

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

**COMPREHENSIVE  
ANNUAL FINANCIAL REPORT**

**Year Ended December 31, 2011**

**Submitted by:  
Department of Finance**



## **INTRODUCTORY SECTION**

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**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
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# ST. JOHN

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## THE BAPTIST PARISH

**Natalie Robottom**  
Parish President

*Office of the Parish President*

June 19, 2012

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, 2011, 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.

## ST. JOHN THE BAPTIST PARISH

St. John the Baptist Parish is located in southeast Louisiana, part of the industrial corridor that stretches along the Mississippi River between Baton Rouge and New Orleans. Its proximity to the largest cities of south Louisiana provides ample opportunity to take advantage of the commercial, industrial, and recreational resources available in both directions. St. John Parish has an estimated population of 46,000 and covers a 219 square mile area. It is one of three river parishes that comprise the Port of South Louisiana, which is the nation's largest tonnage port.

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

### REPORTING ENTITY

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

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

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

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

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

Blended Component Units  
Criminal Court Fund

Discretely Presented Component Units  
Library

## **YEARLY REVIEW**

### RECREATION

St. John the Baptist Parish continues to make improvements to its parks and recreational facilities throughout the parish. The construction of a new gymnasium was completed in April, 2012 at the REGALA Park in Reserve. Bidly Basketball teams began using the gym for the 2011-2012 seasons. Over 1,800 children and adults participated in parish sponsored activities in 2011, while numerous others enjoyed the walking paths and park facilities throughout the parish. The West Bank baseball complex was completed with the installation of the ball field lights, an asphalt roadway, parking lot and walking path. At this time an Airnasium is in the final stages of construction at the West Bank Complex in Edgard, use of this facility should take place during the summer of 2012.

In 2011, the 9 and 11 year old Dizzy Dean All-Star teams won the state championships and advanced to the World Series in Georgia. The 10 year old Dizzy Dean All-Star team also won the state championship and advanced to the World Series in Mississippi.

### PLANNING AND ZONING

St. John the Baptist Parish continues to experience growth opportunities during challenging economic times. New Commercial construction investments of \$1.4 million, \$8.6 million in Commercial Renovations and Additions and \$6.8 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 2011 the Planning & Zoning Department issued a total of 482 permits. These permits include new construction, additions, renovations, trade and other building related permitted activities.

NEW RESIDENTIAL	45	\$6,780,733
OTHER RESIDENTIAL	78	\$ 926,775
NEW COMMERCIAL	4	\$1,384,970
OTHER COMMERCIAL	39	\$8,634,352

## INFRA-STRUCTURE IMPROVEMENTS

In April of 2009, St. John Parish residents voted for five General Obligation Bond issues which totaled \$29,500,000 relating to future construction projects through-out the parish. The propositions indicated expansion of the Lions and Edgard Water plants, improvements and/or construction of the Edgard Courthouse and the East bank Courthouse Annex, constructing and improving drains, canals, pumps and pumping plants, dykes and levees, constructing and improving public roads, highways and bridges, and construction, repairs, renovations and improvements of West and East bank parks, playgrounds and recreation facilities and acquiring buildings, equipment and furnishings. Several of these projects are completed to date and other's are still in process and will be completed in the coming years.

On January 26, 2010 the St. John Parish Council adopted an ordinance authorizing the issuance of \$15,000,000 of Public Improvement Bonds, Series 2010 of the St. John the Baptist Parish Sales Tax District. The funds are being issued for the purpose of purchasing, acquiring, extending and improving sewer infrastructure and sewage disposal facilities.

## FUTURE INITIATIVES

On April 21, 2012 the residents of St. John the Baptist Parish voted in favor of two propositions resulting in the rededication of existing property taxes. One of the propositions was to levy .75 mills expected at this time to collect an estimated \$275,000 for an entire year, for maintaining, operating and improving animal control facilities. The other proposition was to levy 2.25 mills, expected to collect an estimated \$800,000 for an entire year for maintaining, operating and improving recreational facilities for the Parish including acquisition of equipment and furnishings thereof. The additional revenues will enhance the programs for both departments in the future.

