In all, voters carefully considered 51 potential projects and chose 25 as priorities. The Parish is well on its way to "Building Back Better and Stronger". The Community Recovery Strategy can be viewed at all Parish libraries or at: http://www.sjbparish.com.

Hurricane Preparations

The Parish has entered into agreements for emergency services during declared emergencies. A five year, 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 through December 2015. 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. Additionally, contracts for Emergency Bus Drivers were also approved and become active during declared emergencies requiring evacuation.

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, 2013, the Parish's capital assets amounted to $206,350,982 net of accumulated depreciation.

COMMUNICATIONS

There has been the addition of Public, Education and Government (PEG) programming for AT&T U-Verse customers. All information is broadcast on channel 99 providing access to emergency information, upcoming events, public meetings, and announcements. Residents interested in posting meeting announcements and/or upcoming events should contact the St. John the Baptist Parish Communication's Department at 985-652-9569 for approval and posting. All information is also available on RTC and Comcast Channel 15, sjbparish.com, Facebook or Twitter. We encourage residents to sign up for Emergency Notifications at sjbparish.com and register to receive E-News Updates.

In October 2013, the Parish launched Blackboard Connect, to provide mass notification system. With this service, periodic and personalized voice, text or email messages can be sent to residents and businesses within minutes. The Blackboard Connect service will allow the Parish to stay connected with residents and business owners by sending updates for emergencies, community events, water outages, road closures, garbage collection changes, and other community matters. These messages will go directly to home, business phones and cell phones. The service also sends emails and text massages (SMS) to mobile phones, and posts to Facebook and Twitter. Messages can also be sent to TTY/TDD devices for individuals with hearing impairments.

LOCAL ECONOMY

Overview

In 2013, the St. John the Baptist 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. Our objective was to provide an avenue where the Parish can engage and influence companies and consultants to be part of the Louisiana economic community. We have been successful, and we will continue upon that success in 2014.

Over the course of this past year, St. John business recruitment activities, marketing activities, and signature events have led to multiple engagements between companies and site consultants from all over the globe. Our important events and missions have driven new job announcements and millions in capital investments in 2013 alone. St. John will continue to explore business opportunities that will broaden St. John's 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

The first quarter of 2013 saw 642 net jobs created in St. John the Baptist parish, which breaks three straight quarters of negative net job flows (net job flows are the difference between job creations and job destruction from the end of the quarter to the beginning of the quarter within an industrial sector). Average monthly earnings and average monthly new hire earnings dipped slightly from 4Q12, but remained above 3Q12 levels.

Parish employment in St. John the Baptist Parish posted steady growth in 2012 (1.4%) and 2013 (1.1%). January 2014 employment estimates are 18,407; down from December of 2013, but significantly higher than the employment starts in 2012 and 2013. If past trends hold, then the parish is poised for a strong year of employment.

The St. John the Baptist Parish unemployment rate remains below the national average. SJBP was above the national average in January 2013 (8.5% versus 7.9%); however, ended 2013 with a lower unemployment rate (6.1%) than the national average (6.7%).

Occupational Licenses

New business incorporation expansion declined throughout the year. 4Q13 new business licenses were down 3.5% from 4Q12. This is not necessarily a negative indicator, as prior reports have suggested that new business starts were partially a result of home-based businesses launching to offset employment insecurity. That new incorporations have declined may, in fact, indicate at least a subtle increase in feelings of job security among Parish residents.

Occupational Licenses by the Numbers

- Total New Businesses: 141

Building Permits/Real Estate/Apartment Rents

The home 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. Units are presently selling above the average listed price, reflecting increased consumer demand and increased property value for housing in the parish.

Total assessed property values continue their steady increase in St. John the Baptist Parish. Total assessed property values for 2013 increased 8.0% over 2012.

The rental market in St. John the Baptist Parish for two-, three-, and four-bed units are below state and national averages, with several listed vacancies. Parish rental units are both affordable but the availability is scare, which suggests the capacity to assume additional residents and employees.

Business Outreach Program

The Economic Development Department offers several distinct Business Outreach Initiatives, including the Ambassador, Microenterprise, Business Retention and Expansion (BRE), and Technical Assistance Training through the St. John Business Training Center. Each program is designed to meet the needs of a diverse and growing business community. In 2013, 146 outreach visits were conducted by the department.

I. Ambassador Program

Provide 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

II. Microenterprise Program

The Department of Economic Development offers training and development to increase personal and business skills and create owner-operated microenterprise businesses with the goal of increasing income and wealth through self-employment. The Microenterprise Development Program begins with a financial literacy course designed for clients with little knowledge or exposure to the banking system, poor or unfavorable credit, or a lack of basic financial management skills. The core of the Microenterprise Program is Microenterprise training.

III. Business Retention and Expansion (BRE)

The Department of Economic Development Business Retention and Expansion (BR&E) Strategies Program helps make local businesses more competitive by evaluating and addressing some of their key needs and concerns. By addressing common business concerns, the community ensures a healthier future for itself. Businesses that stay competitive are more likely to remain in the community and possibly expand. The program also establishes an economic development plan for the community and a broad-based community coalition to sustain long-term economic development efforts.

IV. 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.

Business Training Center by the Numbers:

# of Clients Served: 48
# of Consulting Sessions: 83
# of Small Business Loans Secured: 3
$ Small Business Loans: $1,910,004
# of Business Training Workshops: 5

Business Recruitment Program

St. John provides expanding and relocating companies a number of attractive site location options to reach new a 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, assist with permit monitoring and help secure the necessary financing resources. For more information visit 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:

I. 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 in St. John the Baptist Parish. The program has four components, including a (1) comprehensive media campaign, (2) cooking segments featuring local chefs on national and local television networks, (3) vendor booths at festivals, and (4) a branded Taste of St. John food truck that travels to designated special events.

II. 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.

Our activities include the Shop Local Shop St. John Campaign, facilitating regular networking and educational events with our members, promoting an annual Holiday campaign, and maintaining an online business directory.

III. 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.... like our professional soundstage, a supportive film office, tax credit programs, no permit fees and the area's proximity to both New Orleans and Baton Rouge. We have hosted several, large Louisiana productions, including feature films like D'jango Unchained, 2 Guns, Hot Tub Time Machine, and TV commercials and music videos. The St. John Center Soundstage has become a premier destination for Louisiana films and digital media productions.

IV. EDC Events

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

Special Events by the Numbers:

Andouille Festival - 15,000
Andouille Pageant - 250
Veterans Luncheon - 500
4th of July Celebration – 5,000
Easter in the Park – 1,200
St. John Day at the Capital - 150

In addition, the Economic Development Department provides marketing promotion and support to a number of other community events hosted by local schools, non-profit organizations, and civic associations.

INTERNAL AND BUDGETARY CONTROLS

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

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

Budgets for the general and special revenue funds are adopted on a modified accrual basis of accounting. Budgets for the enterprise funds are adopted on an accrual basis. Budgetary data for the capital projects funds are not presented since these funds are budgeted over the life of the respective project and not on an annual basis.

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, 2013. The audit meets the requirements of Louisiana State Law. A single audit under the Single Audit Act of 1996 and related OMB Circular A-133 was required for the year ended December 31, 2013.

AWARDS - PARISH

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Parish for its comprehensive annual financial report for the year ended December 31, 2012. This was the eleventh consecutive year that the Parish government has received this prestigious award. The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management. This report satisfied both generally accepted accounting principles and applicable legal requirements.

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

AWARDS - PARISH PRESIDENT

Parish President, Natalie Robottom, has been named the 2013 Elected Official of the Year by the Young Democrats of Louisiana (YDL). The award is given each year to a democratic official who exemplifies strength, wisdom, professionalism and courage in their position.

Parish President, Natalie Robottom, has been honored with the U.S. Small Business Administration's (SBA) Phoenix Award for Outstanding Contributions to Disaster Recovery by a public official for her display of resiliency and dedication to the recovery of St. John in the aftermath Hurricane Isaac. This award is presented to a private-citizen volunteer and a public official who have each made an outstanding contribution to a community's recovery following a natural disaster which occurred during the previous fiscal year.

On August 29, Hurricane Isaac flooded more than 6,000 homes in St. John Parish and brought severe damage to the small business community. After overseeing the opening of the St. John Disaster Recovery Center in an effort to aid residents, Robottom directed her staff to analyze the needs of small businesses. She authorized the opening of a Business Call Center to serve as a central place of information on recovery assistance for impacted businesses. Under her leadership, a Business Resource Center was opened shortly after further aiding the small business community with regards to low-interest disaster loans and other areas of technical assistance. As a result of these initiatives, nearly $91 million in state and federal disaster assistance has been approved for the parish and less than 2% of the businesses that were impacted by Hurricane Isaac have not yet reopened.

Nine months after Isaac, there is an increase in permits for new businesses coming into the parish. In the 1st quarter of 2013, 10 commercial projects are currently underway including new food service operators, retail operators, day care centers, and a reception center. These projects will have an estimated capital investment (buildings) of $3.1 million and will create approximately 131 new direct jobs.

ACKNOWLEDGEMENT

I would like to take this opportunity to express my appreciation to 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,

Vince J. Lucia
Chief Financial Officer

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, 2012

Jeffrey R. Emer

Executive Director/CEO

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA

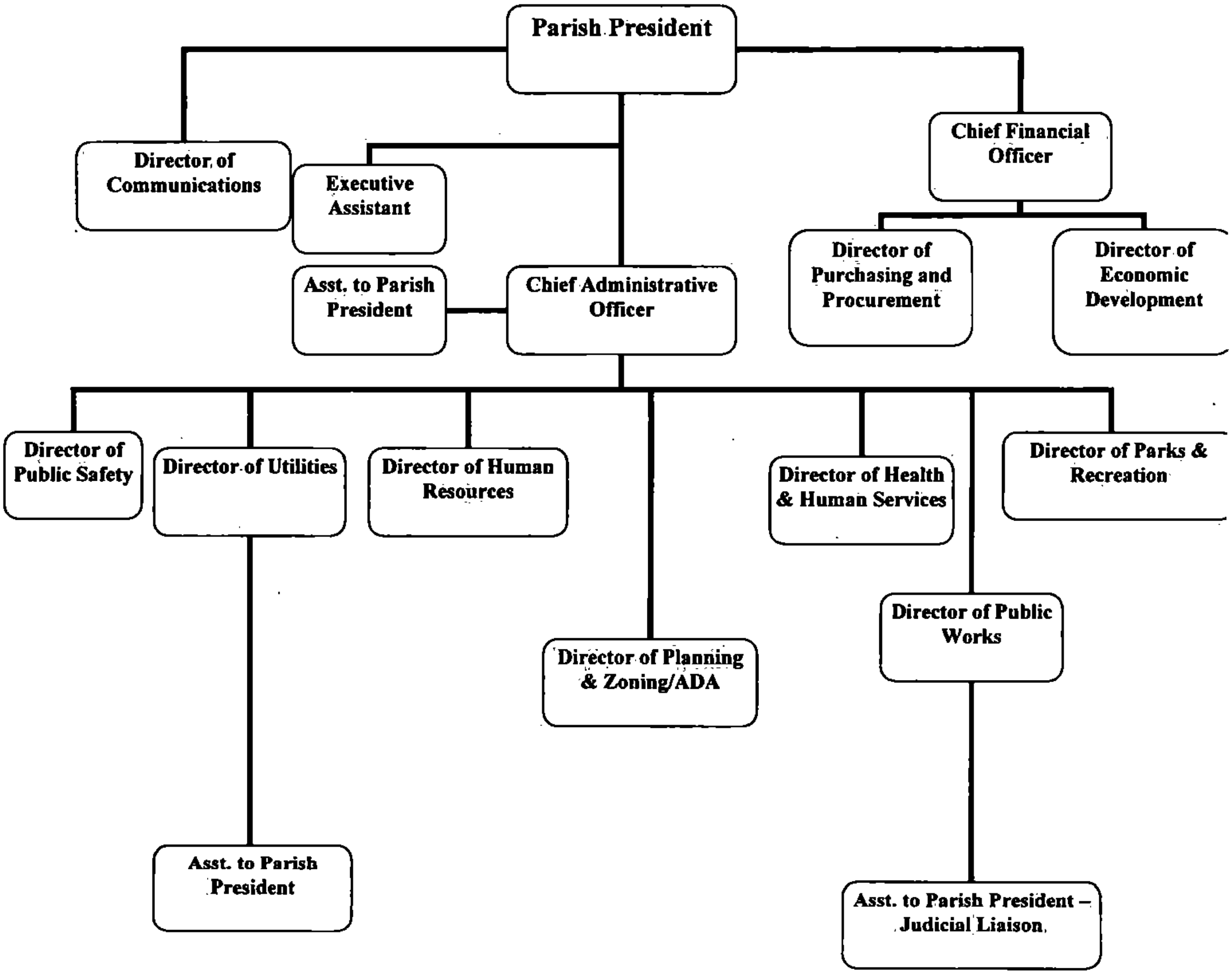
PRINCIPAL OFFICIALS

MARVIN PERRILLOUX	Chairperson
MICHAEL P. WRIGHT	Vice-Chairperson
NATALIE ROBOTTOM	Parish President
RANDY VINCENT	Chief Administrative Officer
VINCE LUCIA	Chief Financial Officer

COUNCIL MEMBERS

LUCIEN J. GAUFF, III	Division A
JACLYN HOTARD	Division B
ART SMITH	District I
RANNEY WILSON	District II
LENNIX MADERE, JR.	District III
MARVIN PERRILLOUX	District IV
MICHAEL P. WRIGHT	District V
LARRY SNYDER	District VI
CHERYL MILLET	District VII

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
ORGANIZATIONAL CHART
December 31, 2013



FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of St. John the Baptist Parish Council (the "Parish"), as of and for the year ended December 31, 2013, 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.

Auditor's 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 Council's discretely presented component unit. These 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 audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 auditor's 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 auditor considers 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 financial statement 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of the Parish, as of December 31, 2013, 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 Matter

As described in Note 1U to the financial statements, in 2013, the Parish adopted new accounting guidance, GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. Our opinions are not modified with respect to this matter.

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, and budgetary comparison information on pages 4-14, 74 and 75-77 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 compensation paid to board members, 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 U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules 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, and 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 20, 2014, 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 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 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, LLC

Metairie, Louisiana
June 20, 2014

REQUIRED SUPPLEMENTARY INFORMATION

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2013

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, 2013. Please read it in conjunction with the transmittal letter at the front of this report and the Parish's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

The assets of St. John the Baptist Parish Council exceeded its liabilities by approximately $201 million at December 31, 2013. Of this amount approximately $135 million is net investment in capital assets. The Parish has an unrestricted net position balance of approximately $7 million in the governmental activities and $2.1 million in its business-type activities that may be used to meet its ongoing obligations..

The total net position of the Parish decreased in 2013 by approximately $677 thousand. Net position of governmental activities increased by approximately $2.1 million while the net position of business-type activities decreased by approximately $2.7 million. The increase in net position of governmental activities is attributed to revenue being consistent between 2012 and 2013, while the Parish decreased operating expenses in relation to 2012 operations.

As of the close of the current year, the Parish's governmental funds reported combined ending fund balances of approximately $72.6 million, a decrease of approximately $1.5 million in comparison with the prior year. At the end of the current year unassigned fund balance for the General Fund was approximately $2 million, or 20% of the total General Fund expenditures.

The Parish's total debt decreased by approximately $4.2 million during the current year. This change was due to the net increase in other post-employment benefits liability of $1.6 million, the increase of loans and bonds of $6.5 million dues to new issuances and refinancing, and the decrease of debt of $12.2 million for principal retirements and defeasance of debt.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

The first two statements are government-wide financial statements that provide both long-term and short-term information about the Parish's overall financial status. The remaining statements are fund financial statements that focus on individual parts of the Parish government, reporting the Parish's operations in more detail than the government-wide statements.

Government-Wide Financial Statements

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

The two government-wide statements report the Parish's net 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.

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

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

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

Notes to Financial Statements

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

Other information

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As mentioned earlier, the assets of St. John the Baptist Parish Council exceeded its liabilities by approximately $201 million at December 31, 2013. The largest portion (67.2%) 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. The Parish uses these capital assets to provide services to its citizens. Consequently, these assets are not available for future spending. Although the Parish's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The following table reflects condensed information on the Parish's net position:

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2013

Statement of Net Position*
(in thousands)

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Assets						
Current and other assets	$ 76,713	$ 79,058	$ 6,807	$ 6,418	$ 83,520	$ 85,476
Capital assets	77,384	78,161	128,967	130,947	206,351	209,108
Total assets	154,097	157,219	135,774	137,365	289,871	294,584
Liabilities						
Long-term debt	75,503	79,641	4,628	4,720	80,131	84,361
Other liabilities	4,587	5,069	4,234	2,945	8,821	8,014
Total liabilities	80,090	84,710	8,862	7,665	88,952	92,375
Net position						
Net investment in capital assets	10,633	27,267	124,338	126,227	134,971	153,494
Restricted	56,556	44,703	494	420	57,050	45,123
Unrestricted	6,818	539	2,079	3,053	8,897	3,592
Total net position	$ 74,007	$ 72,509	$ 126,911	$ 129,700	$ 200,918	$ 202,209

* 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 (28.4%) 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 approximately $2.7 million due primarily to the fact that the Sewerage operating expenses exceed the charges for services plus transfers in, which in turn creates a large operating deficit. The Sewerage operating deficit is offset with the net operating surplus between the Solid Waste Fund, Mosquito Abatement Fund, and the Utilities Fund. The Parish's governmental activities net position increased approximately $2.1 million. This increase is attributed primarily to revenue being consistent between 2012 and 2013, while the Parish decreased operating expenses in relation to 2012 operations.

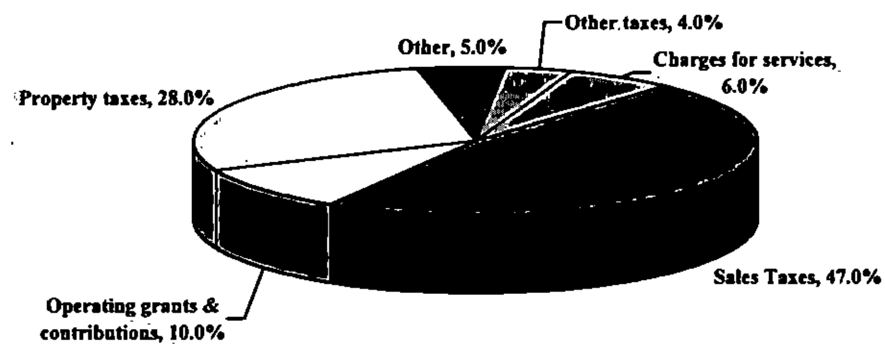
A comparative view of the Parish's total revenues and total expenses for governmental and business-type activities are reflected in the following chart.

Change in Net Position
(in thousands)

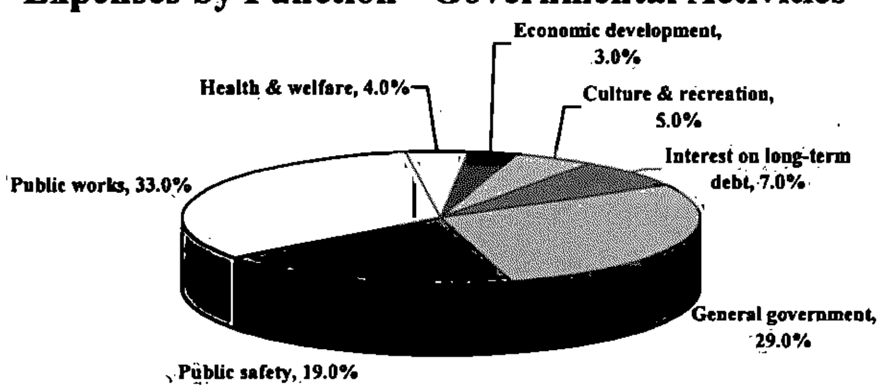
	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Revenues						
Program revenues						
Charges for services	$ 2,800	$ 3,054	$ 16,408	$ 16,691	$ 19,208	$ 19,745
Operating grants and contributions	4,432	7,175	-	-	4,432	7,175
Capital grants and contributions	-	60	1,205	5,746	1,205	5,806
General revenues						
Property taxes	12,560	11,050	212	188	12,772	11,238
Sales taxes	20,892	20,642	-	-	20,892	20,642
Other taxes	1,642	1,744	-	-	1,642	1,744
Grants and contributions restricted to specific programs	28	50	681	44	709	94
Other	2,216	3,203	298	120	2,514	3,323
Total revenues	44,570	46,978	18,804	22,789	63,374	69,767
Expenses						
General government	11,788	9,016	-	-	11,788	9,016
Public safety	7,733	7,234	-	-	7,733	7,234
Public works	13,105	21,475	-	-	13,105	21,475
Health and welfare	1,762	1,994	-	-	1,762	1,994
Economic development	1,269	1,388	-	-	1,269	1,388
Culture and recreation	1,850	1,491	-	-	1,850	1,491
Interest on long-term debt	2,902	2,726	-	-	2,902	2,726
Solid waste	-	-	3,490	3,431	3,490	3,431
Mosquito abatement	-	-	764	751	764	751
Water	-	-	8,930	8,122	8,930	8,122
Sewer	-	-	10,459	10,060	10,459	10,060
Total expenses	40,409	45,324	23,643	22,364	64,052	67,688
Excess (deficiency) before transfers	4,161	1,654	(4,839)	425	(678)	2,079
Transfers	(2,108)	(3,115)	2,108	3,115	-	-
Increase (decrease) in net position	2,053	(1,461)	(2,731)	3,540	(678)	2,079
Net position– beginning	72,509	73,970	129,700	126,160	202,209	200,130
Prior period adjustment	(555)	-	(58)	-	(613)	-
Net position – beginning, as restated	71,954	73,970	129,642	126,160	201,596	200,130
Net position – ending	$ 74,007	$ 72,509	$ 126,911	$ 129,700	$ 200,918	$ 202,209

The following charts illustrate the revenues and expense for governmental activities for 2013:

Revenues by Source - Governmental Activities

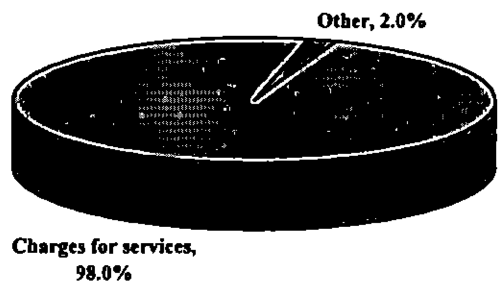


Expenses by Function - Governmental Activities

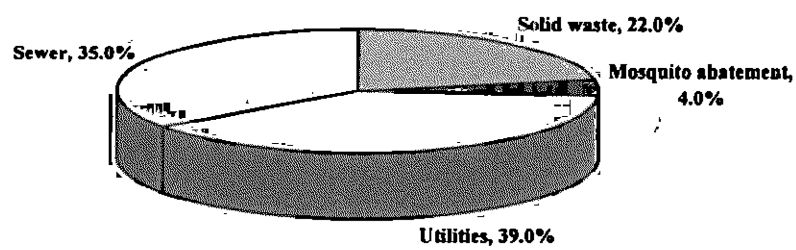


The Parish's business-type revenues increased 3% from the previous year due primarily to receiving a grant revenue from Hurricane Isaac. Charges for services and fees accounted for approximately 98% of revenues for business-type activities and these decreased slightly from the amount in 2012. The total expenses associated with business-type activities increased in 2013 as compared to 2012. The following charts illustrate the revenues and expense for business-type activities for 2013:

Revenues by Source - Business-type Activities



Revenues by Fund - Business-type Activities



FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

Governmental funds – The focus of St. John the Baptist Parish's *governmental funds* is to provide information on near-term inflows, outflows and balances of *spendable* resources. Such information is useful in assessing St. John the Baptist Parish's financing requirements. In particular, *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 $72.6 million, a decrease of approximately $1.5 million in comparison with the prior year. Approximately 2.8% of this total amount (approximately $2 million) 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 $2,134,318, while total fund balance reached $2,179,917. 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 21.7% of total General Fund expenditures, while total fund balance represents 22.2% of that same amount.

The fund balance of St. John the Baptist Parish's General Fund increased by $4,754 during the current fiscal year.

The fund balance of the Sales Tax District special revenue fund decreased by $1,633,958 during the current fiscal year due to additional transfers to other funds in accordance with the final amended budget.

The fund balance of the Roads and Bridges Fund decreased by $671,374 due to Hurricane Isaac cost sharing.

The fund balance of the 1992 General Obligation Sinking Fund increased by $1,169,790.

The fund balance of the 2010 Sewer Bond Construction Fund increased by $153,380.

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, 2012 and the final revised budget was adopted on May 27, 2014.

A statement showing the Parish's original and final budget compared with actual operating results is provided in the CAFR beginning on page 75.

A comparison of actual results as of December 31, 2013 and the original budget for the General Fund are as follows:

	Original Budget	Actual	Difference
Total revenues	$ 4,136,862	$ 4,478,820	$ 341,958
Total expenditures	7,997,901	9,822,756	(1,824,855)
Other financing sources	3,879,760	5,348,690	1,468,930
Net change in fund balance	$ 18,721	$ 4,754	$ (13,967)

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

	Original Budget	Final Budget	Difference
Total revenues	$ 4,136,862	$ 4,388,687	$ 251,825
Total expenditures	7,997,901	9,708,865	(1,710,964)
Other financing sources	3,879,760	5,348,688	1,468,928
Net change in fund balance	$ 18,721	$ 28,510	$ 9,789

Total revenues in the final amended budget were higher than the original budget due to higher than anticipated sales tax and Federal grant receipts. Total expenditures were greater in the final amended budget were higher than the original budget due to the reclassification of salaries into the General Fund from other funds.

CAPITAL ASSETS AND DEBT ADMINISTRATION

The Parish's investment in capital assets as of December 31, 2013 for its governmental and business-type activities were approximately $206 million, net of depreciation as reflected in the schedule below:

Capital Assets
(in thousands)

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Land	$ 3,976	$ 3,643	$ 1,679	$ 1,679	$ 5,655	$ 5,322
Buildings	24,485	24,680	12,089	12,314	36,574	36,994
Equipment & fixtures	4,461	4,528	3,392	2,367	7,853	6,895
Infrastructure	39,715	39,449	111,454	114,587	151,169	154,036
Construction in progress	4,747	5,860	353	-	5,100	5,860
Total	$ 77,384	$ 78,160	$ 128,967	$ 130,947	$ 206,351	$ 209,107

The 1.0% decrease in governmental activities capital assets is due primarily to the current year depreciation expense amount in relation to the net change in cost. The capital assets for business-type activities decreased approximately $2 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 $80.1 million in long-term debt as shown in the table below:

Outstanding long-term debt
(in thousands)

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
General obligation bonds	$ 43,300	$ 45,700	$ -	$ -	$ 43,300	$ 45,700
Certificates of indebtedness	1,393	1,802	-	-	1,393	1,802
Public improvement bonds	17,035	19,090	-	-	17,035	19,090
Sales tax bonds	4,434	5,171	-	-	4,434	5,171
Capital lease obligations	401	437	-	-	401	437
Loans	187	199	158	-	345	199
Net post-employment benefit obligation	8,251	6,682	-	-	8,251	6,682
Revenue bonds	-	-	4,470	4,720	4,470	4,720
Discount/Premiums	501	559	-	-	501	559
Total	$ 75,502	$ 79,640	$ 4,628	$ 4,720	$ 80,130	$ 84,360

The Parish's long-term debt decreased by approximately $4 million. This change was due to the net increase in other post-employment benefits liability of $1.6 million, the increase of loans and bonds of $6.5 million dues to new issuances and refinancing, and the decrease of debt of $12.2 million for principal retirements and defeasance of debt. More detailed information on long term obligations and debt is included in Note 11 in the notes to the basic financial statements.

ECONOMIC AND OTHER FACTORS BEARING ON THE PARISH'S FUTURE

On May 13, 2014, the Council adopted an ordinance authorizing the incurring of debt and issuance of $18,000,000 of General Obligation Bonds, Series 2014, of the $30 million bond approved by voters.

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, 2013

	PRIMARY GOVERNMENT			COMPONENT UNIT
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	LIBRARY
ASSETS				
Cash and cash equivalents	$ 58,246,102	$ 2,662,147	$ 60,908,249	$ 3,644,502
Inventory, at cost	-	363,526	363,526	-
Receivables (net of allowances)				
Accounts	1,444,935	2,536,807	3,981,742	-
Ad valorem taxes	11,902,039	-	11,902,039	4,344,320
Sales and use taxes	3,481,479	-	3,481,479	-
Other	315,907	-	315,907	63,067
Due from other governments	782,043	301,586	1,083,629	-
Prepaid items	137,860	116,002	253,862	-
Restricted assets	-	1,229,264	1,229,264	-
Internal balances	402,344	(402,344)	-	-
Capital assets not being depreciated	8,723,315	2,031,419	10,754,734	40,000
Capital assets being depreciated (net of accumulated depreciation)	68,660,908	126,935,340	195,596,248	5,351,171
TOTAL ASSETS	154,096,932	135,773,747	289,870,679	13,443,060
LIABILITIES				
Accounts, salaries, and other payables	3,755,988	2,759,562	6,515,550	28,851
Contracts payable	78,792	-	78,792	-
Due to other governments	53,604	-	53,604	-
Deposits due others	-	1,302,904	1,302,904	-
Other liabilities	-	161,659	161,659	185,724
Interest payable	698,968	9,661	708,629	-
Noncurrent liabilities:				
Due within one year	6,203,877	261,000	6,464,877	-
Due in more than one year	69,298,429	4,367,478	73,665,907	962,113
TOTAL LIABILITIES	80,089,658	8,862,264	88,951,922	1,176,688
NET POSITION				
Net investment in capital assets	10,633,141	124,338,281	134,971,422	5,391,171
Restricted for:				
Special Revenue	34,178,846	-	34,178,846	-
Debt service	13,956,797	420,000	14,376,797	-
Capital projects	8,420,546	-	8,420,546	-
Customer deposits	-	73,640	73,640	
Endowment	-	-	-	5,000
Unrestricted	6,817,944	2,079,562	8,897,506	6,870,201
TOTAL NET POSITION	$ 74,007,274	$ 126,911,483	$ 200,918,757	$ 12,266,372

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, 2013

		Program Revenues		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	$ 11,787,695	$ 114,470	$ 631,537	$ -
Public safety	7,732,696	1,750,157	200,374	-
Public works and transportation	13,105,441	312,206	1,580,125	-
Health and welfare	1,761,793	482,003	566,548	-
Economic development	1,268,936	-	1,395,669	-
Culture and recreation	1,850,395	141,601	57,379	-
Interest and other charges on long-term debt	2,902,003	-	-	-
Total Governmental Activities	40,408,959	2,800,437	4,431,632	-
Business-type Activities:				
Solid Waste	3,489,574	3,817,651	-	-
Mosquito	763,696	530,937	-	-
Utilities	8,929,638	6,606,629	-	1,205,171
Sewer	10,459,148	5,453,223	-	-
Total Business-type Activities	23,642,056	16,408,440	-	1,205,171
Total Primary Government	$ 64,051,015	$ 19,208,877	$ 4,431,632	$ 1,205,171
Component Unit:				
Library	$ 3,582,288	$ 50,974	$ 62,009	$ -

General Revenues:
- Ad valorem
- Sales taxes
- Franchise taxes
- Beer taxes
- Severance taxes
- Video poker taxes
- Occupational licenses
- 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
Restatement
Net position-beginning of year, as restated

Net position-end of year

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Library
	$ (11,041,688)	$ -	$ (11,041,688)	$ -
	(5,782,165)	-	(5,782,165)	-
	(11,213,110)	-	(11,213,110)	-
	(713,242)	-	(713,242)	-
	126,733	-	126,733	-
	(1,651,415)	-	(1,651,415)	-
	(2,902,003)	-	(2,902,003)	-
	(33,176,890)	-	(33,176,890)	-
	-	328,077	328,077	-
	-	(232,759)	(232,759)	-
	-	(1,117,838)	(1,117,838)	-
	-	(5,005,925)	(5,005,925)	-
	-	(6,028,445)	(6,028,445)	-
	$ (33,176,890)	$ (6,028,445)	$ (39,205,335)	$ -
	$ -	$ -	$ -	$ (3,469,305)
	$ 12,559,687	$ 211,838	$ 12,771,525	$ 4,539,543
	20,891,882	-	20,891,882	-
	935,809	-	935,809	-
	47,394	-	47,394	-
	54,423	-	54,423	-
	604,691	-	604,691	-
	1,228,691	-	1,228,691	-
	100,771	-	100,771	96,003
	28,113	680,716	708,829	-
	239,854	14,617	254,471	2,770
	646,469	283,386	929,855	-
	(2,107,590)	2,107,590	-	-
	35,230,194	3,298,147	38,528,341	4,638,316
	2,053,304	(2,730,298)	(676,994)	1,169,011
	72,509,109	129,699,910	202,209,019	11,097,361
	(555,139)	(58,129)	(613,268)	-
	71,953,970	129,641,781	201,595,751	11,097,361
	$ 74,007,274	$ 126,911,483	$ 200,918,757	$ 12,266,372

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2013

	General	Sales Tax District	Roads and Bridges	1992 General Obligation Sinking	2010 Sewer Construction Bond	Non-Major Governmental Funds	Total Governmental Funds
ASSETS							
Cash and cash equivalents	$ 161,547	$ 7,415,314	$ 488,643	$ 5,951,233	$ 13,947,003	$ 30,282,362	$ 58,246,102
Receivables (net of allowances for uncollectible)							
Accounts	99,973	-	2,152	-	-	1,342,810	1,444,935
Ad valorem taxes	2,129,855	-	-	5,240,979	-	4,531,205	11,902,039
Sales and use taxes	17,499	1,452,780	603,362	-	-	1,407,838	3,481,479
Other	-	-	216,103	-	-	99,804	315,907
Due from other funds	1,689,144	1,629,607	1,818,687	-	-	692,780	5,830,218
Due from other governments	48,109	-	698,633	-	-	35,301	782,043
Prepaid items	45,599	-	72,560	-	-	19,701	137,860
TOTAL ASSETS	$ 4,191,726	$ 10,497,701	$ 3,900,140	$ 11,192,212	$ 13,947,003	$ 38,411,801	$ 82,140,583
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts, salaries, and other payables	$ 617,444	$ -	$ 1,655,831	$ -	$ 17,573	$ 1,465,140	$ 3,755,988
Contracts payable	-	-	19,863	-	-	58,929	78,792
Due to other funds	1,393,948	700,000	515,238	-	-	2,818,688	5,427,874
Other liabilities	417	-	-	-	-	53,187	53,604
Total Liabilities	2,011,809	700,000	2,190,932	-	17,573	4,395,944	9,316,258
DEFFERRED INFLOWS OF RESOURCES							
Unavailable revenue	-	-	187,531	-	-	-	187,531
Total Deferred inflows of resources	-	-	187,531	-	-	-	187,531
Fund balance:							
Nonspendable	45,599	-	72,560	-	-	19,701	137,860
Restricted	-	9,797,701	1,449,117	11,192,212	-	34,117,159	56,556,189
Committed	-	-	-	-	13,929,430	-	13,929,430
Unassigned	2,134,318	-	-	-	-	(121,003)	2,013,315
Total fund balances	2,179,917	9,797,701	1,521,677	11,192,212	13,929,430	34,015,857	72,636,794
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	$ 4,191,726	$ 10,497,701	$ 3,900,140	$ 11,192,212	$ 13,947,003	$ 38,411,801	$ 82,140,583

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, 2013

Fund Balances, Total Governmental Funds	$ 72,636,794
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.	77,384,223
Unavailable revenues are deferred in governmental funds but not in governmental activities	187,531
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	(698,968)
Bonds payable	(64,769,000)
Certificates of indebtedness payable	(1,393,000)
Loan payable	(402,445)
Capital lease obligations	(186,637)
Net OPEB obligation	(8,250,599)
Premiums	(500,625)
Net Position of Governmental Activities	$ 74,007,274

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, 2013

	General	Sales Tax District	Roads and Bridges	General Obligation Bonds	2010 Sewer Construction Bond	Non-Major Governmental Funds	Total Governmental Funds
REVENUES							
Taxes:							
Ad valorem	$2,258,229	$ -	$ -	$ 5,552,874	$ -	$ 4,748,584	$ 12,559,687
Sales and use	-	8,813,018	3,622,093	-	-	8,456,771	20,891,882
Video poker	-	-	-	-	-	604,691	604,691
Licenses and permits	1,757,425	-	-	-	-	-	1,757,425
Intergovernmental revenues:							
Federal grants	138,475	-	530,343	-	147,750	2,516,632	3,333,200
State funds:							
Parish transportation funds	-	-	559,188	-	-	-	559,188
State revenue sharing	63,335	-	-	-	-	37,436	100,771
Other	101,817	-	-	-	-	490,290	592,107
Fees, charges, and commissions for services	102,816	-	110,704	-	-	1,198,907	1,412,427
Fines and forfeitures	-	-	92,076	-	-	1,592,545	1,684,621
Investment earnings	2,771	32,505	2,318	23,460	54,485	124,315	239,854
Other revenues	53,952	-	48,833	12,150	-	534,436	649,371
Total Revenues	4,478,820	8,845,523	4,965,555	5,588,484	202,235	20,304,607	44,385,224
EXPENDITURES							
Current:							
General government							
Legislative	475,937	-	-	-	-	-	475,937
Judicial	1,099,634	-	-	-	-	2,096,503	3,196,137
Executive	1,581,494	-	-	-	-	-	1,581,494
Elections	114,197	-	-	-	-	-	114,197
Finance and administration	2,760,056	700	-	-	-	1,036,539	3,797,295
Civil service	71,500	-	-	-	-	-	71,500
Building and plant	811,191	-	-	-	-	-	811,191
Planning and zoning	720,749	-	-	-	-	-	720,749

(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, 2013

	General	Sales Tax District	Roads and Bridges	General Obligation Bonds	2010 Sewer Construction Bond	Non-Major Governmental Funds	Total Governmental Funds
Public safety	$ 650,558	$ -	$ -	$ -	$ -	$ 6,096,118	$ 6,746,676
Public works	-	-	-	-	-	149,400	149,400
Health and welfare	320,868	-	-	-	-	1,317,687	1,638,555
Economic development	-	-	-	-	-	1,195,997	1,195,997
Transportation	-	-	7,742,723	-	-	1,066,005	8,808,728
Culture and recreation	-	-	-	-	-	1,205,806	1,205,806
Capital Outlay	41,834	-	2,337,233	-	48,105	2,224,189	4,651,361
Debt service							
Principal	971,000	-	-	2,620,000	-	2,542,702	6,133,702
Interest	203,738	-	-	1,871,664	750	765,404	2,841,556
Total Expenditures	9,822,756	700	10,079,956	4,491,664	48,855	19,696,350	44,140,281
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,343,936)	8,844,823	(5,114,401)	1,096,820	153,380	608,257	244,943
OTHER FINANCING SOURCES (USES)							
Debt issued	$ -	$ -	$ -	$ -	$ -	$ 265,514	$ 265,514
Issuance of refunding bonds	-	-	-	6,050,000	-	-	6,050,000
Payment to refunded bond escrow agent	-	-	-	(5,977,030)	-	-	(5,977,030)
Transfers in	5,465,690	-	5,187,513	-	-	3,723,145	14,376,348
Transfers out	(117,000)	(10,478,781)	(744,486)	-	-	(5,143,671)	(16,483,938)
Total Other Financing Sources (Uses)	5,348,690	(10,478,781)	4,443,027	72,970	-	(1,155,012)	(1,769,106)
Net Change in Fund Balances	4,754	(1,633,958)	(671,374)	1,169,790	153,380	(546,755)	(1,524,163)
Fund balances – beginning of year	2,175,163	11,431,659	2,193,051	10,022,422	13,776,050	34,562,612	74,160,957
Fund balances – end of year	$ 2,179,917	$ 9,797,701	$ 1,521,677	$ 11,192,212	$ 13,929,430	$ 34,015,857	$ 72,636,794

The accompanying notes are an integral part of this statement.

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ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2013

Net Change in Fund Balances, Total Governmental Funds	$ (1,524,163)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:	
Capital outlays, net	4,651,361
Depreciation expense	(4,219,731)
Loss on disposal of assets	(2,902)
Transfers of completed capital projects to the business-type activities are shown on the Statement of Activities, but not on the fund financial statements.	(1,205,171)
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:	
Proceeds from long-term debt issued	(6,315,514)
Principal payments on long-term debt	11,713,000
Changes to premiums and discounts	58,872
Capital lease payments	250,702
Change in net post-employment benefit obligations	(1,568,392)
Decrease in accrued interest payable	27,711
Difference in revenue recognition on the modified accrual basis as reported in the fund statements versus revenue recognition on the full accrual basis	187,531
Change in Net Position of Governmental Activities	$ 2,053,304

The accompanying notes are an integral part of this statement.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
STATEMENT OF FUND NET POSITION
PROPRIETARY FUNDS
December 31, 2013

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				
	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Enterprise Funds
ASSETS					
Current assets					
Cash and cash equivalents	$ 1,421,068	$ 169,017	$ 826,558	$ 245,504	$ 2,662,147
Inventory	-	-	363,526	-	363,526
Receivables, net	91,886	215,522	2,039,864	189,535	2,536,807
Due from other funds	1,402,122	184,471	973,288	3,500,245	6,060,126
Due from other governments	-	-	-	301,586	301,586
Prepaid items	-	-	58,001	58,001	116,002
Total current assets	2,915,076	569,010	4,261,237	4,294,871	12,040,194
Restricted assets					
Cash and cash equivalents	-	-	1,229,264	-	1,229,264
Total restricted assets	-	-	1,229,264	-	1,229,264
Noncurrent assets					
Capital assets, net	-	-	59,135,649	69,831,110	128,966,759
Total noncurrent assets	-	-	59,135,649	69,831,110	128,966,759
Total assets	$ 2,915,076	$ 569,010	$ 64,626,150	$ 74,125,981	$ 142,236,217
LIABILITIES					
Current liabilities					
Accounts and salaries payable	$ 579,829	$ 116,711	$ 1,231,624	$ 831,398	$ 2,759,562
Due to other funds	-	-	4,315,403	2,147,067	6,462,470
Other liabilities	-	-	161,659	-	161,659
Bonds payable, current portion	-	-	261,000	-	261,000
Accrued interest payable	-	-	9,661	-	9,661
Current liabilities payable from restricted assets:					
Customer deposits	-	-	1,302,904	-	1,302,904
Total current liabilities	579,829	116,711	7,282,251	2,978,465	10,957,256
Noncurrent liabilities					
Bonds payable	-	-	4,367,478	-	4,367,478
Total noncurrent liabilities	-	-	4,367,478	-	4,367,478
Total liabilities	579,829	116,711	11,649,729	2,978,465	15,324,734
NET POSITION					
Net investment in capital assets	-	-	54,507,171	69,831,110	124,338,281
Restricted:					
Debt service	-	-	420,000	-	420,000
Customer deposits	-	-	73,640	-	73,640
Unrestricted	2,335,247	452,299	(2,024,390)	1,316,406	2,079,562
Total net position	2,335,247	452,299	52,976,421	71,147,516	126,911,483
Total liabilities and net position	$ 2,915,076	$ 569,010	$ 64,626,150	$ 74,125,981	$ 142,236,217

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, 2013

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				
Operating revenues	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Enterprise Funds
Charges for Services:					
Water sales	$ -	$ -	$ 6,380,253	$ -	$ 6,380,253
Sewer charges	-	-	-	4,534,425	4,534,425
Mosquito abatement	-	530,937	-	-	530,937
Fees, charges, and commissions	3,817,651	-	226,376	918,798	4,962,825
Other income	635	-	113,043	169,708	283,386
Total revenues	3,818,286	530,937	6,719,672	5,622,931	16,691,826
Operating expenses					
General administration	-	-	1,602,928	1,851,816	3,454,744
Purification	-	-	1,595,129	-	1,595,129
Distribution	-	-	271,811	-	271,811
Salaries, operations	-	-	2,970,560	2,327,632	5,298,192
Plant	-	-	-	3,466,314	3,466,314
Vehicles	-	-	-	94,801	94,801
Indirect costs	190,657	-	-	-	190,657
Contract services	3,298,917	763,696	-	-	4,062,613
Depreciation	-	-	2,372,405	2,718,161	5,090,566
Total operating expenses	3,489,574	763,696	8,812,833	10,458,724	23,524,827
Operating income (loss)	328,712	(232,759)	(2,093,161)	(4,835,793)	(6,833,001)
Nonoperating income (expense)					
Ad valorem tax	-	211,838	-	-	211,838
Grant revenue	-	-	147,166	533,550	680,716
Interest income	4,546	563	7,570	1,938	14,617
Interest expense	-	-	(116,805)	(424)	(117,229)
Net nonoperating income (expense)	4,546	212,401	37,931	535,064	789,942
Income (loss) before contributions and transfers	333,258	(20,358)	(2,055,230)	(4,300,729)	(6,043,059)
Capital contributions	-	-	1,205,171	-	1,205,171
Transfers in	-	75,000	1,530,977	2,402,268	4,008,245
Transfers out	-	(12,234)	(966,583)	(921,838)	(1,900,655)
Change in net position	333,258	42,408	(285,665)	(2,820,299)	(2,730,298)
Net position - beginning of year	2,001,989	409,891	53,320,215	73,967,815	129,699,910
Restatement	-	-	(58,129)	-	(58,129)
Net position-beginning of year, as restated	2,001,989	409,891	53,262,086	73,967,815	129,641,781
Net position - end of year	$ 2,335,247	$ 452,299	$ 52,976,421	$ 71,147,516	$ 126,911,483

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, 2013

	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Enterprise Funds
Cash Flows From Operating Activities:					
Receipts from customers and users	$ 3,826,561	$ 514,778	$ 6,582,556	$ 5,778,000	$ 16,701,895
Other receipts	635	-	113,043	169,708	283,386
Payments to suppliers	83,815	(704,310)	(2,966,497)	(5,115,375)	(8,702,367)
Payments to employees	(3,298,917)	-	(2,981,123)	(2,327,632)	(8,607,672)
Receipts from interfund services provides	(42,564)	(7,606)	(765,886)	(1,056,965)	(1,873,021)
Payments for interfund services used	-	-	595,247	452,535	1,047,782
Net Cash Provided by (Used in) Operating Activities	569,530	(197,138)	577,340	(2,099,729)	(1,149,997)
Cash Flows From NonCapital Financing Activities:					
Transfers to other funds	-	(12,234)	(966,583)	(921,838)	(1,900,655)
Advances from other funds	-	75,000	1,530,977	2,402,268	4,008,245
Ad valorem taxes	-	211,838	-	-	211,838
Subsidy from federal grants	-	-	147,166	533,550	680,716
Net Cash Provided by Noncapital Financing Activities	-	274,604	711,560	2,013,980	3,000,144
Cash Flows From Capital and Related Financing Activities:					
Proceeds from capital debt	-	-	158,478	-	158,478
Purchases of capital assets	-	-	(1,395,851)	(509,408)	(1,905,259)
Principal paid on capital debt	-	-	(250,000)	-	(250,000)
Interest paid on capital debt	-	-	(116,805)	(424)	(117,229)
Net Cash Used in Capital and Related Financing Activities	-	-	(1,604,178)	(509,832)	(2,114,010)
Cash Flows From Investing Activities:					
Interest and dividends received	4,546	563	7,570	1,938	14,617
Net Cash Provided by Investing Activities	4,546	563	7,570	1,938	14,617
Net Increase (Decrease) in Cash and Cash Equivalents	574,076	78,029	(307,708)	(593,643)	(249,246)
Cash and Cash Equivalents, Beginning of Year	846,992	90,988	2,363,530	839,147	4,140,657
Cash and Cash Equivalents, End of Year	$ 1,421,068	$ 169,017	$ 2,055,822	$ 245,504	$ 3,891,411

(Continued)

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (CONTINUED)
For the Year Ended December 31, 2013

	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Enterprise Funds
Reconciliation to Statement of Fund Net Position:					
Cash and cash equivalents	$ 1,421,068	$ 169,017	$ 826,558	$ 245,504	$ 2,662,147
Restricted assets - cash and cash equivalents	-	-	1,229,264	-	1,229,264
Cash and Cash Equivalents, End of Year	$ 1,421,068	$ 169,017	$ 2,055,822	$ 245,504	$ 3,891,411
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:					
Operating income (loss)	$ 328,712	$ (232,759)	$ (2,093,161)	$ (4,835,793)	$ (6,833,001)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation expense	-	-	2,372,405	2,718,161	5,090,566
(Increase) decrease in accounts receivable	8,910	(16,159)	(24,073)	(14,891)	(46,213)
Decrease in intergovernmental receivables	-	-	-	339,668	339,668
Increase in due from other funds	(42,564)	(7,606)	(765,886)	(1,056,965)	(1,873,021)
Increase in inventories	-	-	(148,065)	-	(148,065)
Increase in prepaid items	-	-	(8,805)	(7,568)	(16,373)
Decrease in customer deposits	-	-	(28,639)	-	(28,639)
Increase in accounts payable	274,472	59,386	688,880	305,124	1,327,862
Increase in other liabilities	-	-	(10,563)	-	(10,563)
Increase in due to other funds	-	-	595,247	452,535	1,047,782
Total Adjustments	240,818	35,621	2,670,501	2,736,064	5,683,004
Net Cash Provided (Used) by Operating Activities	$ 569,530	$ (197,138)	$ 577,340	$ (2,099,729)	$ (1,149,997)
Noncash Investing, Capital, and Financing Activities					
Contributions of capital assets	$ -	$ -	$ 1,205,171	$ -	$ 1,205,171

The accompanying notes are an integral part of this statement.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICES

The financial statements of the Parish of St. John the Baptist have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Parish's accounting policies are described below.