## 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.

## 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, 2011, the Parish's capital assets amounted to \$213,140,635 net of accumulated depreciation.

## LOCAL ECONOMY

St. John the Baptist Parish continues to attract new businesses annually and expects the Parish's sales tax revenues to continue generating sufficient revenues due to anticipated capital investments. St. John the Baptist Parish has an active Business Attraction Program and is currently recruiting multiple companies that combined will have an estimated capital investment of \$1.2 billion and 1,000 jobs over the next year.

In addition, St. John the Baptist Parish has an active Business Retention and Expansion Program and recently announced the following expansion projects:

### **Nalco/Ecolab**

Project: Dry polymer production facility

Capital Expense - \$18.7 million  
22 direct jobs, average salaries of \$63,700, plus benefits  
167 indirect jobs  
235 retained jobs  
Start Date: May 2012

### **Marathon Petroleum Company**

Project: Expand crude oil capacity by 20,000 barrels per day, as well as expanding the output of its production units

Capital Expense - TBD  
20 direct Jobs  
Anticipated Start Date: Fall of 2012

### **Red Barn Farmers Market**

Project: Farmers Market

Capital Expense - \$155,000 (\$99,000 USDA grant)  
10 direct jobs  
Anticipated Start Date: Fall of 2012

The property taxable value in St. John the Baptist Parish is expected to increase during the next few years according to the Parish Assessor's office due to expiration of industrial exemptions; therefore, generating more property tax revenues for the parish government.

## 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 unqualified opinion for the year ended December 31, 2011. 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, 2011.

## AWARDS

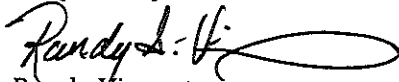
The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Parish for its comprehensive annual financial report for the year ended December 31, 2010. This was the ninth year that the Parish has received this prestigious award. The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management. This report satisfied both generally accepted accounting principles and applicable legal requirements.