A. REPORTING ENTITY

The St. John the Baptist Parish Council (the "Council") is the governing authority for the Parish of St. John the Baptist, a political subdivision of the State of Louisiana as authorized by the State Constitution. The Council consists of nine members, two of whom are elected from two divisions of the Parish consisting of 50% of the Parish's population and seven members elected to represent each of the seven districts. The Parish President, elected by the voters of the Parish, is the chief executive officer of the Parish and is responsible for carrying out the policies adopted by the Council and for the administration of all Parish departments, offices, agencies and special districts.

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

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

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

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.

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 the Louisiana Revised Statute (LSA-R.S.) 25:211. The Library provides citizens of the parish access to library materials, books, magazines, records and films. The Library is governed by a board of control that is appointed by the Council. The Library is considered to be fiscally dependent on the Council because it cannot levy taxes or issue bonded debt without approval by the Parish Council. The Library is considered to be a financial burden to the Parish since the Parish issued debt to pay for a new library building as well as 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.

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.

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

The Parish reports the following major proprietary funds:

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 funds are not presented since these funds are budgeted over the life of the respective project and not on an annual basis. Other funds are administratively budgeted for management use only.

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

Once a budget is approved by the Parish Council, management is authorized to transfer amounts between line items within a department. The Parish President is authorized to transfer budgeted amounts between departments, provided that the revision does not alter the total expenditure/expense or revenues. Any such alterations are required to be approved by the Parish Council. If it becomes evident that receipts or disbursements will vary substantially from those budgeted, then the Council shall prepare and adopt an amended budget. During the year, several discretionary amendments were necessary. Generally, such discretionary amendments were of an insignificant nature.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. ENCUMBRANCES

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

F. CASH AND CASH EQUIVALENTS AND INVESTMENTS

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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".

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

at estimated fair market value at the date of donation. Major additions are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

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

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

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

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

M. COMPENSATED ABSENCES

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

Employees earn from 5 to 30 days of vacation leave each year, depending on their length of service. Vacation leave must be taken in the year earned and cannot be accumulated. Also, employees earn 6 to 18 days of sick leave per year which can be accumulated and is paid 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, 2013. Therefore, a liability for compensated absences due to employees has not been included in the basic financial statements. The current portion of the compensated absences is liquidated through the General Fund, Public Safety, Airport, Recreation, Roads and Bridges, Utilities and Wastewater.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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 "invested in capital assets, net of related debt".

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. FUND BALANCE

On January 1, 2011, the Parish adopted GASB No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, which significantly changed the reporting of fund balance in the balance sheets of governmental type funds. In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the Parish is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned.

1. Nonspendable - This component includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact.

2. Restricted – This component consists of amounts that have constraints placed on them either externally by third-parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the Parish to assess, levy, charge or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement (compelled by external parties) that those resources be used only for the specific purposes stipulated in the legislation.

3. Committed - This component consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Parish's highest level of decision making authority which includes an ordinance of the Parish Council. Those committed amounts cannot be used for any other purpose unless the Parish Council removes or changes the specified use by taking the same type of action 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. The authority for assigning fund balance is expressed by the Parish President as established in the Parish's Fund Balance Policy.

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 Parish Council's policy 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 Parish Council's policy to use committed resources first, then assigned, and then unassigned as they are needed.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Q. INTERFUND TRANSACTIONS

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

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

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

R. SALES TAXES

The St. John the Baptist Parish School Board, a separate entity, collects four and three-fourths percent (4.75%) 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-quarter percent (.25%) of the taxes collected are remitted to the Sheriff's Department. The School Board's costs of collecting the funds are shared proportionally by the Parish Council, Sheriff's Department and the School Board. Sales and use tax revenues recognized in 2013 totaled $20,891,882.

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 INFLOWS AND OUTFLOWS OF RESOURCES

Deferred Outflows of Resources- Represents consumption of resources that is applicable to future reporting periods that will be reported in a separate section after assets.

Deferred Inflows of Resources- Represents acquisition of resources that is applicable to future reporting period that will be reported in a separate section after liabilities

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

U. ACCOUNTING PRONOUNCEMENTS

The following Statement of the Governmental Accounting Standards Board is effective for the Parish's 2013 fiscal year.

Statement No. 65 – *Items Previously Reported as Assets and Liabilities*

The Parish has implemented GASB Statement No. 65 in preparation of the Parish's financial statements for the year ended December 31, 2013.

The following Statement of the Governmental Accounting Standards Board will be effective for the Parish's 2015 fiscal year:

Statement No. 68 – *Accounting and Financial Reporting for Pensions*

The Parish is currently evaluating the effects that this Statement will have on its financial statements for the year ended December 31, 2015.

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 Parish Council. The budget submitted shall be balanced. The President submits with the budget a message containing recommendations concerning the fiscal policy of the Parish, a description of the important features of the budget, and an explanation of all major increases or decreases in budget recommendations as compared with expenditures of the prior year.

(2) The Parish Council publishes the proposed budget in the official journal two (2) weeks before the meeting at which the budget is to be adopted. The budget as adopted constitutes an appropriation of funds for all purposes contained therein. A budget ordinance becomes effective the first day of the fiscal year, unless otherwise provided therein.

(3) The Parish Council may amend the budgets before adoption except that no items for debt service may be reduced below the amount certified by the President as necessary. In no event should the Parish Council cause the total expenditures to exceed anticipated revenue. If the Parish Council fails to act on either budget within the time limit provided, it shall be adopted as submitted by the President.

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

(4) The Parish President is authorized to transfer budgeted amounts between departments; however, any revisions that alter the total expenditures/revenues of a fund must be approved by the Parish Council.

Deficit Fund Balances /Net Position

The following fund had a deficit in fund balance at December 31, 2013:

Special Revenue Fund	
CDBG Fund	$ (32,251)

The deficit fund balance in the above fund is primarily the result of accounts and contracts payable accrued at December 31, 2012. The deficit in the CDBG Fund will be resolved when contracts are completed and receivables are collected.

Capital Projects Funds	
1990 PW Sewer Construction Phase II	$ (80,165)

The deficit fund balance in the above funds is primarily the result of expenditures related to the Federal loan exceeding the proceeds of the loan. As 100% of these expenditures are eligible to be reimbursed through this loan program, this deficit balance will be resolved once the expenditures are approved by the oversight agency and the loan funds are disbursed.

2002 General Obligation Bond Construction	$ (8,587)

The deficit fund balance in the above funds is primarily the result of the remaining fund balance for this funds being expended during 2013 as the capital projects related to these funds were completed. The deficit in the funds will be resolved when projects are completed and the fund is closed.

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 2013 was formally levied in November 2013 based on property values determined by the Assessor's Office. The tax is billed and collected by the St. John Sheriff's Office.

NOTE 3 - AD VALOREM TAX (CONTINUED)

The following is a summary of authorized and levied ad valorem taxes for 2013:

Parishwide Taxes	Authorized Millage	Levied Millage	Expiration Date
Parishwide	4.09	4.09	Permanent
Courthouse and Jail	1.00	1.00	12/31/15
Library	9.94	9.94	12/31/17
Council on Aging	0.99	0.99	12/31/23
Road Lighting District No.1	3.83	3.83	12/31/17
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	12/31/17
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

NOTE 4 - CASH, CASH EQUIVALENTS AND INVESTMENTS

At December 31, 2013, the Parish had cash and cash equivalents as follows:

Bank accounts per Statement of Net Position	$ 62,137,513

Of the total cash and cash equivalents, shown above, $60,908,249 is unrestricted and $1,229,264 is restricted. Restricted cash is included with restricted assets on the combined Statement of Net Position. In the proprietary funds, restricted cash equals $1,229,264 and unrestricted cash equals $2,662,147 for total cash of $3,891,411, which is presented as total cash and cash equivalents in the Statement of Net Position.

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 $62,127,655.

The bank balance is categorized as follows:

Amount insured by the FDIC, or collateralized with securities held by the Parish's agent in the Parish's name.	$ 62,127,655

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.

NOTE 5 - RECEIVABLES

Receivables at December 31, 2013 for the Parish's individual major funds and nonmajor funds, including the applicable allowances for uncollectible accounts, are as follows:

	General Fund	Sales Tax District	Roads and Bridges	1992 G.O. Sinking	2010 Sewer Construction Bond	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Nonmajor Funds	Total
Taxes:											
Ad Valorem	$ 2,177,683	$ -	$ -	$ 5,351,311	$ -	$ -	$ 205,383	$ -	$ -	$ 4,584,605	$ 12,318,982
Sales & Use	17,499	1,452,780	603,362	-	-	-	-	-	-	1,407,838	3,481,479
Intergovernmental:											
Federal	205	-	500,438	-	-	-	-	-	300,632	7,774	809,049
State	47,904	-	198,195	-	-	-	-	-	954	27,527	274,580
Accounts Receivable	99,973	-	2,152	-	-	95,705	15,279	4,024,440	189,535	1,342,810	5,769,894
Other Receivables	-	-	216,103	-	-	-	-	-	-	99,804	315,907
Gross Receivables	2,343,264	1,452,780	1,520,250	5,351,311	-	95,705	220,662	4,024,440	491,121	7,470,358	22,969,891
Less: Allowance For Estimated Uncollectable	(47,828)	-	-	(110,332)	-	(3,819)	(5,140)	(1,984,576)	-	(53,653)	(2,205,348)
Net Receivables	$ 2,295,436	$ 1,452,780	$ 1,520,250	$ 5,240,979	$ -	$ 91,886	$ 215,522	$ 2,039,864	$ 491,121	$ 7,416,958	$ 20,764,796

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, 2013, consists of the following:

General Fund	$ 47,828
Non major Funds:	
Ambulance Fund	253
Street Lights	33,540
Recreation	19,860
Total Nonmajor	53,653
Debt Service Fund:	
General Obligation Bond Series 1992	110,332
Enterprise Funds:	
Solid Waste	3,819
Mosquito Abatement	5,140
Utilities System	1,984,576
Total allowance for uncollectible accounts	$ 2,205,348

Upon further analysis of the Utilities System accounts receivable at December 31, 2013, 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.

NOTE 6 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2013 was as follows:

	January 1, 2013	Additions	Reductions	December 31, 2013
Governmental Activities				
Capital assets not being depreciated:				
Land	$ 3,642,983	$ 333,271	$ -	$ 3,976,254
Construction-in-progress	5,859,778	3,359,658	(4,472,375)	4,747,061
Total capital assets not being depreciated	9,502,761	3,692,929	(4,472,375)	8,723,315
Capital assets being depreciated:				
Buildings and building improvements	32,751,686	700,882	-	33,452,568
Street system	169,103,456	1,084,264	-	170,187,720
Drainage system	19,628,005	1,575,199	-	21,203,204
Furniture, fixtures, and equipment	9,693,985	156,902	-	9,850,887
Vehicles	8,709,190	708,389	(33,922)	9,383,657
Total capital assets being depreciated	239,886,322	4,225,636	(33,922)	244,078,036
Less accumulated depreciation:				
Buildings and building improvements	8,071,528	896,256	-	8,967,784
Street system	143,634,340	1,882,478	-	145,516,818
Drainage system	5,647,860	510,861	-	6,158,721
Furniture, fixtures, and equipment	7,173,483	506,539	-	7,680,022
Vehicles	6,701,206	423,597	(31,020)	7,093,783
Total accumulated depreciation	171,228,417	4,219,731	(31,020)	175,417,128
Total capital assets being depreciated, net	68,657,905	5,905	(2,902)	68,660,908
Total governmental activities capital assets, net	$ 78,160,666	$ 3,698,834	$ (4,475,277)	$ 77,384,223

The remaining $1,205,171 of completed capital projects were transferred to the business-type activities and are shown in the next table.

NOTE 6 - CAPITAL ASSETS (CONTINUED)

	January 1, 2013	Additions	Reductions	December 31, 2013
Business-Type Activities				
Capital assets not being depreciated:				
Land	$ 1,678,616	$ -	$ -	$ 1,678,616
Construction-in-progress	-	352,803	-	352,803
Total capital assets not being depreciated	1,678,616	352,803	-	2,031,419
Capital assets being depreciated:				
Buildings and building improvements	14,244,322	160,544	-	14,404,866
Systems – water and sewer	204,656,997	1,275,578	-	205,932,575
Furniture, fixtures, and equipment	4,399,659	1,156,061	(64,425)	5,491,295
Vehicles	1,801,281	165,444	(107,398)	1,859,327
Total capital assets being depreciated	225,102,259	2,757,627	(171,823)	227,688,063
Less accumulated depreciation:				
Buildings and building improvements	1,930,422	385,076	-	2,315,498
Systems – water and sewer	90,070,098	4,408,658	-	94,478,756
Furniture, fixtures, and equipment	2,305,154	210,430	(64,425)	2,451,159
Vehicles	1,528,306	86,402	(107,398)	1,507,310
Total accumulated depreciation	95,833,980	5,090,566	(171,823)	100,752,723
Total capital assets being depreciated, net	129,268,279	(2,332,939)	-	126,935,340
Total business-type activities capital assets, net	$ 130,946,895	$ (1,980,136)	$ -	$ 128,966,759

ST. JOHN THE BAPTIST PARISH COUNCIL
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NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013

NOTE 6 - CAPITAL ASSETS (CONTINUED)

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

Governmental activities:	
General government	$ 462,048
Public safety	640,859
Public works	2,485,563
Culture and recreation	582,064
Economic development	10,923
Health & welfare	38,274
Total	$ 4,219,731
Business-type activities:	
Solid Waste	$ -
Utilities Operations	2,372,405
Mosquito Operations	-
Sewerage Operations	2,718,161
Total	$ 5,090,566

Construction in progress is comprised of the following:

	Expended to 12/31/13
Governmental Activities:	
East Bank Multi Use Trail	$ 1,013,831
Edgard Expansion	596,149
Inflow and Infiltration	578,822
Shoreline Protection Project - Reserve	425,339
Wastewater Line Rehabilitation	411,454
Eastbank Complex	348,142
Airline Highway Improvements	299,849
Canal Clearing/Drainage	182,702
Sewer Manholes	167,598
Foxwood Drainage	144,689
Levee Project	142,345
Reserve Drainage HMP	129,060
Redbud Drainage	65,977
Infiltration Repairs	65,165
Repairs to St. 91	52,746
Shoreline Protection – West Des Allemands	42,785
Peavine Boat Launch	34,404
Foxwood Levee	34,312
Generator Installation	11,692
Total Governmental Activities	4,747,061

NOTE 6 - CAPITAL ASSETS (CONTINUED)

Business-type Activities:

Homewood/Central Ave Drainage	$	200,123
Water Tower Phase 2		82,858
East Bank Multi Use Trail		24,183
Inflow and Infiltration		24,183
Edgard Clarifier		21,456
Total Business-Type Activities		352,803
TOTAL CONSTRUCTION IN PROGRESS	$	5,099,864

The Parish has committed to spending approximately $23 million to complete the above projects.

NOTE 7 - PENSION PLAN

Parochial Employees' Retirement System of Louisiana

Plan Description

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

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

NOTE 7 - PENSION PLAN (CONTINUED)

withdraw their employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

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

Funding Policy

Under Plan A, Members are required by statute to contribute 9.5 percent of their annual covered salary and the St. John the Baptist Parish Council is required to contribute at an actuarially determined rate. The current employer contribution rate is 15.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish (except Orleans and East Baton Rouge Parishes). These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the St. John the Baptist Parish Council are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year.

Firefighters' Retirement System

Plan Description

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

Employees with 20 or more years of service who have attained age 50 or employees who have 12 years of service who have attained age 55 or 25 years of service at any age, are entitled to annual pension benefits equal to 3.33% of their average final compensation based on the 36 consecutive months of highest pay multiplied by their total years of service, not to exceed 100 percent. Employees may elect to receive their pension benefits in the form of a joint and survivor annuity. Employees terminating before rendering 12 years of service forfeit the right to receive accumulated plan benefits attributable to their employer's contributions. Benefits are payable over the employees' lives in the form of a monthly annuity.

NOTE 7 - PENSION PLAN (CONTINUED)

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

Funding Policy

Contributions for all members are established by statute at 8.0% of earnable compensation. The contributions are deducted from the member's salary and remitted by the participating agency. According to state statute, contributions for all employers are actuarially determined each year. The employer's contribution rate was 23.25% through June 30, 2013. Effective July 1, 2013, the employer's contribution rate increased to 24%.

Basis of Accounting

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

Method Used to Value Investments

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

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

	December 31,		
	2011	2012	2013
Employer required contribution rate	15.75%	15.75%	16.75%
Covered payroll	$ 7,559,657	$ 8,245,498	$ 9,716,198
Required employer contributions	$ 1,190,646	$ 1,298,666	$ 1,627,474
Actual Parish contributions	$ 1,190,646	$ 1,298,666	$ 1,627,474

NOTE 7 - PENSION PLAN (CONTINUED)

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

	December 31,		
	2011	2012	2013
Employer required contribution rate	21.5%/23.25%	23.25%/24%	24%/28.25%
Covered payroll	$ 1,852,401	$ 1,858,173	$ 1,701,087
Required employer contributions	$ 414,293	$ 438,870	$ 441,607
Actual Parish contributions	$ 414,293	$ 438,870	$ 441,607

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS

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

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

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

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

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

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

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

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Annual Required Contribution. St. John the Baptist Parish's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The Annual Required Contribution (ARC) is the sum of the Normal Cost plus the contribution to amortize the Actuarial Accrued Liability (AAL). A level dollar, closed amortization period of 30 years (the maximum amortization period allowed by GASB 45) has been used for the postemployment benefits. This period commences January 1, 2013 for that portion of the AAL representing the initial measurement of the implicit rate subsidy and on January 1, 2008 for the remaining portion of the AAL.

The following presents the calculation of the ARC for the current fiscal year ending December 31, 2013 and the prior actuarial valuation for the fiscal year ending December 31, 2010:

Fiscal 2013

	Medical	Dental	Life
Normal Cost plus interest to EOY	$ 914,938	$ 27,734	$ 10,524
25 year UAL amortization amount	1,232,966	52,769	20,520
29 year UAL amortization amount due to implicit subsidy	118,453	-	-
Annual Required Contribution (ARC)	$ 2,266,357	$ 80,503	$ 31,044

Fiscal 2012

	Medical	Dental	Life
Normal Cost plus interest to EOY	$ 879,748	$ 26,667	$ 10,119
26 year UAL amortization amount	1,141,660	50,508	19,578
30 year UAL amortization amount due to implicit subsidy	113,874	-	-
Annual Required Contribution (ARC)	$ 2,135,282	$ 77,175	$ 29,697

The annual required contributions for the Net Other Post-employment Benefit (OPEB) Obligation are paid from all funds that contain payroll expenditures. The four main funds that pay the contributions are the General Fund, Roads and Bridges, Utilities, and Sewerage.

Funded Status and Funding Progress. In 2013 and 2012, the Parish made no contributions to its post-employment benefit plan. The plan was not funded, has no assets, and hence has a funded ration of zero. Based on January 1, 2012, actuarial valuation, the most recent valuation, the actuarial accrued liability (AAL) at the end of the year December 31, 2013 was $22,418,179 which was defined as that portion, as determined by a particular actuarial cost method (The Parish uses the Unit Credit Cost Method), of the actuarial present value of post-employment plan benefits and expenses which is not provided by normal cost.

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Net Post-employment Benefit Obligation. The table below presents the Parish's Net Other Post-employment Benefit (OPEB) Obligation for fiscal year ending December 31, 2013:

	Medical	Dental	Life
Beginning Net OPEB Obligation at 1/1/2013	$ 6,417,895	$ 174,599	$ 89,713
Annual required contribution	2,266,357	80,503	31,044
Interest on Net OPEB Obligation	256,716	6,984	3,589
ARC Adjustment	(395,021)	(8,517)	(5,522)
OPEB Cost	2,128,052	78,970	29,111
Contributions	-	-	-
Current year retiree premium	(504,349)	(42,711)	(9,621)
Current year retiree premium	(108,829)	-	-
Change in Net OPEB Obligation	1,514,874	34,029	19,489
Ending Net OPEB Obligation at 12/31/2013	$ 7,932,769	$ 208,628	$ 109,202

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

Post Employment Benefit	Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual Cost Contributed	Net OPEB Obligation (Asset)
Medical	12/31/11	$ 1,865,280	26.4%	$ 4,984,367
Dental	12/31/11	55,936	68.7%	141,566
Life	12/31/11	35,221	28.6%	73,009
Medical	12/31/12	$ 1,844,832	29.5%	$ 6,417,895
Dental	12/31/12	55,690	55.6%	174,599
Life	12/31/12	34,810	40.8%	89,713
Medical	12/31/13	$ 2,128,052	28.8%	$ 7,932,769
Dental	12/31/13	76,740	55.7%	208,628
Life	12/31/13	29,110	33.1%	109,202

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

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

(investment return assumption); (6) the period to which the costs apply (past, current, or future years of service by employees); and (7) aging factors. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

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

Retired employees and dependents who under age 65 or not otherwise covered by Medicare are covered by the Parish's employee medical insurance plan; a single premium rate structure applies to both employees and retirees. This creates an additional OPEB liability because retirees, being older, have higher health care costs than active employees, being younger. The medical premium for retirees is insufficient to recover their total health costs, so the employee premium is implicitly overstated to subsidize the higher-cost retirees and the premium for retirees is understated. This difference creates an implicit premium rate subsidy. This implicit premium rate subsidy is considered a benefit that, under GASB Statement No. 45, should be included in OPEB valuations and is so included in the January 1, 2012 valuation.