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

## ACKNOWLEDGEMENT

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

Respectfully submitted,



Randy Vincent  
Chief Financial Officer



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

St. John the Baptist  
Parish Council, Louisiana

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2010

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Linda C. Danson*

President

*Jeffrey R. Egan*

Executive Director

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

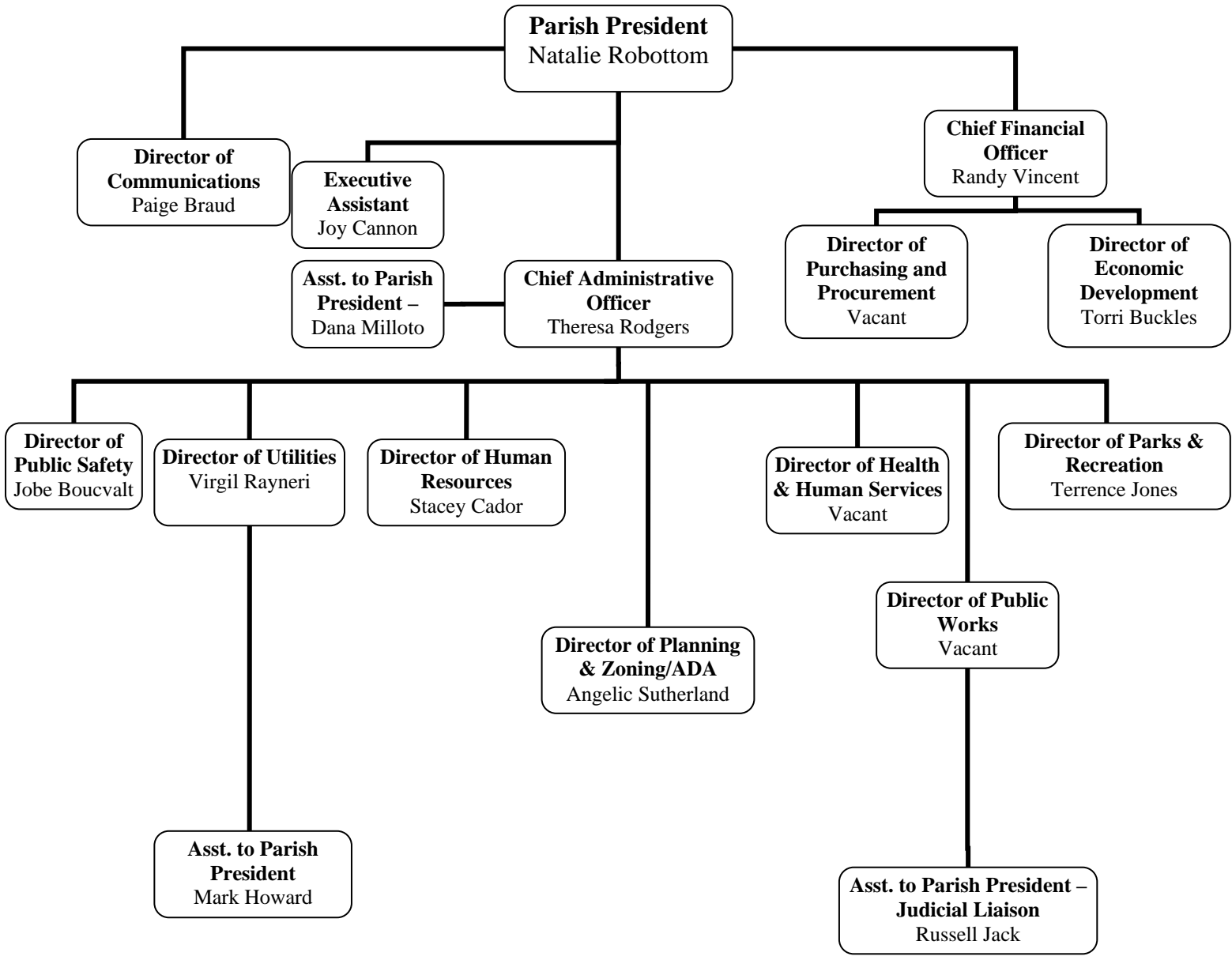
**PRINCIPAL OFFICIALS**

LUCIEN J. GAUFF, III	Chairperson
JACLYN HOTARD	Vice-Chairperson
NATALIE ROBOTOM	Parish President
RANDY VINCENT	Chief Financial Officer
VINCE LUCIA	Finance Manager

**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, 2011



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## **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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of St. John the Baptist Parish Council (the "Parish"), as of and for the year ended December 31, 2011, which collectively comprise the Parish's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the management of the Parish. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the discretely presented governmental component unit of the St. John the Baptist Parish Library. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the St. John the Baptist Parish Library, is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Parish, as of December 31, 2011, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 1 to the financial statements, the Parish adopted the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, as of December 31, 2011.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2012, on the Parish's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that

report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and budgetary comparison information on pages 5 through 15 and 82 through 85 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 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.

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 statements and schedules, 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 of the Parish. The combining and individual nonmajor fund statements and schedules, and the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

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 and statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has 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 it.

*Carr, Riggs & Ingram, LLC*

June 19, 2012



## **REQUIRED SUPPLEMENTARY INFORMATION**

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the St. John the Baptist Parish Council's financial report presents our discussion and analysis of the Parish's financial performance during the year that ended on December 31, 2011. 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 \$200 million at December 31, 2011. Of this amount approximately \$153 million is invested in capital assets net of related debt. The Parish has an unrestricted net asset balance of approximately \$747,603 million in the governmental activities and \$2,712,112 in its business-type activities that may be used to meet its ongoing obligations.