Actuarial Cost Method. The ARC for 2013 was determined using the Projected Unit Credit Cost Method.

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

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

Age	Percent Turnover
18 – 25	25.0%
26 – 40	15.0%
41 – 54	8.0%
55+	6.0%

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

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

10 years of service; or, age 65 and 7 years of service. Entitlement to benefits continues through Medicare to death.

Investment Return Assumption (Discount Rate). GASB Statement No. 45 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 4% annual investment return has been used in this valuation. This is a conservative estimate of the expected long term return of a balanced and conservative investment portfolio under professional management.

Health Care Cost Trend Rate. Health care trend is an assumption as to the future increases in health care costs. The trend rate includes a general inflation factor of 2.5%. Sample medical care trend rates, the percent by which health care cost for the year shown exceed those for the prior year, are as follows:

Year	Rate	Year	Rate
2012-2013	9.0%	2017-2018	7.4%
2013-2014	9.0%	2018-2019	6.6%
2014-2015	9.0%	2019-2020	5.8%
2015-2016	8.2%	2020+	5.0%

Mortality Rate. Separate rates are used for annuitants (retirees and dependents receiving benefits) and non-annuitants (employees). To incorporate continual mortality improvement (i.e., longer life expectancies) and ease of availability, the mortality table used is the IRS pension plan valuation table applicable for the current year. Sample rates of mortality for non-annuitants are:

	Rate per 1,000	
Age	Males	Females
25	0.287	0.141
35	0.675	0.352
45	1.059	0.727
55	1.805	2.034
65	5.175	5.084

NOTE 9 - ACCOUNTS, SALARIES, AND OTHER PAYABLES

The following is a summary of accounts, contracts, salaries, and other payables as of December 31, 2013.

	Class of Payable				
	Salaries	Withholdings	Contracts	Accounts	Total
General Fund	$ 58,659	$ 213,613	$ -	$ 345,172	$ 617,444
Road & Bridges	-	213,066	19,863	1,442,765	1,675,694
2010 Sewer Construct.	-	-	-	17,573	17,573
Solid Waste	-	-	-	579,829	579,829
Mosquito Control	-	-	-	116,711	116,711
Utilities	65,126	133,548	-	1,032,950	1,231,624
Sewerage	74,354	163,504	-	593,540	831,398
Non-major funds	33,229	61,089	58,929	1,370,822	1,524,069
Total	$ 231,368	$ 784,820	$ 78,787	$ 5,499,367	$ 6,594,342

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, 2013:

Description	Capitalizable Amount	Interest Rate	Termination Date	Principal Balance	Interest to Maturity
Governmental Funds:					
Reserve Rescue Pumper	$ 406,000	4.30	12/01/14	$ 65,568	$ 2,817
Garyville Rescue Pumper	340,745	5.25	07/08/16	121,069	12,929
Total Leases Payable	$ 746,745		-	$ 186,637	$ 15,746

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, 2013:

Year Ended	Governmental Funds
2014	$ 113,050
2015	44,666
2016	44,667
Total Minimum Lease Payments	202,383
Less: Amounts Representing Interest	(15,746)
Present Value of Net Minimum Lease Payments	$ 186,637

ST. JOHN THE BAPTIST PARISH COUNCIL
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NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013

NOTE 11 - LONG-TERM DEBT

The following is a summary of long-term debt transactions of the Parish for the year ended December 31, 2013:

	Balance 1/1/13	Issues Additions Adjustments	Payments Expenditures Adjustments	Balance 12/31/13	Due Within One Year
Governmental Activities					
General Obligation Bonds	$ 45,700,000	$ 6,050,000	$ (8,450,000)	$ 43,300,000	$ 2,820,000
Certificates of Indebtedness	1,802,000	-	(409,000)	1,393,000	426,000
Public Improvement Bonds	19,090,000	-	(2,055,000)	17,035,000	2,060,000
Sales Tax & Revenue Bonds	5,171,000	-	(737,000)	4,434,000	731,000
State Revolving Fund Loan	198,931	265,514	(62,000)	402,445	63,000
Capital Lease Obligations	437,339	-	(250,702)	186,637	103,877
Net OPEB Obligation	6,682,207	2,233,902	(665,510)	8,250,599	-
Less Premium	559,497	-	(58,872)	500,625	-
Total Governmental Activities	79,640,974	8,549,416	(12,688,084)	75,502,306	6,203,877
Business-Type Activities					
Revenue Bonds	4,720,000	-	(250,000)	4,470,000	255,000
State Revolving Fund Loans	-	158,478	-	158,478	6,000
Total Business-type Activities	4,720,000	158,478	(250,000)	4,628,478	261,000
Total Long-Term Debt	$ 84,360,974	$ 8,707,894	$ (12,938,084)	$ 80,130,784	$ 6,464,877

NOTE 11 - LONG-TERM DEBT (CONTINUED)

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

Bond Type	Date of Issuance	Authorized and Issued	Interest Rate %	Maturity Date	Principal Outstanding	Interest to Maturity
Government Activities:						
Public Improvement Bonds						
Public Improvement Bonds, Series ST-1994	10/01/94	$ 500,000	5.5-10.0	01/01/14	$ -	$ -
Public Improvement Bonds, Series ST-1995	07/01/95	800,000	5.3-10.0	01/01/15	155,000	9,068
Public Improvement Bonds, Series ST-2010	03/01/10	15,000,000	2.0-4.1	12/01/29	14,980,000	5,947,012
Public Improvement Bonds, Series 2010	12/14/10	7,370,000	2.0	12/01/14	1,900,000	38,000
Total Public Improvement Bonds					17,035,000	5,994,080
General Obligation Bonds						
General Obligation Bonds - Series 2003	02/01/03	11,365,000	4.1-5.0	03/01/22	-	-
General Obligation Bonds - Series 2004	11/01/04	8,300,000	3.5-5.0	03/01/24	385,000	7,700
General Obligation Bonds - Series 2005	02/01/05	1,200,000	.1-5.95	03/01/24	120,000	3,885
General Obligation Refunding Bonds - Series 2008	11/06/08	4,560,000	3.59%	03/01/18	2,480,000	229,401
General Obligation Bonds – Series 2009	08/01/09	29,500,000	3.62-4.75	03/01/29	25,900,000	9,746,850
General Obligation Refunding Bonds - Series 2011	10/12/11	8,545,000	2.0-5.0	03/01/22	8,365,000	1,708,775
General Obligation Refunding Bonds Series 2013	11/13/13	6,050,000	2.25	03/01/24	6,050,000	831,600
Total General Obligation Bonds					43,300,000	12,528,211
Certificates of Indebtedness						
Certificate of Indebtedness-2004	10/20/04	723,000	4.78	04/01/20	406,000	61,782
Certificate of Indebtedness-2005	06/07/05	750,000	3.80	04/01/15	175,000	6,745
Certificate of Indebtedness-2007	11/08/07	600,000	4.08	04/01/17	310,000	26,520
Certificate of Indebtedness-2007A	12/21/07	200,000	4.25	04/01/17	90,000	7,863
Certificate of Indebtedness-2011	02/15/11	800,000	2.67	04/01/15	412,000	8,300
Total Certificates of Indebtedness					1,393,000	111,210
Sales Tax & Revenue Bonds						
Series 2005	02/01/05	1,300,000	3.5-6.0	02/01/20	725,000	108,360
Series 2006	02/01/06	765,000	0.1-6.0	02/01/20	445,000	79,396
Series 2006 (2)	08/21/06	5,650,000	4.18	04/01/18	2,727,000	295,213
Series 2006A	09/26/06	550,000	4.18	04/01/18	262,000	28,440
Revenue Bonds Series 2009	08/4/09	430,000	1.50-4.25	08/01/19	275,000	37,338
Total Sales Tax & Revenue Bonds					4,434,000	548,747
Loans						
State Revolving Fund Loan	10/19/12	1,359,000	.45	12/01/32	402,445	6,661
Total Loans					402,445	6,661
Total Governmental					66,564,445	19,188,909
Business-type Activities:						
Revenue Bonds						
Water Revenue Utility Bonds Series 2012	03/20/12	4,870,000	1.2-2.95	12/1/28	4,470,000	1,028,168
Total Revenue Bonds					4,470,000	1,028,168
Loans						
State Revolving Fund Loan	9/18/13	5,500,000	.0295	12/1/32	158,478	54,326
Total Loans					158,478	54,326
Total Business-type					$ 4,628,478	$ 1,082,494

NOTE 11 - LONG-TERM DEBT (CONTINUED)

Annual debt service to maturity on bonds and certificates, including interest of $20,271,403, are as follows:

Year Ending December 31,	General Obligation Bonds	Public Improvement Bonds	Sales Tax & Revenue Bonds	Certificates of Indebtedness	Loans	Total Government Activities	Utility Revenue Bonds	Loans	Total Business Total
2014	4,385,838	2,695,324	902,460	467,379	64,811	8,515,812	367,434	10,675	378,109
2015	4,388,646	1,283,106	910,007	472,133	64,528	7,118,420	363,355	10,498	373,853
2016	4,427,262	1,297,256	908,338	179,063	65,244	6,877,163	368,765	10,321	379,086
2017	4,451,920	1,310,356	912,388	179,326	64,956	6,918,946	363,598	10,144	373,742
2018	4,481,785	1,319,756	910,810	65,692	65,668	6,843,711	363,033	9,967	373,000
2019-2023	19,026,169	6,717,981	438,744	140,617	83,899	26,407,410	1,831,868	52,885	1,884,753
2024-2028	12,287,080	6,973,581	-	-	-	19,260,661	1,840,115	53,251	1,893,366
2029-2033	2,379,511	1,431,720	-	-	-	3,811,231	-	55,063	55,063
Total debt service To maturity	55,828,211	23,029,080	4,982,747	1,504,210	409,106	85,753,354	5,498,168	212,804	5,710,972
Less amounts representing interest:									
2014	$ 1,565,838	$ 635,324	$ 171,460	$ 41,379	$ 1,811	$ 2,415,812	$ 112,434	$ 4,675	$ 117,109
2015	1,493,646	588,106	140,007	28,133	1,528	2,251,420	108,355	4,498	112,853
2016	1,387,262	567,256	107,338	18,063	1,244	2,081,163	103,765	4,321	108,086
2017	1,276,920	545,356	73,388	11,326	956	1,907,946	98,598	4,144	102,742
2018	1,156,785	514,756	37,810	6,692	668	1,716,711	93,033	3,967	97,000
2019-2023	4,011,169	2,057,981	18,744	5,617	454	6,093,965	361,868	16,885	378,753
2024-2028	1,587,080	1,028,581	-	-	-	2,615,661	150,115	11,251	161,366
2029-2033	49,511	56,720	-	-	-	106,231	-	4,585	4,585
Total Interest	12,528,211	5,994,080	548,747	111,210	6,661	19,188,909	1,028,168	54,326	1,082,494
Total principal	$ 43,300,000	$ 17,035,000	$ 4,434,000	$ 1,393,000	$ 402,445	$ 66,564,445	$ 4,470,000	$ 158,478	$4,628,478

NOTE 11 - LONG-TERM DEBT (CONTINUED)

General Obligation Bonds, totaling $43,300,000 are secured by an annual ad valorem tax levy. In accordance with Louisiana Revised Statute 39:562, the Council is legally restricted from incurring long-term bonded debt in excess of 35 percent of the assessed value of property in the Parish. The statute also states the Parish is restricted from incurring long-term bonded debt in excess of 10 percent of assessed value for any one purpose. The statutory debt limit for the Parish is reported in the Statistical Section of the Parish's Comprehensive Annual Financial Report. The total indebtedness secured by ad valorem taxes totaled $43,300,300.

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

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

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

Defeasance of Debts

In 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

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. The difference between the cash flows required to service the old debt and the cash flows required to service the new debt totaled $159,330. An economic gain (difference between the present value of the old debt and new debt service payments) of $105,623 resulted from the refunding.

At December 31, 2013, $26,835,024 of bonds outstanding are considered defeased.

NOTE 12 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of December 31, 2013, is as follows:

	Payable Funds				
	Governmental Activities				
	General Fund	Sales Tax District	Road & Bridges	Non-Major Funds	Total
Receivable Funds					
Governmental Activities					
General Fund	$ -	$ -	$ 246,902	$ 900,305	$ 1,147,207
Road & Bridges	198,701	-	-	1,465,708	1,664,409
Non-Major Funds	391,778	-	94,948	87,370	574,096
Sub-total	590,479	-	341,850	2,453,383	3,385,712
Business-Type Activities					
Mosquito	2,766	-	-	-	2,766
Utilities	218,351	300,000	117,429	105,310	741,090
Sewerage	582,352	400,000	55,959	259,995	1,298,306
Sub-total	803,469	700,000	173,388	365,305	2,042,162
Total	$1,393,948	$ 700,000	$ 515,238	$2,818,688	$ 5,427,874

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

	Payable Funds		
	Business-type Activities		
	Utilities Fund	Sewerage Fund	Total
Receivable Funds			
Governmental Activities			
General Fund	$ 340,148	$ 201,789	$541,937
Sales Tax District	-	1,629,607	1,629,607
Road & Bridges	80,715	73,563	154,278
Non-Major Funds	108,774	9,910	118,684
Sub-total	529,637	1,914,869	2,444,506
Business-Type Activities			
Solid Waste	1,402,122	-	1,402,122
Mosquito	181,705	-	181,705
Utilities	-	232,198	232,198
Sewerage	2,201,939	-	2,201,939
Sub-total	3,785,766	232,198	4,017,964
Total	$4,315,403	$2,147,067	$ 6,462,470

	Due From Other Funds	Due To Other Funds	Net Internal Balances
Governmental Activities	$ 5,830,218	$ (5,427,874)	$ 402,344
Business-Type Activities	6,060,126	(6,462,470)	(402,344)
Total	$ 11,890,344	$(11,890,344)	$ -

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.

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

A summary of interfund transfers at December 31, 2013, are as follows:

	Governmental Activities				
	Transfers In:				
	General Fund	Sales Tax District	Road & Bridges	Non-Major Funds	Total
Transfers Out:					
Governmental Activities					
General Fund	$ -	$ -	$ 622,845	$3,440,941	$ 4,063,786
Road & Bridges	-	4,750,000	-	310,321	5,060,321
Non-Major Funds	117,000	2,528,781	64,934	992,610	3,703,325
Sub-total	117,000	7,278,781	687,779	4,743,872	12,827,432
Business-Type Activities					
Mosquito	-	-	-	75,000	75,000
Utilities	-	1,300,000	56,707	-	1,356,707
Sewerage	-	1,900,000	-	324,799	2,224,799
Sub-total	-	3,200,000	56,707	399,799	3,656,506
Total	$ 117,000	$10,478,781	$ 744,486	$5,143,671	$ 16,483,938

	Business-type Activities			
	Transfers In:			
	Utilities Fund	Sewerage Fund	Mosquito Fund	Total
Transfers Out:				
Governmental Activities				
General Fund	$ 715,608	$ 674,062	$ 12,234	$ 1,401,904
Road & Bridges	63,596	63,596	-	127,192
Non-Major Funds	9,910	9,910	-	19,820
Sub-total	789,114	747,568	12,234	1,548,916
Business-Type Activities				
Utilities	-	174,270	-	174,270
Sewerage	177,469	-	-	177,469
Sub-total	177,469	174,270	-	351,739
Total	$ 966,583	$ 921,838	$ 12,234	$ 1,900,655

	Transfers In	Transfers Out	Net Transfers
Governmental Activities	$14,376,348	$(16,483,938)	$ (2,107,590)
Business-Type Activities	4,008,245	(1,900,655)	2,107,590
Total	$18,384,593	$(18,384,593)	$ -

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

Transfers are primarily used to move funds from:

a) The Sales Tax District to other funds in connection with the operations, capital improvements and maintenance of the Parish's road and bridges and sewer district.

b) The Economic Development Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

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 $1,205,171.

NOTE 13 - CRIMINAL COURT FUND

Louisiana Revised Statutes, at LSA-R.S. 15:571.11 requires that one-half of any surpluses remaining in the Criminal Court Fund at year-end shall be transmitted to the Parish's General Fund. At December 31, 2013, there was not a surplus in the Criminal Court Fund, therefore, no transfer was required to be made.

NOTE 14 - COMMITMENTS AND CONTINGENCIES

Litigation

The Parish is a named defendant in a number of claims and lawsuits resulting principally from personal injury, property damage, assessments, and construction claims. The Parish Attorney has reviewed these claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome to the Parish and to arrive at an estimate, if any, of the amount or range of potential loss to the Parish. As a result of such review, the various claims and lawsuits have been categorized into "probable," "reasonably possible," and "remote" contingencies as defined in GASB Codification C50. Legal counsel's opinion on the ultimate resolution of these matters is that little or no loss to the Parish should be incurred.

Federally Assisted Programs

The Parish receives significant financial assistance from numerous federal and state governmental agencies in the form of grants. The disbursement of funds generally requires compliance with terms and conditions specified in the grant agreements. The programs are audited in accordance with the Single Audit Act of 1984 and 1996 Amendments and also subject to further examination by the grantor agency. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013

NOTE 15 – FUND BALANCE

The following illustrates the specific purposes of each classification of fund balance in the financial statements:

	General Fund	Sales Tax District	Roads and Bridges	1992 General Obligation Sinking	2010 Sewer Construction Bond	Non-major Governmental Funds	Total
Nonspendable:							
Prepaids	$ 45,599	$ -	$ 72,560	$ -	$ -	$ 19,701	$ 137,860
Total Nonspendable	45,599	-	72,560	-	-	19,701	137,860
Restricted:							
Debt service	-	-	-	11,192,212	-	2,764,585	13,956,797
Special programs	-	9,797,701	1,449,117	-	-	19,170,091	30,416,909
Total Restricted	-	9,797,701	1,449,117	11,192,212	-	21,934,676	44,373,706
Committed:							
Capital projects	-	-	-	-	13,929,430	8,331,794	22,261,224
Special programs	-	-	-	-	-	3,729,686	3,729,686
Total Committed	-	-	-	-	13,929,430	12,061,480	25,990,910
Unassigned	2,134,318	-	-	-	-	-	2,134,318
Total	$ 2,179,917	$ 9,797,701	$ 1,521,677	$ 11,192,212	$ 13,929,430	$ 34,015,857	$ 72,636,794

NOTE 16 - PAYABLE FROM RESTRICTED ASSETS

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

	Utilities System
Customer deposits	$ 1,302,904
Current portion of bonds payable	255,000
Accrued interest payable	9,661
Total	$ 1,567,565

NOTE 17 - RISK MANAGEMENT

The Parish is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. The more significant insurance coverage includes water and sewerage commercial general liability, workers' compensation, business auto and commercial property. There have been no settlements that have exceeded insurance coverage within the past three 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, 2013 were as follows:

	Library
Bank accounts per Statement of Net Position	$ 3,644,502

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.

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

	Library
Bank accounts Per Bank	$ 3,889,308

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	$ 250,000
Pledged securities held by the custodial bank in the name of the fiscal agent bank	$ 6,121,236

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, 2013 are as follows:

	Library
Equipment & furniture	$ 1,163,146
Library books	3,405,621
Buildings	4,905,643
Land	40,000
Subtotal	9,514,410
Less: Accumulated Depreciation	(4,123,239)
Total	$ 5,391,171

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

C. PENSION PLAN

Substantially all employees of the St. John the Baptist Parish Library are members of the Parochial Employees' Retirement System of Louisiana, which the Parish employees also participate in. For a detailed plan description, see Note 7 on pensions.

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

Library	December 31, 2011	December 31, 2012	December 31, 2013
Employer required contribution rate	15.75%	15.75%	16.75%
Covered payroll	$ 938,406	$ 1,017,385	$ 882,382
Required employer contributions	$ 147,799	$ 160,309	$ 147,799
Library contributions	$ 147,799	$ 160,309	$ 147,799

D. OTHER POST-EMPLOYMENT BENEFITS

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

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

Fund Policy. The Library contributes 100% of the costs of the current year's health, dental and life insurance premiums for eligible retired employees. The Library finances its plan on

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

a pay-as-you-go basis; therefore, no funds are reserved for payment of future health insurance premiums. For the year ended December 31, 2013, 2012, and 2011, the Library contributed $89,590, $69,862, and $61,021, respectively to the plan on behalf of the retirees.

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

The actuarial computed ARC is as follows:

Normal cost	$ 99,072
30 year UAL amortization amount	118,951
Annual required contribution (ARC)	218,023

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)	$ 218,023
Interest on net OPEB obligation	25,081
Adjustments to Annual Required Contribution	(36,261)
Annual OPEB cost	206,843
Contributions made	(89,590)
Increase in net OPEB obligation	117,253
Net OPEB obligation at beginning of year	$ 764,018
Net OPEB obligation at end of year	$ 881,271

The Library's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the year 2013 was, $206,843, 44%, and $881,271.

Funded Status and Funding Progress. As of December 31, 2013, the actuarial accrued liability for benefits was $2,056,920, all of which was unfunded. The covered payroll (annual payroll of active employees covered by the plan) was $1,095,628, and the ratio of the unfunded actuarial accrued liability (UAAL) to the covered payroll was 88%.

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

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

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

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.

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.

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

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

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. OTHER LONG-TERM DEBT

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

1. Accrued Annual Leave

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

	Unused Annual Leave
Long-term obligations payable at December 31, 2012	$ 71,970
Additions	74,299
Deductions	(65,427)
Long-term obligations payable at December 31, 2013	$ 80,842

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

2. Operating Leases

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

Year Ending December 31,	Amount
2014	$ 14,520
2015	14,520
2016	14,520
2017	14,224
2018	7,174
Total	$ 64,958

NOTE 19 – DEFERRED INFLOWS OF RESOURCES

At December 31, 2013, the Parish has unearned revenues as follows:

Governmental Activities	
Federal Grant	$ 187,531
Total Governmental Funds	187,531
Disaster Grant recognized as revenue on the Government-wide in 2013	(187,531)
Total Government-wide	$ -0-

NOTE 20 – RESTATEMENT

On the December 31, 2012 financial statements, the Parish properly reported a deferred issuance cost of $58,129 and $555,139 in the Utilities Fund and the Governmental Activities, respectively. With the implementation of Governmental Accounting Standards Boards Statement No. 65, *Items Previously Reported as Assets and Liabilities*, these deferred issuance costs are to be expensed as incurred rather than over the life of the bond. In accordance with the implementation requirements of GASB 65, the Parish has restated the prior year balances. This prior period adjustment is presented as an adjustment to the beginning net position in the Utilities Funds Statement of Revenues, Expenses and Changes in Net Position. This prior period adjustment is also presented as an adjustment to the beginning Net Position in the government-wide Statement of Activities.

NOTE 20 – RESTATEMENT (CONTINUED)

	As presented December 31, 2012	Prior Period Adjustment	As restated December 31, 2012
Utilities Fund			
Deferred Financing Costs	$ 58,129	$ (58,129)	$ -0-
Fund Balance	53,320,215	(58,129)	53,262,086
Change in Fund Balance	47,805,373	58,129	47,863,432
Governmental Activities			
Deferred Financing Costs	$ 555,139	$ (555,139)	$ -0-
Fund Balance	72,509,109	(555,139)	71,953,970
Change in Fund Balance	(1,461,059)	555,139	(905,920)

NOTE 21 – SUBSEQUENT EVENTS

The Parish has evaluated subsequent events through June 20, 2014, and identified the following subsequent events to be disclosed:

On May 13, 2014, the Council adopted an ordinance authorizing the incurring of debt and issuance of $18,000,000 of General Obligation Bonds, Series 2014, of the $30 million bond approved by voters.

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, 2013

Benefit	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Entry Age	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
Medical	1/1/2013	-	$ 21,273,261	$ 21,273,261	0%	$ 9,268,017	229.53%
Dental	1/1/2013	-	824,357	824,357	0%	9,268,017	8.89%
Life	1/1/2013	-	320,561	320,561	0%	9,268,017	3.46%
Medical	1/1/2012	-	$ 20,215,999	$ 20,215,999	0%	$ 8,990,889	224.85%
Dental	1/1/2012	-	807,254	807,254	0%	8,990,889	8.98%
Life	1/1/2012	-	312,905	312,905	0%	8,990,889	3.48%
Medical	1/1/2011	-	$ 18,807,487	$ 18,807,487	0%	$ 7,869,200	239.00%
Dental	1/1/2011	-	634,376	634,376	0%	7,869,200	8.06%
Life	1/1/2011	-	390,797	390,797	0%	7,869,200	4.97%

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, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance with Final Budget -
Revenues				
Taxes:				
Ad valorem	$ 1,935,912	$ 2,258,229	$ 2,258,229	$ -
Licenses and permits	1,705,000	1,667,292	1,757,425	90,133
Intergovernmental revenues:				
Federal grants	190,000	138,475	138,475	-
State funds:				
State revenue sharing	65,000	63,335	63,335	-
Other	125,000	101,817	101,817	-
Fees, charges, and commissions	50,950	102,817	102,816	(1)
Interest Income	5,000	2,771	2,771	-
Other revenue	60,000	53,951	53,952	1
Total Revenues	4,136,862	4,388,687	4,478,820	90,133
Expenditures				
General government:				
Legislative	568,450	475,931	475,937	(6)
Judicial	1,083,032	1,099,638	1,099,634	4
Executive	740,698	1,581,494	1,581,494	-
Elections	102,800	114,197	114,197	-
Finance and administration	1,607,828	2,766,540	2,760,056	6,484
Civil service	68,105	71,500	71,500	-
Building and plant	820,000	822,786	811,191	11,595
Planning and zoning	710,400	720,749	720,749	-
Public safety	673,900	560,426	650,558	(90,132)
Health and welfare	450,025	320,867	320,868	(1)
Capital Outlay	-	-	41,834	(41,834)
Debt service				
Principal	1,172,663	970,999	971,000	(1)
Interest	-	203,738	203,738	-
Total Expenditures	7,997,901	9,708,865	9,822,756	(113,891)
Excess (Deficiency) of Revenues Over Expenditures	(3,861,039)	(5,320,178)	(5,343,936)	(23,758)
Other Financing Sources (Uses)				
Transfers in	3,996,760	5,465,688	5,465,690	2
Transfers out	(117,000)	(117,000)	(117,000)	-
Total Other Financing Sources (Uses)	3,879,760	5,348,688	5,348,690	2
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	18,721	28,510	4,754	(23,756)
Fund Balance, Beginning of Year	2,175,163	2,175,163	2,175,163	-
Fund Balance, End of Year	$ 2,193,884	$ 2,203,673	$ 2,179,917	$ (23,756)

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, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance with Final Budget -
Revenues				
Taxes:				
Sales and use	$ 8,319,825	$ 8,813,017	$ 8,813,018	$ 1
Interest Income	32,000	32,505	32,505	-
Total Revenues	8,351,825	8,845,522	8,845,523	1
Expenditures				
General government:				
Finance and administration	-	700	700	-
Total Expenditures	-	700	700	-
Excess (Deficiency) of Revenues Over Expenditures	8,351,825	8,844,822	8,844,823	1
Other Financing Sources (Uses)				
Transfers out	(11,428,556)	(10,478,781)	(10,478,781)	-
Total Other Financing Sources (Uses)	(11,428,556)	(10,478,781)	(10,478,781)	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(3,076,731)	(1,633,959)	(1,633,958)	1
Fund Balance, Beginning of Year	11,431,659	11,431,659	11,431,659	-
Fund Balance, End of Year	$ 8,354,928	$ 9,797,700	$ 9,797,701	$ 1

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, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance with Final Budget -
Revenues				
Taxes:				
Sales and use	$ 3,425,315	$ 3,622,093	$ 3,622,093	$ -
Intergovernmental revenues:				
Federal grants	-	626,385	530,343	(96,042)
State funds:				
Parish transportation	520,000	559,188	559,188	-
Other	65,564	752	-	(752)
Fees, charges, and commissions	160,796	110,703	110,704	1
Fines and forfeitures	-	92,076	92,076	-
Interest Income	4,000	2,318	2,318	-
Other revenue	24,685	48,833	48,833	-
Total Revenues	4,200,360	5,062,348	4,965,555	(96,793)
Expenditures				
Transportation	8,585,342	9,964,962	7,742,723	2,222,239
Capital Outlay	-	-	2,337,233	(2,337,233)
Total Expenditures	8,585,342	9,964,962	10,079,956	(114,994)
Excess (Deficiency) of Revenues Over Expenditures	(4,384,982)	(4,902,614)	(5,114,401)	(211,787)
Other Financing Sources (Uses)				
Transfers in	4,750,000	5,200,651	5,187,513	(13,138)
Transfers out	(364,710)	(628,030)	(744,486)	(116,456)
Total Other Financing Sources (Uses)	4,385,290	4,572,621	4,443,027	(129,594)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	308	(329,993)	(671,374)	(341,381)
Fund Balance, Beginning of Year	2,193,051	2,193,051	2,193,051	-
Fund Balance, End of Year	$ 2,193,359	$ 1,863,058	$ 1,521,677	$ (341,381)

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2013

NOTE A - BUDGETARY BASIS OF ACCOUNTING

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

OTHER SUPPLEMENTARY INFORMATION

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF COUNCIL MEMBERS AND PARISH PRESIDENT COMPENSATION
For the Year Ended December 31, 2013

The schedule of compensation paid to the Parish President and Parish Councilmen is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the Parish Council is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statutes, at LSA-R.S. 33:1233, the Parish Council has elected the monthly payment method of compensation. Under this method, the Councilmen receive approximately $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 PRESIDENT	AMOUNT
Natalie Robottom, Parish President	$ 152,998 *

* Total compensation includes car allowance of $9,600.

PARISH COUNCIL	
Lucien J. Gauff, III, Division A	$ 13,030
Jaclyn Hotard, Division B	13,030
Art Smith, District I	13,030
Ranney Wilson, District II	11,830
Lennix Madere, Jr., District III	11,830
Marvin Perriloux, District IV	11,830
Larry Snyder, District VI	11,830
Michael P. Wright, District V	8,230
Cheryl Millet, District VII	8,230
Parish Council Total	$102,870*

* Total compensation includes travel stipends of $28,800

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2013

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.

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.

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

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

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

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

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.

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

DEBT SERVICE FUNDS

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

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

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.

2002 General Obligation Bond Construction Fund - The fund was created by a 2002 bond issuance for the purpose of funding construction of various capital projects.

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

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

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

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ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2013

	Special Revenue					
	Health Unit Tax	ARC Maintenance	Juvenile Detention Center	Ambulance	Convention Center	Senior Citizens Tax
Assets						
Cash and cash equivalents	$ 581,126	$ 322,155	$ 676,959	$ 66,473	$ 553,350	$ 15,671
Receivables, net						
Accounts	-	-	-	10,172	2,850	-
Ad valorem taxes	410,795	415,076	427,873	-	-	423,625
Sales & Use	-	-	-	-	-	-
Other	-	-	-	-	-	-
Due from other funds	-	-	-	92,439	-	-
Due from other governments	10,646	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	$ 1,002,567	$ 737,231	$ 1,104,832	$ 169,084	$ 556,200	$ 439,296
Liabilities and Fund Balance						
Liabilities						
Accounts and salaries payable	$ 15,226	$ 55,805	$ 27,606	$ 54,917	$ 20,768	$ -
Contracts payable	-	-	-	-	-	-
Due to other funds	28,999	-	14,689	2,234	16,905	-
Other Liabilities	-	-	-	-	20,935	-
Total liabilities	44,225	55,805	42,295	57,151	58,608	-
Fund balance						
Nonspendable	-	-	-	-	-	-
Restricted	958,342	681,426	1,062,537	111,933	497,592	439,296
Unassigned	-	-	-	-	-	-
Total fund balance	958,342	681,426	1,062,537	111,933	497,592	439,296
Total Liabilities and Fund Balance	$ 1,002,567	$ 737,231	$ 1,104,832	$ 169,084	$ 556,200	$ 439,296

Special Revenue									
Hurricane Isaac	Economic Development	Airport Authority	Commun-ication District	Civil Defense	Street Lighting	Land Escrow	LaPlace Volunteer Fire Department	Reserve Volunteer Fire Department	Westbank Volunteer Fire Department
$ 611,334	$ 2,260,569	$ 70,330	$2,022,160	$598,248	$1,228,973	$ 7	$ 4,122,258	$ 407,254	$ 437,139
261,500	280	-	101,844	148	-	-	-	-	-
-	-	-	-	-	1,593,224	-	-	-	-
-	603,362	-	-	-	-	-	201,119	86,079	57,520
-	-	-	-	-	-	-	-	-	-
-	105,563	-	-	64,385	370,689	-	3,546	56	39,580
-	780	-	-	2,598	13,503	-	1,045	1,560	4,247
-	-	-	19,442	259	-	-	-	-	-
$ 872,834	$ 2,970,554	$ 70,330	$2,143,446	$665,638	$3,206,389	$ 7	$ 4,327,968	$ 494,949	$ 538,486
$ -	$ 72,471	$ -	$ 8,197	$ 24,253	$ 155,741	$ -	$ 37,754	$ 11,250	$ 54,832
-	-	-	-	-	-	-	-	-	5,275
872,834	419,551	-	11,217	6,511	102,972	-	15,648	6,697	4,475
-	-	-	-	-	-	-	-	-	-
872,834	492,022	-	19,414	30,764	258,713	-	53,402	17,947	64,582
-	-	-	19,442	259	-	-	-	-	-
-	2,478,532	70,330	2,104,590	634,615	2,947,676	7	4,274,566	477,002	473,904
-	-	-	-	-	-	-	-	-	-
-	2,478,532	70,330	2,124,032	634,874	2,947,676	7	4,274,566	477,002	473,904
$ 872,834	$ 2,970,554	$ 70,330	$2,143,446	$665,638	$3,206,389	$ 7	$ 4,327,968	$ 494,949	$ 538,486

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ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
December 31, 2013

	Special Revenue					
	Garyville Volunteer Fire Department	Fire Services	Criminal Court	Recreation Fund	CDBG	Animal Shelter
Assets						
Cash and cash equivalents	$ 410,534	$ 2,997,658	$ 348,255	$ 642,405	$ 1	$ 98,003
Receivables, net						
Accounts	-	-	61,144	200	903,797	-
Ad valorem taxes	-	-	-	939,901	-	320,711
Sales & Use	57,520	402,238	-	-	-	-
Other	-	-	-	99,804	-	-
Due from other funds	62	12,060	-	-	-	4,400
Due from other governments	922	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	$ 469,038	$ 3,411,956	$ 409,399	$ 1,682,310	$ 903,798	$ 423,114
Liabilities and Fund Balance						
Liabilities						
Accounts and salaries payable	$ 8,642	$ 121,716	$ 301,301	$ 45,669	$ -	$ 35,465
Contracts payable	-	-	-	-	-	-
Due to other funds	4,475	18,412	57,083	106,555	903,797	128,045
Other Liabilities	-	-	-	-	32,252	-
Total liabilities	13,117	140,128	358,384	152,224	936,049	163,510
Fund balance						
Nonspendable	-	-	-	-	-	-
Restricted	455,921	3,271,828	51,015	1,530,086	-	259,604
Unassigned	-	-	-	-	(32,251)	-
Total fund balance	455,921	3,271,828	51,015	1,530,086	(32,251)	259,604
Total Liabilities and Fund Balance	$ 469,038	$ 3,411,956	$ 409,399	$ 1,682,310	$ 903,798	$ 423,114

Special Revenue		Debt Service						
Health & Human Services	Total Special Revenue	Parishwide Sewerage Sales Tax Reserve	Parishwide Sewerage Sales Tax Sinking	Economic Development Sales Tax Reserve	Economic Development Sales Tax Sinking	WVFD Fire Protection Reserve	WVFD Fire Protection Sinking	Total Debt Service
$ 258,983	$ 18,729,845	$ 1,427,768	$ 459,161	$ 382,687	$ 54,113	$ 273,349	$ 167,507	$2,764,585
875	1,342,810	-	-	-	-	-	-	-
-	4,531,205	-	-	-	-	-	-	-
-	1,407,838	-	-	-	-	-	-	-
-	99,804	-	-	-	-	-	-	-
-	692,780	-	-	-	-	-	-	-
-	35,301	-	-	-	-	-	-	-
-	19,701	-	-	-	-	-	-	-
$ 259,858	$ 26,859,284	$ 1,427,768	$ 459,161	$ 382,687	$ 54,113	$ 273,349	$ 167,507	$2,764,585
$ 11,043	$ 1,062,656	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	5,275	-	-	-	-	-	-	-
97,589	2,818,688	-	-	-	-	-	-	-
-	53,187	-	-	-	-	-	-	-
108,632	3,939,806	-	-	-	-	-	-	-
-	19,701	-	-	-	-	-	-	-
151,226	22,932,028	1,427,768	459,161	382,687	54,113	273,349	167,507	2,764,585
-	(32,251)	-	-	-	-	-	-	-
151,226	22,919,478	1,427,768	459,161	382,687	54,113	273,349	167,507	2,764,585
$ 259,858	$ 26,859,284	$ 1,427,768	$ 459,161	$ 382,687	$ 54,113	$ 273,349	$ 167,507	$2,764,585

(Continued)

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
December 31, 2013

	Capital Projects					
	2002 General Obligation Bond Construction	2004 Water General Obligation Construction	1990 PW Sewerage Construction Phase II	2009 General Obligation Bond	Total Capital Projects	Total Nonmajor Governmental Funds
Assets						
Cash and cash equivalents	$ 9,428	$ -	$ 146,668	$ 8,631,836	$ 8,787,932	$ 30,282,362
Receivables, net						
Accounts	-	-	-	-	-	1,342,810
Ad valorem taxes	-	-	-	-	-	4,531,205
Sales & Use	-	-	-	-	-	1,407,838
Other	-	-	-	-	-	99,804
Due from other funds	-	-	-	-	-	692,780
Due from other governments	-	-	-	-	-	35,301
Prepaid items	-	-	-	-	-	19,701
Total Assets	$ 9,428	$ -	$ 146,668	$ 8,631,836	$ 8,787,932	$ 38,411,801
Liabilities and Fund Balance						
Liabilities						
Accounts and salaries payable	$ 9,885	$ -	$ 199,929	$ 192,670	$ 402,484	$ 1,465,140
Contracts payable	8,130	-	26,904	18,620	53,654	58,929
Due to other funds	-	-	-	-	-	2,818,688
Other Liabilities	-	-	-	-	-	53,187
Total liabilities	18,015	-	226,833	211,290	456,138	4,395,944
Fund balance						
Nonspendable	-	-	-	-	-	19,701
Restricted	-	-	-	8,420,546	8,420,546	34,117,159
Unassigned	(8,587)	-	(80,165)	-	(88,752)	(121,003)
Total fund balance	(8,587)	-	(80,165)	8,420,546	8,331,794	34,015,857
Total Liabilities and Fund Balance	$ 9,428	$ -	$ 146,668	$ 8,631,836	$ 8,787,932	$ 38,411,801

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ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2013

	Special Revenue							
Revenues	Health Unit Tax	ARC Maintenance	Juvenile Detention Center	Ambulance	Convention Center	Senior Citizens Tax	Hurricane Isaac	Economic Development
Taxes:								
Ad valorem	$ 423,675	$ 428,090	$ 441,330	$ -	$ -	$ 436,915	$ -	$ -
Sales and use	-	-	-	-	-	-	-	3,622,093
Other taxes and penalties	-	-	-	-	-	-	-	-
Intergovernmental revenues:								
Federal grants	-	-	-	1,175	-	-	631,537	3,220
State funds:								
State revenue sharing	16,501	-	-	-	-	-	-	-
Other	-	-	-	-	130,000	-	-	-
Fees, charges, and commissions	-	-	-	390,482	90,117	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest Income	2,790	1,709	3,973	96	2,040	35	-	10,374
Other revenue	-	-	6,864	-	-	-	-	290,370
Total Revenues	442,966	429,799	452,167	391,753	222,157	436,950	631,537	3,926,057
Expenditures								
General government:								
Judicial	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Public safety	-	-	154,832	317,680	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Health and welfare	276,939	324,656	-	-	-	183,661	-	-
Economic development	-	-	-	-	-	-	-	1,190,538
Transportation	-	-	-	-	-	-	-	-
Culture & recreation	-	-	-	-	204,170	-	-	-
Capital outlay	25,593	-	-	-	-	-	-	-
Debt service								
Principal	-	-	-	-	-	-	-	-
Interest and Other	-	-	-	-	-	-	-	-
Total Expenditures	302,532	324,656	154,832	317,680	204,170	183,661	-	1,190,538
Excess (Deficiency) of Revenues Over Expenditures	140,434	105,143	297,335	74,073	17,987	253,289	631,537	2,735,519
Other Financing Sources (Uses)								
Debt issued	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	10,000
Transfers out	(29,762)	-	(423,368)	(12,234)	(120,604)	-	(631,537)	(3,034,383)
Total Other Financing Sources (Uses)	(29,762)	-	(423,368)	(12,234)	(120,604)	-	(631,537)	(3,024,383)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	110,672	105,143	(126,033)	61,839	(102,617)	253,289	-	(288,864)
Fund Balance, Beginning of Year	847,670	576,283	1,188,570	50,094	600,209	186,007	-	2,767,396
Fund Balance, End of Year	$ 958,342	$ 681,426	$ 1,062,537	$ 111,933	$ 497,592	$ 439,296	$ -	$ 2,478,532

Special Revenue									
Airport Authority	Communication District	Civil Defense	Street Lighting	Land Escrow	LaPlace Volunteer Fire Department	Reserve Volunteer Fire Department	Westbank Volunteer Fire Department	Garyville Volunteer Fire Department	Fire Services
$ -	$ -	$ -	$ 1,688,060	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	1,207,349	516,745	345,302	345,302	2,419,980
-	-	-	-	-	-	-	-	-	-
-	-	18,309	47,617	-	-	-	4,247	-	-
-	-	-	20,935	-	-	-	-	-	-
-	-	157,612	-	-	113,952	38,001	13,787	11,578	-
-	503,995	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
289	7,236	2,459	7,366	96	14,467	1,927	1,695	1,382	9,805
-	-	136,753	-	-	3,009	500	3,370	6,615	76,976
289	511,231	315,133	1,763,978	96	1,338,777	557,173	368,401	364,877	2,506,761
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	365,997	425,240	-	-	566,788	293,281	265,832	181,207	3,109,163
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
5,459	-	-	-	-	-	-	-	-	-
-	-	-	1,066,005	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	8,398	19,742	43,297	-	19,498	313,646	56,435	-	-
-	47,772	-	-	-	103,665	62,867	-	36,398	-
-	2,432	-	-	-	5,546	5,517	-	8,267	-
5,459	424,599	444,982	1,109,302	-	695,497	675,311	322,267	225,872	3,109,163
(5,170)	86,632	(129,849)	654,676	96	643,280	(118,138)	46,134	139,005	(602,402)
-	-	-	-	-	-	-	-	-	-
-	-	109,730	49,919	-	2,257	576	41,028	101,370	-
(1,688)	(1,688)	(3,375)	(221,649)	(30,113)	(105,063)	(142,090)	(76,511)	(130,158)	(5,671)
(1,688)	(1,688)	106,355	(171,730)	(30,113)	(102,806)	(141,514)	(35,483)	(28,788)	(5,671)
(6,858)	84,944	(23,494)	482,946	(30,017)	540,474	(259,652)	10,651	110,217	(608,073)
77,188	2,039,088	658,368	2,464,730	30,024	3,734,092	736,654	463,253	345,704	3,879,901
$ 70,330	$ 2,124,032	$ 634,874	$ 2,947,676	$ 7	$ 4,274,566	$ 477,002	$ 473,904	$ 455,921	$ 3,271,828

(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, 2013

	Special Revenue					
Revenues	Criminal Court	Recreation Fund	CDBG	Animal Shelter	Health & Human Services	Total Special Revenue
Taxes:						
Ad valorem	$ -	$ 999,517	$ -	$ 330,997	$ -	$ 4,748,584
Sales and use	-	-	-	-	-	8,456,771
Other taxes and penalties	-	604,691	-	-	-	604,691
Intergovernmental revenues:						
Federal grants	-	-	1,392,449	-	418,078	2,516,632
State funds:						
State revenue sharing	-	-	-	-	-	37,436
Other	-	22,360	-	500	2,500	490,290
Fees, charges, and commissions	59,988	51,484	-	91,521	11,320	1,198,907
Fines and forfeitures	1,592,545	-	-	-	-	1,592,545
Interest Income	2,205	3,254	-	749	905	74,852
Other revenue	-	7,135	-	-	2,844	534,436
Total Revenues	1,654,738	1,688,441	1,392,449	423,767	435,647	20,255,144
Expenditures						
General government:						
Judicial	2,096,503	-	-	-	-	2,096,503
Finance and administration	-	-	1,036,539	-	-	1,036,539
Public safety	-	-	-	416,098	-	6,096,118
Public works	-	-	-	-	-	-
Health and welfare	-	-	-	-	532,431	1,317,687
Economic development	-	-	-	-	-	1,195,997
Transportation	-	-	-	-	-	1,066,005
Culture & recreation	-	1,001,636	-	-	-	1,205,806
Capital outlay	-	22,300	383,131	32,047	-	924,087
Debt service						
Principal	-	-	-	-	-	250,702
Interest and Other	-	-	-	-	-	21,762
Total Expenditures	2,096,503	1,023,936	1,419,670	448,145	532,431	15,211,206
Excess (Deficiency) of Revenues Over Expenditures	(441,765)	664,505	(27,221)	(24,378)	(96,784)	5,043,938
Other Financing Sources (Uses)						
Debt issued	-	-	-	-	-	-
Transfers in	-	-	-	5,105	117,000	436,985
Transfers out	(51,083)	(97,597)	-	(15,097)	-	(5,133,671)
Total Other Financing Sources (Uses)	(51,083)	(97,597)	-	(9,992)	117,000	(4,696,686)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(492,848)	566,908	(27,221)	(34,370)	20,216	347,252
Fund Balance, Beginning of Year	543,863	963,178	(5,030)	293,974	131,010	22,572,226
Fund Balance, End of Year	$ 51,015	$ 1,530,086	$ (32,251)	$ 259,604	$ 151,226	$ 22,919,478

Debt Service						
Parishwide Sewerage Sales Tax Reserve	Parishwide Sewerage Sales Tax Sinking	Economic Development Sales Tax Reserve	Economic Development Sales Tax Sinking	WVFD Fire Protection Reserve	WVFD Fire Protection Sinking	Total Debt Service
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,626	5,181	1,546	492	991	363	14,199
-	-	-	-	-	-	-
5,626	5,181	1,546	492	991	363	14,199
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,865,000	-	190,000	-	175,000	2,230,000
-	664,358	-	21,393	61	56,820	742,632
-	2,529,358	-	211,393	61	231,820	2,972,632
5,626	(2,524,177)	1,546	(210,901)	930	(231,457)	(2,958,433)
-	-	-	-	-	-	-
-	2,528,781	-	162,618	-	194,761	2,886,160
-	-	(10,000)	-	-	-	(10,000)
-	2,528,781	(10,000)	162,618	-	194,761	2,876,160
5,626	4,604	(8,454)	(48,283)	930	(36,696)	(82,273)
1,422,142	454,557	391,141	102,396	272,419	204,203	2,846,858
$ 1,427,768	$ 459,161	$ 382,687	$ 54,113	$ 273,349	$ 167,507	$ 2,764,585

(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, 2013

	Capital Projects					
	2002 General Obligation Bond Construction	2004 Water General Obligation Construction	1990 PW Sewerage Construction Phase II	2009 General Obligation Bond	Total Capital Projects	Total Nonmajor Governmental Funds
Revenues						
Taxes:						
Ad valorem	$ -	$ -	$ -	$ -	$ -	$ 4,748,584
Sales and use	-	-	-	-	-	8,456,771
Other taxes and penalties	-	-	-	-	-	604,691
Intergovernmental revenues:						
Federal grants	-	-	-	-	-	2,516,632
State funds:						
State revenue sharing	-	-	-	-	-	37,436
Other	-	-	-	-	-	490,290
Fees, charges, and commissions	-	-	-	-	-	1,198,907
Fines and forfeitures	-	-	-	-	-	1,592,545
Interest Income	167	-	727	34,370	35,264	124,315
Other revenue	-	-	-	-	-	534,436
Total Revenues	167	-	727	34,370	35,264	20,304,607
Expenditures						
General government:						
Judicial	-	-	-	-	-	2,096,503
Finance and administration	-	-	-	-	-	1,036,539
Public safety	-	-	-	-	-	6,096,118
Public works	90,775	-	49,000	9,625	149,400	149,400
Health and welfare	-	-	-	-	-	1,317,687
Economic development	-	-	-	-	-	1,195,997
Transportation	-	-	-	-	-	1,066,005
Culture & recreation	-	-	-	-	-	1,205,806
Capital outlay	-	-	530,358	769,744	1,300,102	2,224,189
Debt service						
Principal	-	-	62,000	-	62,000	2,542,702
Interest and Other	-	-	1,010	-	1,010	765,404
Total Expenditures	90,775	-	642,368	779,369	1,512,512	19,696,350
Excess (Deficiency) of Revenues Over Expenditures	(90,608)	-	(641,641)	(744,999)	(1,477,248)	608,257
Other Financing Sources (Uses)						
Debt issued	-	-	265,514	-	265,514	265,514
Transfers in	-	-	-	400,000	400,000	3,723,145
Transfers out	-	-	-	-	-	(5,143,671)
Total Other Financing Sources (Uses)	-	-	265,514	400,000	665,514	(1,155,012)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(90,608)	-	(376,127)	(344,999)	(811,734)	(546,755)
Fund Balance, Beginning of Year	82,021	-	295,962	8,765,545	9,143,528	34,562,612
Fund Balance, End of Year	$ (8,587)	$ -	$ (80,165)	$ 8,420,546	$ 8,331,794	$ 34,015,857

(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, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance with Final Budget -
Revenues				
Taxes:				
Ad valorem	$ 365,128	$ 423,675	$ 423,675	$ -
Intergovernmental revenues:				
State funds:				
State revenue sharing	17,000	16,501	16,501	-
Interest Income	2,600	2,790	2,790	-
Total Revenues	384,728	442,966	442,966	-
Expenditures				
Health and welfare	287,358	302,109	276,939	25,170
Capital Outlay	-	-	25,593	(25,593)
Total Expenditures	287,358	302,109	302,532	(423)
Excess (Deficiency) of Revenues Over Expenditures	97,370	140,857	140,434	(423)
Other Financing Sources (Uses)				
Transfers out	(15,000)	(29,762)	(29,762)	-
Total Other Financing Sources (Uses)	(15,000)	(29,762)	(29,762)	-
Net Change in Fund Balance	82,370	111,095	110,672	(423)
Fund Balance, Beginning of Year	847,670	847,670	847,670	-
Fund Balance, End of Year	$ 930,040	$ 958,765	$ 958,342	$ (423)

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - ARC MAINTENANCE
For the Year Ended December 31, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance with Final Budget -
Revenues				
Taxes:				
Ad valorem	$ 368,933	$ 428,090	$ 428,090	$ -
Interest Income	3,400	1,709	1,709	-
Total Revenues	372,333	429,799	429,799	-
Expenditures				
Health and welfare	344,610	324,656	324,656	-
Total Expenditures	344,610	324,656	324,656	-
Net Change in Fund Balance	27,723	105,143	105,143	-
Fund Balance, Beginning of Year	576,283	576,283	576,283	-
Fund Balance, End of Year	$ 604,006	$ 681,426	$ 681,426	$ -

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, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance with Final Budget -
Revenues				
Taxes:				
Ad valorem	$ 380,787	$ 441,330	$ 441,330	$ -
Interest Income	3,950	3,973	3,973	-
Other revenue	-	6,864	6,864	-
Total Revenues	384,737	452,167	452,167	-
Expenditures				
Public safety	661,000	154,833	154,832	1
Total Expenditures	661,000	154,833	154,832	1
Excess (Deficiency) of Revenues Over Expenditures	(276,263)	297,334	297,335	1
Other Financing Sources (Uses)				
Transfers out	(15,000)	423,368	(423,368)	(846,736)
Total Other Financing Sources (Uses)	(15,000)	423,368	(423,368)	(846,736)
Net Change in Fund Balance	(291,263)	720,702	(126,033)	(846,735)
Fund Balance, Beginning of Year	1,188,570	1,188,570	1,188,570	-
Fund Balance, End of Year	$ 897,307	$ 1,909,272	$ 1,062,537	$ (846,735)

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, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance with Final Budget -
Revenues				
Intergovernmental revenues:				
Federal grants	$ -	$ -	$ 1,175	$ 1,175
Fees, charges, and commissions	383,706	390,482	390,482	-
Interest Income	400	96	96	-
Other revenue	300	1,175	-	(1,175)
Total Revenues	384,406	391,753	391,753	-
Expenditures				
Public safety	317,679	317,679	317,680	(1)
Total Expenditures	317,679	317,679	317,680	(1)
Excess (Deficiency) of Revenues Over Expenditures	66,727	74,074	74,073	(1)
Other Financing Sources (Uses)				
Transfers out	(10,000)	(12,234)	(12,234)	-
Total Other Financing Sources (Uses)	(10,000)	(12,234)	(12,234)	-
Net Change in Fund Balance	56,727	61,840	61,839	(1)
Fund Balance, Beginning of Year	50,094	50,094	50,094	-
Fund Balance, End of Year	$ 106,821	$ 111,934	$ 111,933	$ (1)

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, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance with Final Budget -
Revenues				
Intergovernmental revenues:				
State funds:				
Other	$ 130,000	$ 130,000	$ 130,000	$ -
Fees, charges, and commissions	145,000	90,117	90,117	-
Interest Income	1,000	2,040	2,040	-
Total Revenues	276,000	222,157	222,157	-
Expenditures				
Culture & recreation	197,260	204,170	204,170	-
Total Expenditures	197,260	204,170	204,170	-
Excess (Deficiency) of Revenues Over Expenditures	78,740	17,987	17,987	-
Other Financing Sources (Uses)				
Transfers out	(105,265)	(120,605)	(120,604)	1
Total Other Financing Sources (Uses)	(105,265)	(120,605)	(120,604)	1
Net Change in Fund Balance	(26,525)	(102,618)	(102,617)	1
Fund Balance, Beginning of Year	600,209	600,209	600,209	-
Fund Balance, End of Year	$ 573,684	$ 497,591	$ 497,592	$ 1

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, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance with Final Budget -
Revenues				
Taxes:				
Ad valorem	$ 376,543	$ 436,915	$ 436,915	$ -
Interest Income	150	35	35	-
Total Revenues	376,693	436,950	436,950	-
Expenditures				
Health and welfare	370,000	430,061	183,661	246,400
Total Expenditures	370,000	430,061	183,661	246,400
Net Change in Fund Balance	6,693	6,889	253,289	246,400
Fund Balance, Beginning of Year	186,007	186,007	186,007	-
Fund Balance, End of Year	$ 192,700	$ 192,896	$ 439,296	$ 246,400

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, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance with Final Budget -
Revenues				
Intergovernmental revenues:				
Federal grants	$ 250,932	$ 631,537	$ 631,537	$ -
Total Revenues	250,932	631,537	631,537	-
Expenditures				
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	250,932	631,537	631,537	-
Other Financing Sources (Uses)				
Transfers out	(250,932)	(631,537)	(631,537)	-
Total Other Financing Sources (Uses)	(250,932)	(631,537)	(631,537)	-
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	$ -	$ -	$ -	$ -

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, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance with Final Budget -
Revenues				
Taxes:				
Sales and use	$ 3,425,315	$ 3,622,093	$ 3,622,093	$ -
Intergovernmental revenues:				
Federal grants	-	3,220	3,220	-
Interest Income	13,075	10,374	10,374	-
Other revenue	171,115	290,370	290,370	-
Total Revenues	3,609,505	3,926,057	3,926,057	-
Expenditures				
Economic development	1,602,482	1,114,107	1,190,538	(76,431)
Total Expenditures	1,602,482	1,114,107	1,190,538	(76,431)
Excess (Deficiency) of Revenues Over Expenditures	2,007,023	2,811,950	2,735,519	(76,431)
Other Financing Sources (Uses)				
Transfers in	10,000	10,000	10,000	-
Transfers out	(2,615,118)	(3,034,383)	(3,034,383)	-
Total Other Financing Sources (Uses)	(2,605,118)	(3,024,383)	(3,024,383)	-
Net Change in Fund Balance	(598,095)	(212,433)	(288,864)	(76,431)
Fund Balance, Beginning of Year	2,767,396	2,767,396	2,767,396	-
Fund Balance, End of Year	$ 2,169,301	$ 2,554,963	$ 2,478,532	$ (76,431)

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, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance with Final Budget -
Revenues				
Interest Income	$ 200	$ 289	$ 289	$ -
Total Revenues	200	289	289	-
Expenditures				
Economic development	-	7,147	5,459	1,688
Total Expenditures	-	7,147	5,459	1,688
Excess (Deficiency) of Revenues Over Expenditures	200	(6,858)	(5,170)	1,688
Other Financing Sources (Uses)				
Transfers out	-	-	(1,688)	(1,688)
Total Other Financing Sources (Uses)	-	-	(1,688)	(1,688)
Net Change in Fund Balance	200	(6,858)	(6,858)	-
Fund Balance, Beginning of Year	77,188	77,188	77,188	-
Fund Balance, End of Year	$ 77,388	$ 70,330	$ 70,330	$ -

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, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance with Final Budget -
Revenues				
Fees, charges, and commissions	$ 521,941	$ 503,996	$ 503,995	$ (1)
Interest Income	8,585	7,236	7,236	-
Total Revenues	530,526	511,232	511,231	(1)
Expenditures				
Public safety	446,671	374,395	365,997	8,398
Capital Outlay	-	-	8,398	(8,398)
Debt service	50,206	50,204	50,204	-
Total Expenditures	496,877	424,599	424,599	-
Excess (Deficiency) of Revenues Over Expenditures	33,649	86,633	86,632	(1)
Other Financing Sources (Uses)				
Transfers out	-	(1,688)	(1,688)	-
Total Other Financing Sources (Uses)	-	(1,688)	(1,688)	-
Net Change in Fund Balance	33,649	84,945	84,944	(1)
Fund Balance, Beginning of Year	2,039,088	2,039,088	2,039,088	-
Fund Balance, End of Year	$ 2,072,737	$ 2,124,033	$ 2,124,032	$ (1)

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, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance with Final Budget -
Revenues				
Intergovernmental revenues:				
Federal grants	$ 20,371	$ 18,309	$ 18,309	$ -
State funds:				
Other	148,420	157,612	157,612	-
Interest Income	2,600	2,459	2,459	-
Other revenue	137,000	136,753	136,753	-
Total Revenues	308,391	315,133	315,133	-
Expenditures				
Public safety	461,430	443,095	425,240	17,855
Capital Outlay	-	-	19,742	(19,742)
Total Expenditures	461,430	443,095	444,982	(1,887)
Excess (Deficiency) of Revenues Over Expenditures	(153,039)	(127,962)	(129,849)	(1,887)
Other Financing Sources (Uses)				
Transfers in	80,000	109,370	109,730	360
Transfers out	-	(3,375)	(3,375)	-
Total Other Financing Sources (Uses)	80,000	105,995	106,355	360
Net Change in Fund Balance	(73,039)	(21,967)	(23,494)	(1,527)
Fund Balance, Beginning of Year	658,368	658,368	658,368	-
Fund Balance, End of Year	$ 585,329	$ 636,401	$ 634,874	$ (1,527)

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, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance with Final Budget -
Revenues				
Taxes:				
Ad valorem	$ 1,442,663	$ 1,688,060	$ 1,688,060	$ -
Intergovernmental revenues:				
Federal grants	-	47,617	47,617	-
State revenue sharing	27,000	20,935	20,935	-
Interest Income	7,000	7,366	7,366	-
Total Revenues	1,476,663	1,763,978	1,763,978	-
Expenditures				
Public works	1,697,847	1,107,167	1,066,005	41,162
Capital Outlay	-	-	43,297	(43,297)
Total Expenditures	1,697,847	1,107,167	1,109,302	(2,135)
Excess (Deficiency) of Revenues Over Expenditures	(221,184)	656,811	654,676	(2,135)
Other Financing Sources (Uses)				
Transfers in	-	-	49,919	49,919
Transfers out	(120,000)	(163,381)	(221,649)	(58,268)
Total Other Financing Sources (Uses)	(120,000)	(163,381)	(171,730)	(8,349)
Net Change in Fund Balance	(341,184)	493,430	482,946	(10,484)
Fund Balance, Beginning of Year	2,464,730	2,464,730	2,464,730	-
Fund Balance, End of Year	$ 2,123,546	$ 2,958,160	$ 2,947,676	$ (10,484)

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, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance with Final Budget -
Revenues				
Interest Income	$ 100	$ 95	$ 96	$ 1
Total Revenues	100	95	96	1
Expenditures				
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	100	95	96	1
Other Financing Sources (Uses)				
Transfers out	-	(30,113)	(30,113)	-
Total Other Financing Sources (Uses)	-	(30,113)	(30,113)	-
Net Change in Fund Balance	*100*	*(30,018)*	*(30,017)*	*1*
Fund Balance, Beginning of Year	30,024	30,024	30,024	-
Fund Balance, End of Year	$ 30,124	$ 6	$ 7	$ 1

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - LAPLACE VOLUNTEER FIRE DEPARTMENT
For the Year Ended December 31, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance with Final Budget -
Revenues				
Taxes:				
Sales and use	$ 1,141,695	$ 1,207,349	$ 1,207,349	$ -
Intergovernmental revenues:				
State funds:				
Other	113,952	113,952	113,952	-
Interest Income	15,000	14,467	14,467	-
Other revenue	-	3,009	3,009	-
Total Revenues	1,270,647	1,338,777	1,338,777	-
Expenditures				
Public safety	980,372	569,786	566,788	2,998
Capital Outlay	-	-	19,498	(19,498)
Debt service	125,711	125,711	109,211	16,500
Total Expenditures	1,106,083	695,497	695,497	-
Excess (Deficiency) of Revenues Over Expenditures	164,564	643,280	643,280	-
Other Financing Sources (Uses)				
Transfers in	-	2,257	2,257	-
Transfers out	(100,000)	(105,063)	(105,063)	-
Total Other Financing Sources (Uses)	(100,000)	(102,806)	(102,806)	-
Net Change in Fund Balance	64,564	540,474	540,474	-
Fund Balance, Beginning of Year	3,734,092	3,734,092	3,734,092	-
Fund Balance, End of Year	$ 3,798,656	$ 4,274,566	$ 4,274,566	$ -

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - RESERVE VOLUNTEER FIRE DEPARTMENT
For the Year Ended December 31, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance with Final Budget -
Revenues				
Taxes:				
Sales and use	$ 488,646	$ 516,745	$ 516,745	$ -
Other	33,907	38,001	38,001	-
Interest Income	2,900	2,427	1,927	(500)
Other revenue	-	-	500	500
Total Revenues	525,453	557,173	557,173	-
Expenditures				
Public safety	677,187	606,924	293,281	313,643
Capital Outlay	-	-	313,646	(313,646)
Debt service	68,384	68,384	68,384	-
Total Expenditures	745,571	675,308	675,311	(3)
Excess (Deficiency) of Revenues Over Expenditures	(220,118)	(118,135)	(118,138)	(3)
Other Financing Sources (Uses)				
Transfers in	-	576	576	-
Transfers out	(139,924)	(142,091)	(142,090)	1
Total Other Financing Sources (Uses)	(139,924)	(141,515)	(141,514)	1
Net Change in Fund Balance	(360,042)	(259,650)	(259,652)	(2)
Fund Balance, Beginning of Year	736,653	736,653	736,654	1
Fund Balance, End of Year	$ 376,611	$ 477,003	$ 477,002	$ (1)

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - WESTBANK VOLUNTEER FIRE DEPARTMENT
For the Year Ended December 31, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance with Final Budget -
Revenues				
Taxes:				
Sales and use	$ 326,525	$ 345,302	$ 345,302	$ -
Intergovernmental revenues:				
Federal grants	-	4,247	4,247	-
State funds:				
Other	11,039	13,787	13,787	-
Interest Income	2,200	1,695	1,695	-
Other revenue		3,370	3,370	-
Total Revenues	339,764	368,401	368,401	-
Expenditures				
Public safety	364,548	322,267	265,832	56,435
Capital Outlay	-	-	56,435	(56,435)
Total Expenditures	364,548	322,267	322,267	-
Excess (Deficiency) of Revenues Over Expenditures	(24,784)	46,134	46,134	-
Other Financing Sources (Uses)				
Transfers in	-	41,028	41,028	-
Transfers out	(75,063)	(76,511)	(76,511)	-
Total Other Financing Sources (Uses)	(75,063)	(35,483)	(35,483)	-
Net Change in Fund Balance	(99,847)	10,651	10,651	-
Fund Balance, Beginning of Year	463,253	463,253	463,253	-
Fund Balance, End of Year	$ 363,406	$ 473,904	$ 473,904	$ -

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GARYVILLE VOLUNTEER FIRE DEPARTMENT
For the Year Ended December 31, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance with Final Budget -
Revenues				
Taxes:				
Sales and use	$ 326,525	$ 345,302	$ 345,302	$ -
Intergovernmental revenues:				
State funds:				
Other	12,679	11,578	11,578	-
Interest Income	1,750	1,382	1,382	-
Other revenue	-	6,615	6,615	-
Total Revenues	340,954	364,877	364,877	-
Expenditures				
Public safety	207,084	181,206	181,207	(1)
Debt service	44,665	44,665	44,665	-
Total Expenditures	251,749	225,871	225,872	(1)
Excess (Deficiency) of Revenues Over Expenditures	89,205	139,006	139,005	(1)
Other Financing Sources (Uses)				
Transfers in	100,000	101,370	101,370	-
Transfers out	(128,709)	(130,157)	(130,158)	(1)
Total Other Financing Sources (Uses)	(28,709)	(28,787)	(28,788)	(1)
Net Change in Fund Balance	60,496	110,219	110,217	(2)
Fund Balance, Beginning of Year	345,704	345,704	345,704	-
Fund Balance, End of Year	$ 406,200	$ 455,923	$ 455,921	$ (2)

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, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance with Final Budget -
Revenues				
Taxes:				
Sales and use	$ 2,283,392	$ 2,419,979	$ 2,419,980	$ 1
Interest Income	23,000	12,417	9,805	(2,612)
Other revenue	-	76,976	76,976	-
Total Revenues	2,306,392	2,509,372	2,506,761	(2,611)
Expenditures				
Public safety	2,445,660	2,987,447	3,109,163	(121,716)
Total Expenditures	2,445,660	2,987,447	3,109,163	(121,716)
Excess (Deficiency) of Revenues Over Expenditures	(139,268)	(478,075)	(602,402)	(124,327)
Other Financing Sources (Uses)				
Transfers out	-	(5,671)	(5,671)	-
Total Other Financing Sources (Uses)	-	(5,671)	(5,671)	-
Net Change in Fund Balance	(139,268)	(483,746)	(608,073)	(124,327)
Fund Balance, Beginning of Year	3,879,901	3,879,901	3,879,901	-
Fund Balance, End of Year	$ 3,740,633	$ 3,396,155	$ 3,271,828	$ (124,327)

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, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance with Final Budget -
Revenues				
Fees, charges, and commissions	$ 80,000	$ 59,988	$ 59,988	$ -
Fines and forfeitures	1,700,000	1,592,545	1,592,545	-
Interest Income	3,000	2,205	2,205	-
Total Revenues	1,783,000	1,654,738	1,654,738	-
Expenditures				
General government:				
Judicial	1,949,853	2,096,501	2,096,503	(2)
Total Expenditures	1,949,853	2,096,501	2,096,503	(2)
Excess (Deficiency) of Revenues Over Expenditures	(166,853)	(441,763)	(441,765)	(2)
Other Financing Sources (Uses)				
Transfers out	-	(51,083)	(51,083)	-
Total Other Financing Sources (Uses)	-	(51,083)	(51,083)	-
Net Change in Fund Balance	(166,853)	(492,846)	(492,848)	(2)
Fund Balance, Beginning of Year	543,862	543,862	543,863	1
Fund Balance, End of Year	$ 377,009	$ 51,016	$ 51,015	$ (1)

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, 2013

	Budgeted Amounts: Original Budget	Budgeted Amounts: Final Budget	Actual	Variance with Final Budget -
Revenues				
Taxes:				
Ad valorem	$ 800,000	$ 999,517	$ 999,517	$ -
Other taxes and penalties	533,280	604,691	604,691	-
Intergovernmental revenues:				
State funds:				
Other	-	22,360	22,360	-
Fees, charges, and commissions	82,600	51,484	51,484	-
Interest Income	775	3,254	3,254	-
Other revenue	-	7,134	7,135	1
Total Revenues	1,416,655	1,688,440	1,688,441	1
Expenditures				
Culture & recreation	954,580	1,022,489	1,001,636	20,853
Capital Outlay	-	-	22,300	(22,300)
Total Expenditures	954,580	1,022,489	1,023,936	(1,447)
Excess (Deficiency) of Revenues Over Expenditures	462,075	665,951	664,505	(1,446)
Other Financing Sources (Uses)				
Transfers out	(15,000)	(97,597)	(97,597)	-
Total Other Financing Sources (Uses)	(15,000)	(97,597)	(97,597)	-
Net Change in Fund Balance	447,075	568,354	566,908	(1,446)
Fund Balance, Beginning of Year	963,178	963,178	963,178	-
Fund Balance, End of Year	$ 1,410,253	$ 1,531,532	$ 1,530,086	$ (1,446)

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, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance with Final Budget -
Revenues				
Intergovernmental revenues:				
Federal grants	$ 740,194	$ 1,392,448	$ 1,392,449	$ 1
Total Revenues	740,194	1,392,448	1,392,449	1
Expenditures:				
General government:				
Finance and administration	785,823	1,419,672	1,036,539	383,133
Capital Outlay	-	-	383,131	(383,131)
Total Expenditures	785,823	1,419,672	1,419,670	2
Excess (Deficiency) of Revenues Over Expenditures	(45,629)	(27,224)	(27,221)	3
Net Change in Fund Balance	(45,629)	(27,224)	(27,221)	3
Fund Balance, Beginning of Year	(5,030)	(5,030)	(5,030)	-
Fund Balance, End of Year	$ (50,659)	$ (32,254)	$ (32,251)	$ 3

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, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance with Final Budget -
Revenues				
Taxes:				
Ad valorem	$ 275,000	$ 330,997	$ 330,997	$ -
Intergovernmental revenues:				
State funds:				
Other	-	500	500	-
Fees, charges, and commissions	95,395	91,521	91,521	-
Interest Income	-	749	749	-
Total Revenues	370,395	423,767	423,767	-
Expenditures				
Public safety	359,359	447,439	416,098	31,341
Capital Outlay	-	-	32,047	(32,047)
Total Expenditures	359,359	447,439	448,145	(706)
Excess (Deficiency) of Revenues Over Expenditures	11,036	(23,672)	(24,378)	(706)
Other Financing Sources (Uses)				
Transfers in		5,105	5,105	-
Transfers out	-	(15,097)	(15,097)	-
Total Other Financing Sources (Uses)	-	(9,992)	(9,992)	-
Net Change in Fund Balance	11,036	(33,664)	(34,370)	(706)
Fund Balance, Beginning of Year	293,974	293,974	293,974	-
Fund Balance, End of Year	$ 305,010	$ 260,310	$ 259,604	$ (706)

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, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance with Final Budget -
Revenues				
Intergovernmental revenues:				
Federal grants	$ 437,956	$ 439,785	$ 418,078	$ (21,707)
State funds:				
Other	-	-	2,500	2,500
Fees, charges, and commissions	-	-	11,320	11,320
Interest Income	672	905	905	-
Other revenue	5,500	5,879	2,844	(3,035)
Total Revenues	444,128	446,569	435,647	(10,922)
Expenditures				
Health and welfare	546,335	539,777	532,431	7,346
Total Expenditures	546,335	539,777	532,431	7,346
Excess (Deficiency) of Revenues Over Expenditures	(102,207)	(93,208)	(96,784)	(3,576)
Other Financing Sources (Uses)				
Transfers in	117,000	117,000	117,000	-
Total Other Financing Sources (Uses)	117,000	117,000	117,000	-
Net Change in Fund Balance	14,793	23,792	20,216	(3,576)
Fund Balance, Beginning of Year	131,010	131,010	131,010	-
Fund Balance, End of Year	$ 145,803	$ 154,802	$ 151,226	$ (3,576)

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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.

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)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Governmental activities										
Net investment in capital assets	$ (26,389,901)	$ (34,741,068)	$ 16,497,003	$ 21,049,216	$ 23,522,817	$ 21,277,396	$ 28,120,063	$ 29,741,677	$ 27,267,310	$ 10,633,141
Restricted	25,486,957	21,461,685	22,647,869	16,587,285	14,712,389	43,470,585	13,860,981	43,480,888	44,702,668	56,556,189
Unrestricted	11,837,905	36,904,602	24,529,758	24,692,634	33,622,730	14,165,068	35,866,072	747,603	539,131	6,817,944
Total governmental activities net position	$ 10,934,961	$ 23,625,219	$ 63,674,630	$ 62,329,135	$ 71,857,936	$ 78,913,049	$ 77,847,116	$ 73,970,168	$ 72,509,109	$ 74,007,274
Business-type activities										
Net investment in capital assets	$ 67,997,119	$ 76,135,970	$ 113,659,742	$ 119,295,021	$ 120,501,581	$ 122,807,386	$ 121,853,197	123,184,534	126,226,895	124,338,281
Restricted	1,353,728	1,353,728	1,353,728	1,353,728	1,353,728	1,353,728	1,413,722	263,755	420,000	493.640
Unrestricted	310,701	2,169,448	2,654,338	2,062,841	514,403	475,810	710,075	2,712,112	3,053,015	2,079.562
Total business-type activities net position	$ 69,661,548	$ 79,659,146	$ 117,667,808	$ 122,711,590	$ 122,369,712	$ 124,636,924	$ 123,976,994	$ 126,160,401	$ 129,699,910	$ 126,911,483
Primary government										
Net investment in capital assets	$ 41,607,218	$ 41,394,902	$ 130,156,745	$ 140,344,237	$ 144,024,398	$ 144,084,782	$ 149,973,260	$ 152,926,211	$ 153,494,205	$ 134,971,422
Restricted	26,840,685	22,815,413	24,001,597	17,941,013	16,066,117	44,824,313	15,274,703	43,744,643	45,122,668	57,049,829
Unrestricted	12,148,606	39,074,050	27,184,096	26,755,475	34,137,133	14,640,878	36,576,147	3,459,715	3,592,146	8,897,506
Total primary government net position	$ 80,596,509	$ 103,284,365	$ 181,342,438	$ 185,040,725	$ 194,227,648	$ 203,549,973	$ 201,824,110	$ 200,130,569	$ 202,209,019	$ 200,918,757

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									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Expenses										
Governmental activities:										
General government	$ 4,197,867	$ 2,979,187	$ 4,925,129	$ 5,594,372	$ 6,515,112	$ 7,020,705	$ 7,901,315	$ 8,419,683	$ 9,015,599	$ 11,787,695
Public safety	3,355,043	3,793,967	4,264,345	5,435,975	4,741,752	6,968,528	6,887,326	7,270,054	7,233,873	7,732,696
Public works	916,549	2,402,302	13,948,650	10,194,172	13,391,561	14,398,985	12,463,398	12,426,536	15,730,534	13,105,441
Health and welfare	1,337,499	765,391	871,122	1,136,211	1,902,590	2,229,805	2,826,036	2,551,866	1,993,525	1,761,793
Economic development	618,765	923,959	1,736,582	1,482,875	1,672,938	1,679,124	1,685,753	1,503,635	1,387,557	1,268,936
Transportation	4,380,063	3,484,896	-	-	-	-	-	-	-	-
Culture and recreation	-	-	1,159,094	811,635	1,478,688	1,306,707	1,391,994	1,395,010	1,490,948	1,850,395
Interest on long-term debt	2,414,976	2,717,190	2,622,086	2,769,970	2,704,785	2,205,655	4,419,253	3,647,935	2,725,866	2,902,003
Total government activities expenses	17,220,762	17,066,892	29,527,008	27,425,210	32,407,426	35,809,509	37,575,075	37,214,719	39,577,902	40,408,959
Business-type activities:										
Solid Waste	2,907,349	2,720,036	3,283,392	3,074,568	3,241,260	3,606,171	3,666,131	3,600,871	3,430,960	3,489,574
Mosquito	366,701	333,335	397,517	562,857	787,038	767,295	754,575	747,068	750,620	763,696
Utilities	6,349,354	6,279,468	6,376,091	6,669,420	6,772,912	7,667,691	7,844,726	8,524,175	8,122,006	8,929,638
Sewer	9,301,417	10,148,531	8,289,075	7,955,428	17,149,922	8,798,140	8,695,815	9,257,928	10,060,359	10,459,148
Total business-type activities expenses	18,924,821	19,481,370	18,346,075	18,262,273	27,951,132	20,839,297	20,961,247	22,130,042	22,363,945	23,642,056
Total primary government expenses	$ 36,145,583	$ 36,548,262	$ 47,873,083	$ 45,687,483	$ 60,358,558	$ 56,648,806	$ 58,536,322	$ 59,344,761	$ 61,941,847	$ 64,051,015
Program Revenues										
Governmental activities:										
Charges for services:										
General government	$ 1,069,621	$ 1,146,324	$ 66,630	$ 68,311	$ 108,423	$ 115,491	$ 1,335,907	$ 1,223,013	$ 48,010	$ 114,470
Public safety	847,737	937,154	876,480	902,273	1,186,673	1,533,211	2,221,863	2,811,762	2,082,292	1,750,157
Public works	87,593	49,770	377,447	330,343	392,752	270,176	283,110	261,832	326,750	312,206
Health and welfare	250,036	257,351	261,427	274,773	277,306	275,128	277,557	274,827	301,812	482,003
Economic development	120,843	170,563	63,634	10,071	33,410	42,036	-	-	-	-
Transportation	238,451	266,789	-	-	-	-	-	-	-	-
Culture and recreation	-	-	414,128	526,263	402,909	326,697	470,010	558,842	294,480	141,601
Operating grants and contributions	1,056,719	895,165	1,055,867	971,812	1,791,040	2,358,835	2,736,196	2,873,503	7,174,872	4,431,632
Capital grants and contributions	50,000	1,011,185	862,274	250,965	86,604	313,037	365,347	860,267	59,874	-
Total governmental activities program revenues	3,721,000	4,734,301	3,977,887	3,334,811	4,279,117	5,234,611	7,689,990	8,864,046	10,288,090	7,232,069
Business-type activities:										
Charges for services:										
Solid Waste	2,821,582	2,977,268	3,074,033	3,357,467	3,560,689	3,687,686	3,911,412	4,026,114	3,755,669	3,817,651
Mosquito	256,963	262,638	265,251	426,127	527,617	534,718	539,848	532,464	522,250	530,937
Utilities	4,643,114	4,969,348	5,494,402	5,097,036	5,635,249	6,159,414	6,246,552	6,706,798	6,726,104	6,606,629
Sewer	4,005,890	5,699,485	5,328,675	4,635,758	4,986,195	5,290,910	5,273,692	5,607,899	5,687,351	5,453,223
Operating grants and contributions	-	-	-	-	7,049,462	-	-	-	-	-
Capital grants and contributions	-	12,863,463	546,561	8,620,362	-	-	2,624,747	4,531,592	5,745,748	1,205,171
Total business-type activities program revenues	11,727,549	26,772,202	14,708,922	22,136,750	21,759,212	15,672,728	18,596,251	21,404,867	22,437,122	17,613,611
Total primary government program revenues	$ 15,448,549	$ 31,506,503	$ 18,686,809	$ 25,471,561	$ 26,038,329	$ 20,907,339	$ 26,286,241	$ 30,268,913	$ 32,725,212	$ 24,845,680

(continued)

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

(accrual basis of accounting)
(Unaudited)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Net (Expense) Revenue										
Governmental activities	$ (13,499,762)	$ (12,332,591)	$ (25,549,121)	$ (24,090,399)	$ (28,128,309)	$ (30,574,898)	$ (29,885,085)	$ (28,350,673)	$ (29,289,812)	$ (33,176,890)
Business-type activities	(7,197,272)	7,290,832	(3,637,153)	3,874,477	(6,191,920)	(5,166,569)	(2,364,996)	(725,175)	73,177	(6,028,445)
Total primary government net expense	$ (20,697,034)	$ (5,041,759)	$ (29,186,274)	$ (20,215,922)	$ (34,320,229)	$ (35,741,467)	$ (32,250,081)	$ (29,075,848)	$ (29,216,635)	$ (39,205,335)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Ad valorem	$ 5,516,443	$ 6,103,785	$ 6,954,957	$ 7,826,488	$ 8,215,378	$ 9,562,605	$ 9,425,335	$ 10,007,266	$ 11,049,835	$ 12,559,687
Sales and use	13,110,732	16,445,407	17,801,087	18,051,847	30,345,420	30,989,873	18,691,071	17,885,038	20,642,215	20,891,882
Franchise	646,171	771,216	797,114	820,720	860,021	863,890	830,083	885,184	1,037,061	935,809
Beer taxes	47,266	53,223	57,871	52,379	51,970	54,924	48,002	49,723	48,761	47,394
Severance taxes	67,993	46,628	54,741	96,793	115,469	37,822	60,140	65,203	65,772	54,423
Video poker taxes	397,944	579,971	709,181	649,431	636,943	575,499	549,448	566,467	592,508	604,691
Occupational licenses	-	-	969,842	1,050,681	1,086,920	1,115,935	-	-	1,195,315	1,228,691
State revenue sharing (unrestricted)	40,774	43,278	102,950	120,632	113,042	116,731	112,209	111,703	100,029	100,771
Unrestricted grants and contributions	72,256	214,066	112,694	13,218	97,243	282,226	1,788,020	829,277	50,000	28,113
Investment earnings	542,382	1,054,621	1,885,348	2,023,242	1,035,730	380,441	457,255	322,633	281,871	239,854
Other general revenues	335,850	723,660	430,793	386,133	625,187	794,349	589,144	873,122	1,626,074	646,469
Gain (loss) on disposal of capital assets	-	360,810	343,050	159,500	-	-	(6,000)	-	-	-
Capital contributions	-	-	-	(7,487,400)	-	-	(2,624,747)	(4,531,592)	(5,745,748)	-
Transfers	(1,625,915)	(1,373,815)	(1,139,425)	(1,018,760)	(5,526,213)	(7,144,321)	(1,100,808)	(2,590,299)	(3,114,940)	(2,107,590)
Total governmental activities	19,151,896	25,022,850	29,080,203	22,744,904	37,657,110	37,629,974	28,819,152	24,473,725	27,828,753	35,230,194
Business-type activities:										
Taxes:										
Ad valorem	88,487	97,917	111,928	125,735	139,039	163,151	159,795	170,003	187,637	211,838
Unrestricted grants and contributions	48,031	1,060,355	371,637	328,909	-	-	325,136	32,155	43,903	680,716
Investment earnings	44,856	101,117	195,648	186,157	74,775	17,720	22,585	14,680	14,264	14,617
Other general revenues	81,761	73,562	66,766	46,305	110,015	108,589	96,742	101,445	105,588	283,386
Gain (loss) on disposal of capital assets	-	-	-	10,000	-	-	-	-	-	-
Transfers	1,625,915	1,373,815	1,139,425	1,018,760	5,526,213	7,144,321	1,100,808	2,590,299	3,114,940	2,107,590
Total business-type activities	1,889,050	2,706,766	1,885,404	1,715,866	5,850,042	7,433,781	1,705,066	2,908,582	3,466,332	3,298,147
Total primary government	$ 21,040,946	$ 27,729,616	$ 30,965,607	$ 24,460,770	$ 43,507,152	$ 45,063,755	$ 30,524,218	$ 27,382,307	$ 31,295,085	$ 38,528,341
Change in Net Position										
Governmental activities	$ 5,652,134	$ 12,690,259	$ 3,531,082	$ (1,345,495)	$ 9,528,801	$ 7,055,076	$ (1,065,933)	$ (3,876,948)	$ (1,461,059)	$ 2,053,304
Business-type activities	(5,308,222)	9,997,598	(1,751,749)	5,590,343	(341,878)	2,267,212	(659,930)	2,183,407	3,539,509	(2,730,298)
Total primary government	$ 343,912	$ 22,687,857	$ 1,779,333	$ 4,244,848	$ 9,186,923	$ 9,322,288	$ (1,725,863)	$ (1,693,541)	$ 2,078,450	$ (676,994)

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									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General fund										
Nonspendable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 45,426	$ 47,076	$ 45,599
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	1,921,296	2,128,087	2,134,318
Reserved (1)	43,634	35,919	40,106	44,587	44,362	47,815	43,915	-	-	-
Unreserved (1)	120,131	254,640	472,164	448,552	1,295,909	1,502,806	1,797,569	-	-	-
Total general fund	$ 163,765	$ 290,559	$ 512,270	$ 493,139	$ 1,340,271	$ 1,550,621	$ 1,841,484	$ 1,966,722	$ 2,175,163	$ 2,179,917
All other governmental funds										
Nonspendable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 85,404	$ 89,645	$ 92,261
Restricted	-	-	-	-	-	-	-	43,480,888	44,702,668	56,556,189
Committed	-	-	-	-	-	-	-	28,608,152	27,193,481	13,929,430
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	(40,000)	-	(121,003)
Reserved (1)	25,576,993	21,544,636	22,745,897	16,663,785	14,783,974	43,549,330	13,945,373	-	-	-
Unreserved, reported in:										
Special revenue funds (1)	12,029,707	18,184,551	24,304,780	24,436,592	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	$ 37,606,700	$ 39,729,187	$ 47,050,677	$ 41,100,377	$ 47,315,806	$ 84,252,815	$ 89,034,040	$ 72,134,444	$ 71,985,794	$ 70,456,877

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									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Revenues										
Taxes	$ 18,627,175	$ 22,549,192	$ 25,465,225	$ 26,527,766	$ 39,197,741	$ 41,127,977	$ 28,665,854	$ 28,458,771	$ 32,284,558	$ 34,056,260
Licenses and permits	1,010,209	1,089,417	1,388,013	1,455,933	1,587,966	1,498,532	1,606,345	1,480,618	1,657,504	1,757,425
Intergovernmental	1,925,693	3,131,264	2,261,182	1,520,851	2,219,767	3,150,893	5,273,213	5,277,335	8,514,049	4,585,266
Charges for services	1,124,838	1,194,329	1,413,903	1,449,503	1,386,550	1,260,890	1,496,231	1,665,084	1,472,023	1,412,427
Fines and forfeitures	878,707	967,154	876,480	907,987	1,195,296	1,555,070	2,244,334	2,844,801	2,136,980	1,684,621
Investment earnings	541,412	1,054,621	1,885,348	2,023,241	1,035,730	380,441	458,871	322,633	301,013	239,854
Other revenues	390,777	1,161,829	907,364	700,593	799,472	1,035,103	495,849	410,420	611,404	649,371
Total revenues	24,498,811	31,147,806	34,197,515	34,585,874	47,422,522	50,008,906	40,240,697	40,459,662	46,977,531	44,385,224
Expenditures										
General government	4,469,305	4,811,335	4,782,777	5,546,965	6,264,982	6,824,186	7,366,088	7,794,390	8,427,866	10,768,500
Public safety	3,405,195	4,365,647	4,079,665	5,580,415	6,347,730	7,475,904	7,737,593	6,400,451	6,342,388	6,746,676
Public works	5,746,513	8,307,752	13,569,322	19,343,414	14,875,163	14,718,994	18,458,119	24,418,233	2,626,187	149,400
Health and welfare	1,337,498	778,909	1,441,259	1,345,637	1,833,142	2,143,589	2,794,496	2,733,276	1,876,905	1,638,555
Economic development	575,173	877,370	1,822,107	1,248,035	1,620,439	1,921,359	1,601,432	1,480,564	1,350,753	1,195,997
Transportation	4,791,001	5,658,294	-	-	-	-	-	-	13,468,015	8,808,728
Culture and recreation	-	-	553,529	930,505	939,830	938,068	903,551	919,769	956,498	1,205,806
Capital Outlay	-	-	-	-	-	-	-	-	-	4,651,361
Debt Service:										
Principal	3,318,407	3,693,889	4,036,126	5,176,487	9,768,075	4,786,255	6,017,833	5,781,191	6,035,721	6,133,702
Interest	2,427,445	2,652,289	2,596,764	2,324,416	2,324,416	2,324,416	4,419,253	3,370,560	2,917,398	2,841,556
Bond issuance costs	-	-	-	-	-	-	-	226,597	-	-
Total expenditures	26,070,537	31,145,485	32,881,549	41,495,874	43,973,777	41,132,771	49,298,365	53,125,031	44,001,731	44,140,281
Excess (deficiency) of revenues over (under) expenditures	(1,571,726)	2,321	1,315,966	(6,910,000)	3,448,745	8,876,135	(9,057,668)	(12,665,369)	2,975,800	244,943
Other financing sources (uses)										
Sale of capital assets	-	-	-	-	-	-	30,000	-	-	-
Proceeds of debt issued	9,101,194	3,620,776	7,366,659	1,959,329	4,966,000	29,930,000	15,000,000	800,000	198,931	265,514
Issuance of refunding bonds	-	-	-	-	-	-	7,370,000	8,545,000	-	6,050,000
Premium on debt issuance	-	-	-	-	-	-	14,835	654,056	-	-
Payment to refunding bond escow agent	-	-	-	-	-	-	(7,184,271)	(11,517,746)	-	(5,977,030)
Transfers in	6,305,581	6,185,772	6,533,531	11,595,676	11,994,408	11,230,223	13,636,699	12,239,829	15,517,564	14,376,348
Transfers out	(7,931,496)	(7,559,587)	(7,672,956)	(12,614,436)	(13,346,592)	(12,889,036)	(14,737,507)	(14,830,128)	(18,632,504)	(16,483,938)
Total other financing sources (uses)	7,475,279	2,246,961	6,227,234	940,569	3,613,816	28,271,187	14,129,756	(4,108,989)	(2,916,009)	(1,769,106)
Net change in fund balances	$ 5,903,553	$ 2,249,282	$ 7,543,200	$ (5,969,431)	$ 7,062,561	$ 37,147,322	$ 5,072,088	$ (16,774,358)	$ 59,791	$ (1,524,163)
Debt service, (interest and principal only) as a percentage of noncapital expenditures	12.7%	11.9%	20.2%	12.5%	30.5%	17.3%	27.7%	24.7%	20.3%	22.7%

Note: Information for fiscal years prior to 2004 is not available.

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

Fiscal Year	Parish Direct Rate (1)	Overlapping Rates: St. John the Baptist Parish School Board	Overlapping Rates: St. John the Baptist Parish Sheriff's Office
2004	2.25%	2.25%	0.25%
2005	2.25%	2.25%	0.25%
2006	2.25%	2.25%	0.25%
2007	2.25%	2.25%	0.25%
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%

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-quarter percent of the taxes collected are remitted to the Sheriff's Department. The School Board's costs of collecting the funds are shared proportionally by the Parish Council, Sheriff's Department and the School Board.

Source: St. John the Baptist Parish Finance Department.

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

Fiscal Year	Real Estate	Other Property	Total Assessments	Less: Tax Exempt Real Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Value as a Percentage of Actual Value
2004	$ 28,889,702	$ 237,168,743	$ 266,058,445	$ 73,278,332	$ 192,780,113	40.15	$ 1,834,885,828	14.50%
2005	29,871,639	255,812,283	285,683,922	75,088,592	210,595,330	40.15	1,970,233,945	14.50%
2006	33,362,856	289,323,687	322,686,543	77,905,006	244,781,537	40.15	2,225,424,434	14.50%
2007	35,877,519	320,020,783	355,898,302	80,999,207	274,899,095	40.06	2,454,471,048	14.50%
2008	36,513,826	346,273,001	382,786,827	83,574,781	299,212,046	38.89	2,639,909,152	14.50%
2009	174,857,996	260,387,742	435,245,738	83,892,520	351,353,218	38.89	3,001,694,745	14.50%
2010	176,606,576	262,991,619	439,598,195	90,802,704	348,795,491	38.89	3,031,711,692	14.50%
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%

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)

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

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

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

(Unaudited)

	December 31, 2013			December 31, 2004		
Taxpayer	**Taxable Assessed Value**	**Rank**	**Percentage of Total Parish Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Parish Taxable Assessed Value**
Marathon Ashland LLC	$ 210,388,620	1	51.37%	$65,778,265	1	*
Cargill Incorporated DB	21,507,480	2	5.25%	*	*	*
Arcelormittal Laplace	9,158,873	3	2.24%	*	*	*
Enjet, Inc.	7,593,927	4	1.85%	*	*	*
Entergy Louisiana, Inc.	7,254,140	5	1.77%	4,273,840	*	*
E.I. Dupont Denemours & Co.	7,196,372	6	1.76%	8,929,199	2	*
Nalco Chemical Company	7,088,231	7	1.73%	3,998,901	3	*
Du Pont Performance Elastomers	6,815,751	8	1.66%	4,078,821	*	*
Penn Maritime, Inc.	5,919,800	9	1.45%	*	*	*
Bengal Pipeline Company	5,174,020	10	1.26%	*	*	*
	$ 288,097,214		70.34%	*		*

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

*** Did not report in 2004.**

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

(Unaudited)

Fiscal Year	Taxes Levied for the Fiscal Year	Collected (or Adjusted) within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2004	$ 7,148,253	Not Available	Not Available	Not Available	$ 6,826,931	95.50%
2005	7,783,077	Not Available	Not Available	Not Available	7,646,868	98.25%
2006	8,441,990	Not Available	Not Available	Not Available	8,333,651	98.72%
2007	7,081,602	Not Available	Not Available	Not Available	7,003,984	98.90%
2008	8,730,484	Not Available	Not Available	Not Available	8,599,294	98.50%
2009	9,684,752	Not Available	Not Available	Not Available	9,394,209	97.00%
2010	10,038,967	Not Available	Not Available	Not Available	9,585,130	95.48%
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%

Source: St. John the Baptist Parish Finance Department

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

	Governmental Activities						Business-Type Activities				
Fiscal Year	Public Improvement Bonds	General Obligation Bonds	Certificates of Indebtedness	Sales Tax Bonds	Capital Lease Obligations	Promissory Notes/Loans	Revenue Bonds	Promissory Notes/Loans	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
2004	$ 20,203,687	$ 32,590,000	$ 1,948,000	$ 305,000	$ 791,149	$ 800,200	$ 8,084,173		$ 64,722,209	5.97%	$ 1,405
2005	18,575,318	32,265,000	2,478,000	1,619,574	832,295	-	7,807,282		$ 63,577,469	5.82%	$ 1,370
2006	16,846,948	30,690,000	8,365,000	2,291,409	960,288	-	7,506,983		66,660,628	6.10%	1,437
2007	15,038,578	29,045,000	8,421,000	2,153,245	1,722,441	-	7,183,869		63,564,133	5.81%	1,368
2008	13,140,208	27,500,000	7,595,000	2,015,081	1,671,630	-	6,834,086		58,756,005	5.31%	1,250
2009	11,141,838	55,520,000	6,730,000	2,291,917	1,337,530	-	6,465,763		83,487,048	7.53%	1,773
2010	23,510,000	53,260,000	1,595,000	6,559,000	998,250	-	6,168,581		92,090,831	9.59%	2,005
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	4,720,000		77,119,270	8.24%	1,723
2013	17,035,000	43,300,000	1,393,000	4,434,000	186,637	402,445	4,470,000	158,478	71,379,560	7.55%	1,631

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)

	General Bonded Debt Outstanding			Percentage of	
Fiscal Year	General Obligation Bonds	Debt Service Monies Available	Net General Obligation Bonds Outstanding	Estimated Actual Taxable Value of Property (1)	Per Capita (2)
2004	$ 32,590,000	$ 4,176,704	$ 28,413,296	1.55%	$ 617.01
2005	32,265,000	4,850,482	27,414,518	1.39%	590.92
2006	30,690,000	5,257,860	25,432,140	1.14%	548.19
2007	29,045,000	6,133,809	22,911,191	0.93%	493.01
2008	27,500,000	7,566,452	19,933,548	0.76%	424.17
2009	55,520,000	11,599,192	43,920,808	1.46%	932.78
2010	53,260,000	14,026,585	39,233,415	1.29%	854.31
2011	48,330,000	13,860,981	34,469,019	1.10%	750.57
2012	45,700,000	12,386,632	33,313,368	0.98%	744.30
2013	43,300,000	13,956,797	29,343,203	0.79%	670.53

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, 2013
(Unaudited)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable (1)	Estimated Share of Overlapping Debt
Direct:			
St. John the Baptist Parish	$ 66,751,082	100%	$ 66,751,082
Overlapping:			
St. John the Baptist Parish School Board (2)	77,485,000	100%	77,485,000
Total direct and overlapping debt	$ 144,236,082		$ 144,236,082

(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						Fiscal Year			
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Debt Limit	$ 84,847,445	$ 93,120,456	$ 99,989,373	$124,564,406	$133,975,389	$152,336,008	$153,859,368	$159,420,704	$173,255,384	$187,699,579
Total net debt applicable to limit	27,739,518	27,007,140	24,556,191	21,478,548	15,900,808	41,493,415	39,399,019	35,943,368	32,830,720	29,343,203
Legal debt margin	$ 57,107,927	$ 66,113,316	$ 75,433,182	$103,085,858	$118,074,581	$110,842,593	$114,460,349	$123,477,336	$140,424,664	$158,356,376
Total net debt applicable to the limit as a percentage of debt limit	32.69%	29.00%	24.56%	17.24%	11.87%	27.24%	25.61%	22.55%	18.95%	15.63%

Legal Debt Margin Calculation for Fiscal Year 2013	
Assessed value	$536,284,510
Debt limit -- 35% of assessed value	187,699,579
Deduct - Amount of debt applicable to debt limit	29,343,203
Legal debt margin	$158,356,376

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 EIGHT FISCAL YEARS

(Unaudited)

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

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

Information for fiscal years prior to 2006 is not available.

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

Fiscal Year	(1) Population	Personal Income	(1) Per Capita Personal Income	(1) Unemployment Rate
2004	46,050	$ 1,084,385,400	$ 23,548	4.2%
2005	46,393	1,092,462,364	23,548 *	7.0%
2006	46,393	1,092,462,364	23,548 *	8.8%
2007	46,472	1,094,322,656	23,548 *	4.6%
2008	46,994	1,106,614,712	23,548 *	3.8%
2009	47,086	1,108,781,128	23,548	6.5%
2010	45,924	960,776,004	20,921	4.0%
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%

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

* Latest information available.

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

(Unaudited)

	2013			2004		
Employer	Employees	Rank	% of Total St. John Parish Employment	Employees	Rank	% of Total St. John Parish Employment
Marathon Oil	1,760	1	7.94%	*	*	*
St. John Parish School Board	1,000	2	4.51%	*	*	*
ArcelorMittal Steel	452	3	2.04%	*	*	*
DuPont	425	4	1.92%	*	*	*
Nalco Chemical	273	5	1.23%	*	*	*
St. John Parish	210	6	0.95%	*	*	*
Louisiana Machinery	156	7	0.70%	*	*	*
Cargill	134	8	0.60%	*	*	*
Dreging Supply	130	9	0.59%	*	*	*
Pinnacle Polymers	120	10	0.54%	*	*	*
TOTAL	4,660		21.02%	*		*

* Did not report in 2004

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 EIGHT FISCAL YEARS
(Unaudited)

	Full-time Equivalent Employees as of December 31,							
Function/Program	2006	2007	2008	2009	2010	2011	2012	2013
General government	77	77	53	57	54	55	58	81
Public safety	28	21	34	43	47	45	46	45
Public works	159	151	154	159	173	183	174	150
Health and welfare	1	1	2	2	2	2	2	2
Culture and recreation	5	5	7	6	6	4	4	5
Miscellaneous	20	21	15	16	11	11	13	13
Total	290	276	265	283	293	300	297	296

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 EIGHT FISCAL YEARS
(Unaudited)

	Fiscal Year							
Function	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**
Fire:								
Emergency responses	1,676	1,640	1,824	1,329	1,163	1,064	1,661	1,302
Fires extinguished	458	291	436	335	362	333	272	135
Refuse collection								
Refuse collected (tons per day)	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
Recyclables collected (tons per day)	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
Water								
New connections	417	250	355	389	72	53	58	64
Water main breaks	24	31	31	29	26	24	21	28
Average daily consumption (thousands of gallons)	4,818	4,496	4,808	4,655	4,322	5,119	5,119	5,222
Peak daily consumption (thousands of gallons)	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
Other public works								
Street resurfacing (miles)	-	-	-	-	-	-	-	-
Potholes repaired	41	66	94	157	76	64	64	125
Health and welfare	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
Culture and recreation	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
Wastewater								
Average daily sewage treatment (thousands of gallons)	2,283	2,295	2,386	2,280	3,219	5,600	5,910	5,917

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

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

Information for fiscal years prior to 2006 is not available.

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

	Fiscal Year							
Function	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**
Fire								
Stations	17	17	17	17	17	17	17	17
Pieces of equipment	53	50	48	39	39	52	52	52
Water								
Water mains (miles)	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available
Fire hydrants	2,328	2,390	2,405				2,494	2,521
Storage capacity (thousands of gallons)	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available
Other public works								
Streets (miles)	230	230	230	230	230	230	230	230
Highways (miles)	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned
Bridges	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned
Streetlights	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned
Traffic signals	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned
Health and welfare	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available
Culture and recreation								
Parks	8	9	9	10	10	11	11	11
Wastewater								
Sanitary and storm sewers (miles)	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available
Treatment plants	7	7	7	7	7	7	7	7
Low-lift stations	155	160	160	160	187	183	188	187
Treatment capacity	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available

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

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

Information for fiscal years prior to 2006 is not available.

REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS AND
OMB CIRCULAR A-133

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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, 2013, 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 20, 2014. 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 auditor's 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses (2013-001 and 2013-002).

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 an instance of noncompliance or other matters that is required to be reported under Government Auditing Standards and which is described in the accompanying schedule of findings and questioned costs as item (2013-003).

The Parish's Response to Findings

The Parish's response to the findings 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 the financial statements and, accordingly, we express no opinion on it.

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, LLC

June 20, 2014

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH CIRCULAR A-133

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 Circular A-133 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, 2013. The Parish's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations.* Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Parish's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion 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, 2013.

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 OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Parish's internal control over compliance.

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

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Carr, Riggs & Ingram, LLC

June 20, 2014

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Schedule of Expenditures of Federal Awards		
Federal Grantor/Pass-Through Grantor/Program Title	**Federal CFDA Number**	**Pass-Through Grantor's Number**	**Federal Expenditures**
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Pass through the State of Louisiana:			
Office of Community Service			
Community Development Block Grant	14.218	684277	$ 1,392,449
UNITED STATES CORP OF ENGINEERS			
Pass through State of Louisiana Office of Coastal Protection and Restoration:			
Coastal Impact Assistance Program - West Lac Des Allemands	15.426	M11AF00194/00195	42,785
Coastal Impact Assistance Program - Reserve Canal	15.668	M10AF20120/20121	425,339
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Pass through State of Louisiana Department of Health and Hospitals:			
Cities Readiness Initiative Planning Program	93.069	-	18,309
Pass through Louisiana Association of Community Action Partnerships:			
Low Income Home Energy Assistance Program	93.568	-	282,096
Pass through State of Louisiana Workforce Commission:			
Community Services Block Grant	93.569	-	99,294
Pass through the Delta Regional Authority			
State Economic Development Assist Program (SEDAP)	90.200	90-202	19,310
DEPARTMENT OF AGRICULTURE			
Pass through the Louisiana Department of Education:			
Summer Food Service Program	10.559	-	137,133
DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT			
Pass through the Louisiana Department of Transportation and Development:			
Recreational Trails Program	20.219	H.007559.6,7&8	137,700
Highway Planning and Construction	20.205	H.009282	2,482
DEPARTMENT OF TREASURY			
Volunteer Income Tax Assistance (VITA)			
Matching Grant Program	21.009	-	676
UNITED STATES ENVIORNMENTAL PROTECTION AGENCY			
Pass through Louisiana Department of Health and Hospitals			
Drinking Water Revolving Loan Fund	66.468	1095003-01	265,514
Clean Water State Revolving Fund	66.458	CS221655-02	67,919
Total:			333,433

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2013

	Schedule of Expenditures of Federal Awards		
Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures
DEPARTMENT OF HOMELAND SECURITY			
Pass through the State of Louisiana:			
Governor's Office of Homeland Security and Emergency Preparedness			
Hazard Mitigation Grant	97.039	HMP 1786-095-0001	96,795
Disaster Grants - Public Assistance	97.036	FEMA 4080-DR-LA	1,030,646
Disaster Grants - Public Assistance - Katrina	97.036	FEMA 1603-DR-LA	-
Disaster Grants - Public Assistance - Gustav	97.036	FEMA 1786-DR-LA	-
TOTAL FEDERAL FINANCIAL ASSISTANCE			$ 4,018,447

The accompanying Notes to the 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, 2013

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, 2013. All federal financial assistance received directly from federal agencies is included on the schedule, as well as federal financial assistance passed-through other government agencies.

NOTE 2 - BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, in accordance with generally accepted accounting principles, which is described in Note 1 to the Parish's basic financial statements for the year ended December 31, 2013.

NOTE 3 – FEDERAL LOANS

The accompanying Schedule of Expenditures of Federal Awards includes two federal loans with the following outstanding debt as of December 31, 2013.

Program Name	CFDA	Outstanding Debt Balance
Drinking Water Revolving Loan	66.468	$ 265,514
Clean Water State Revolving Loan	66.458	158,478

ST. JOHN THE BAPTIST PARISH COUNCIL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2013

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of the St. John the Baptist Parish Council (the "Parish").

2. Two (2) control deficiencies in internal control over financial reporting are reported in the *Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. These deficiencies are considered to be material weaknesses. **(2013-001 and 2013-002)**

3. One (1) instance of noncompliance material to the financial statements of the Parish was reported in the *Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. **(2013-003)**

4. No significant deficiencies relating to the audit of major federal award programs are reported in the *Independent Auditor's Report on Compliance with Requirements that Could Have a Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with Circular A-133.*

5. The auditor's report on compliance for the major federal award programs for the Parish expresses an unmodified opinion on all major federal programs.

6. The auditor's report on compliance for the major federal award programs disclosed no findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133.

7. The following programs were identified as major programs:

Name of Federal Program (or Cluster)	CFDA No.
Community Development Block Grant	14.218
Summer Food Service Program for Children	10.559
Low-Income Home Energy Assistance	93.568
Capitalization Grants for Clean Water State Revolving Funds	66.458
Capitalization Grants for Drinking Water State Revolving Funds	66.468

8. The threshold for distinguishing Types A programs was $300,000.

9. A determination was made that the Parish did not qualify as a low-risk auditee.

10. A management letter was issued for the year ended December 31, 2013.

B. FINDINGS RELATED TO THE FINANCIAL STATEMENTS

2013-001: INTERNAL CONTROLS OVER FIXED ASSETS

Carry-forward from prior year.

Criteria: For the governmental funds, capital outlay expenditures should be reconcilable to current year additions less completed construction in progress. For the proprietary fund types, the assets in the fixed asset accounting system should agree to the balances on the trial balances.

Condition: The Parish maintains its accounting records with the AS400 accounting software system. These records account for expenses occurring at the fund level. Capital outlay expenditures at the fund financial statement level should correlate to the fixed asset additions in the current year. These expenditures are removed from expense on the government wide financial statements and converted into capital assets. We noted several errors when reconciling the AS400 fixed assets listing to the underlying financial records.

Cause: For the governmental funds, management failed to properly record all capital outlay expenditures as capital asset additions and/or reconcile capital outlay expenditures. For the proprietary funds, management failed to record current year depreciation expense, disposals, and capital contributions on the trial balance.

Effect: The unadjusted balances for capital assets were materially misstated.

2013-002: INTERNAL CONTROLS OVER EXPENDITURES

Criteria: All invoices related to Community Development Block Grant projects are required to be approved by the Grants Administrator prior to being paid and included in any reimbursement requests.

Condition: We noted that several expenditures were made without the vendor invoice containing documentation of approval by the Grants Administrator, as required by Parish procedures for the CDBG projects. The invoices were paid by the Parish and the expenses were included on the subsequent reimbursement requests to the Louisiana Office of Community Development (OCD).

Cause: The invoices were sent to the Accounts Payable Department for payment and were submitted to OCD for reimbursement without documentation of approval from the Grants Administrator.

Effect: Invoices were paid and submitted for reimbursement without documentation of approval from the Grants Administrator.

2013-003: NONCOMPLIANCE WITH LOUISIANA EMERGENCY PURCHASE LAWS

Criteria: Louisiana Revised Statute 33.2212 states within ten days of a public emergency a notice shall be published in the official journal of the public entity proposing or declaring such public emergency. The Parish shall also maintain documentation that every contract negotiated shall be supported by written documentation and findings by the public entity justifying the emergency. The file of the public entity must contain: a minimum of the description of the work performed, the name and address of each offeror quoting, and the performance time and terms of each offer.

Condition: The Parish properly declared an emergency for the purchase of a pump. However, the Parish failed to publish the notice to the public in the official journal within ten (10) days.

Cause: The Parish did not publish a public notice within ten (10) days of the emergency nor did they maintain adequate written documentation.

Effect: The Parish is not in compliance with Louisiana Revised Statutes.

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, 2013

SECTION I FINDINGS RELATED TO FINANCIAL STATEMENT AUDIT

2012-01- Unresolved. See Current Year Comment 2013-001.

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

A Management Letter was not issued in the prior year.

ST. JOHN THE BAPTIST PARISH COUNCIL
MANAGEMENT'S CORRECTIVE ACTION PLAN
For the Year Ended December 31, 2013

SECTION I FINDINGS RELATED TO FINANCIAL STATEMENT AUDIT

2013-001: INTERNAL CONTROLS OVER FIXED ASSETS

Corrective Action Plan – The Parish will properly record all capital outlay expenditures as capital asset additions and reconcile the fixed asset report to the general ledger. The Parish will record at year end the depreciation expense, disposals and capital contributions for the Proprietary funds to the trial balance.

2013-002: INTERNAL CONTROLS OVER EXPENDITURES

Corrective Action Plan – The Parish is presently monitoring all invoices related to the Community Development Block Grant projects to ensure that all invoices are properly documented as to their approval prior to being submitted to the Louisiana Office of Community Development.

2013-003: NONCOMPLIANCE WITH LOUISIANA EMERGENCY PURCHASE LAWS

Corrective Action Plan – The Parish will monitor the Louisiana Revised Statute 33:2212 to ensure that when an emergency is declared, the Parish is complying with the Statute by publishing in the official journal the public notice within ten (10) of the declared emergency.

SECTION II FINDINGS RELATED TO MAJOR FEDERAL AWARD PROGRAMS

There were no findings pertaining to major Federal award programs noted during the year ended December 31, 2013.

ST. JOHN THE BAPTIST PARISH COUNCIL

MEMORANDUM OF ADVISORY COMMENTS

For the Year Ending December 31, 2013

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June 20, 2014

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

In planning and performing our audit of the basic financial statements of the St. John the Baptist Parish Council (the "Parish") as of and for the year ended December 31, 2013, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the Parish's internal control over financial reporting (internal control) as a basis for designing our auditing procedures but not for the purpose of expressing an opinion on the effectiveness of the Parish's internal controls. Accordingly, we do not express an opinion on the effectiveness of the Parish's internal control.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our observations and recommendations regarding these matters. We previously reported on the Parish's significant deficiency and material weaknesses in the Parish's internal control in a separately issued report titled *Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. This letter does not affect our report dated, June 20, 2014, on the basic financial statements of the Parish.

We will review the status of our recommendations during our next audit engagement. We have already discussed our recommendations with the Administration and have included their corrective action plan. We will be pleased to discuss our recommendations in further detail at your convenience or to perform any additional study of these matters.

Sincerely,

Carr, Riggs & Ingram, LLC

**ST. JOHN THE BAPTIST PARISH COUNCIL
OBSERVATION, RECOMMENDATION, AND
CORRECTIVE ACTION PLAN
December 31, 2013**

1. Finance Department Staffing and Resources

Observation:

The Parish's Finance Department has recently seen a significant increase in the volume of financial transactions which it has to account for. The level of financial activity has increased significantly over the past several years due to disaster recovery and new capital expenditures.

We observed during our audit that certain financial transactions/account reconciliations are still being performed manually, and the Parish's current accounting software may need to be upgraded or replaced to automate such transactions.

In addition, given the growing volume of financial transactions, the Parish should review its Finance Department staffing levels, especially at the supervisory level and with respect to grant accounting and monitoring. The Parish should plan its Finance Department staffing for expected future growth in its operating and capital budgets.

Recommendation:

We recommend that the Parish review its Finance Department staffing levels and the capabilities of its current accounting software as well as its account reconciliation procedures.

Corrective Action Plan:

The Parish will review the Finance Department's staff levels in order to ensure the department is properly staffed to maintain the increased volume of financial transactions due to disaster recovery, grants and new capital expenses. The Parish is currently pursuing replacing its accounting software to a system that best serves the needs of the growing Parish. The contact person is Vince Lucia 985-652-9569.

2. Ad Valorem Tax Receivable

Observation:

We noted during our testing of Ad Valorem Taxes Receivable there are limited controls surrounding the recording of Ad Valorem taxes. The Ad Valorem accrual made at the end of the year was understated; however, it was not materiality misstated. We have determined one reason for this understatement of the accrual is the Parish does not record the fees associated with the collection of Ad Valorem taxes separately from the revenues. Furthermore, they do not record back taxes, penalties, or pension expense in separate accounts. Also, when they calculate the accrual they do not factor any of these associated expenditures into the calculation. Another possible reason for the understatement is when the Parish receives ad valorem taxes in the current year they credit the receivable account regardless what the balance is. At the end of the year, the Parish makes one entry to record the new accrual; however, management does not adjust for over or under accrual of the prior year receivable account.

Recommendation:

We recommend the Parish adjust ad valorem tax receivable at the end of every year to account for over or under accrual that may have occurred after collections then record the accrual for the succeeding year. We also recommend the Parish compare actual ad valorem taxes received to the accrual and adjust the allowance account as deemed appropriate. Finally, we recommend the Parish began recording the Sheriff's Office collection fees, back taxes, penalties, and pension expense in separate accounts.

Corrective Action Plan:

The Parish will record the Ad Valorem Tax receivable at the end of the year to account for over and under accruals. The Parish will begin recording Sheriff collection fees, back taxes, penalties and pension expense in separate accounts. The contact person is Vince Lucia 985-652-9569.

3. Accumulated Deficits in Fund Balances

Observation:

Although the Parish is not in an accumulated deficit fund balance position at December 31, 2013, the following funds have a negative fund balance as of December 31, 2013.

	2013	2012
2002 General Obligation Bond Construction	$ (8,587)	$ (90,608)
1990 PW Sewerage Construction Phase II	(80,165)	295,962
CDBG	(32,251)	(5,030)

Recommendation:

The Parish should continue to enhance revenues, reduce expenses, and/or transfer monies from its General Fund or other unassigned fund balances to eliminate operating deficits.

Corrective Action Plan:

The Parish will closely monitor its funds to ensure all budgets are in compliance with the state budget law. The Gustav/Ike CDGB deficit fund balance is the retainage being held out on the construction projects. The contact person is Vince Lucia 985-652-9569.

ST. JOHN THE BAPTIST PARISH COUNCIL
OBSERVATION, RECOMMENDATION, AND CORRECTIVE ACTION PLAN
December 31, 2013

4. Review of Stale Receivables

Observation:

We noted stale receivables balances in several funds that were greater than one year old.

Recommendation:

The Fund Accountants should perform monthly reviews of Balance Sheet accounts and determine collectability of stale receivables as well as make a determination as to whether revenue recognition issues exist.

Corrective Action Plan:

The Finance department will closely monitor the balance sheet accounts to ensure all receivables are being collected in a timely manner. The contact person is Vince Lucia 985-652-9569.

5. Grant Administration

Observation:

We observed during fieldwork that general ledger accounts are being reconciled to the underlying grant records. Specifically, the revenue, expenditure, and reimbursement requests should be reconciled so as to ensure proper accounting for all grants. In addition, we noted that the Parish was not timely in preparation of several reimbursement requests.

Recommendation:

We recommend that management implement procedures to ensure timely filing of reimbursement requests to grantor agencies. By expediting this process, the Parish reduces their chances of having cash flow problems and possibly not getting reimbursements due to lapsing of period of availability. We recommend that Parish implement procedures to timely reconcile reimbursement requests to general ledger expenditures and revenues.

Corrective Action Plan:

The Parish has contracted with a firm to ensure timely reimbursement on the CDBG grants. The Finance department and Grants department will have a system in place to ensure all grant expenses are being submitted for reimbursement in a timely manner. The contact person is Vince Lucia 985-652-9569.

ST. JOHN THE BAPTIST PARISH COUNCIL
OBSERVATION, RECOMMENDATION, AND
CORRECTIVE ACTION PLAN
December 31, 2013

6. Journal Entry Documentation and Approval

Observation:

We observed a significant number of manual journal entries being posted to the general ledger without documentation of the journal entry purpose or a notation of review and approval of the journal entry by a supervisor. Journal entries should be limited based on their nature, documented as to their purpose, and reviewed and approved by a supervisor before posting to the general ledger.

Recommendation:

We recommend the Parish institute a formal journal entry approval process.

Corrective Action Plan:

Effective immediately, all journal entries will be approved by the Chief Financial Officer or the Finance Manager before posting to the general ledger. The contact person is Vince Lucia 985-652-9569.