The total net assets of the Parish decreased in 2011 by approximately \$1.7 million. Net assets of governmental activities decreased by approximately \$3.9 million while the net assets of business-type activities increased by approximately \$2.2 million. The decrease in net assets of governmental activities was due primarily to a decrease in sales tax and grant and contributions revenues.

As of the close of the current year, the Parish's governmental funds reported combined ending fund balances of approximately \$74.1 million, a decrease of approximately \$16.8 million in comparison with the prior year. At the end of the current year unassigned fund balance for the General Fund was approximately \$1.9 million, or 25% of the total General Fund expenditures.

The Parish's total debt decreased by approximately \$6.7 million during the current year. This was primarily due to an increase of approximately \$4 million from prior year in payments made on existing debt, as well as approximately \$13 million less in new debt issued in 2011.

### OVERVIEW OF THE FINANCIAL STATEMENTS

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

The first two statements are government-wide financial statements that provide both long-term and short-term information about the Parish's overall financial status.

The remaining statements are fund financial statements that focus on individual parts of the Parish government, reporting the Parish's operations in more detail than the government-wide statements.

### Government-Wide Financial Statements

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

The two government-wide statements report the Parish's net assets and how they have changed. The government-wide financial statements are divided into three categories:

- Governmental activities – This category includes most of the Parish's basic services such as public safety, public works, economic development and general government. Sales taxes and property taxes finance most of this activity.
- Business-type activities – This category reflects operations that are financed and operated in a manner similar to private businesses where the Parish charges a fee for services it provides. The Parish's water, sewer, solid waste, and mosquito abatement systems are included here.
- Component Units – This category includes the St. John Parish Library. This entity is legally separate from the Parish, but the Parish is financially accountable for it.

### Fund Financial Statements

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

The Parish has two types of funds:

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

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

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

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

#### Notes to Financial Statements

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

#### Other information

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

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

As mentioned earlier, the assets of St. John the Baptist Parish Council exceeded its liabilities by approximately \$200 million at December 31, 2011. The largest portion (76.4%) of the net assets reflects investment in capital assets net of any related outstanding debt associated with the acquisition of those assets. The Parish uses these capital assets to provide services to its citizens. Consequently, these assets are not available for future spending. Although the Parish's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The following table reflects condensed information on the Parish's net assets:

	Statement of Net Assets (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2011	2010	2011	2010	2011	2010
<b>Assets</b>						
Current and other assets	\$ 79,188	\$ 95,904	\$ 5,920	\$ 5,128	\$ 85,108	\$ 101,032
Capital assets	<u>84,226</u>	<u>77,179</u>	<u>128,932</u>	<u>128,022</u>	<u>213,158</u>	<u>205,201</u>
Total assets	<u>163,414</u>	<u>173,083</u>	<u>134,852</u>	<u>133,150</u>	<u>298,266</u>	<u>306,233</u>
<b>Liabilities</b>						
Long-term debt	83,435	89,722	5,747	6,168	89,182	95,890
Other liabilities	<u>6,008</u>	<u>5,513</u>	<u>2,945</u>	<u>3,005</u>	<u>8,953</u>	<u>8,518</u>
Total liabilities	<u>89,443</u>	<u>95,235</u>	<u>8,692</u>	<u>9,173</u>	<u>98,135</u>	<u>104,408</u>
<b>Net assets</b>						
Invested in capital assets, net of related debt	29,742	28,120	123,184	121,853	152,926	149,973
Restricted	43,481	13,861	264	1,414	43,745	15,275
Unrestricted	<u>747</u>	<u>35,866</u>	<u>2,712</u>	<u>710</u>	<u>3,459</u>	<u>36,576</u>
Total net assets	<u>\$ 73,970</u>	<u>\$ 77,847</u>	<u>\$ 126,160</u>	<u>\$ 123,977</u>	<u>\$ 200,130</u>	<u>\$ 201,824</u>

Another portion of St. John the Baptist Parish's net assets (21.9%) 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.

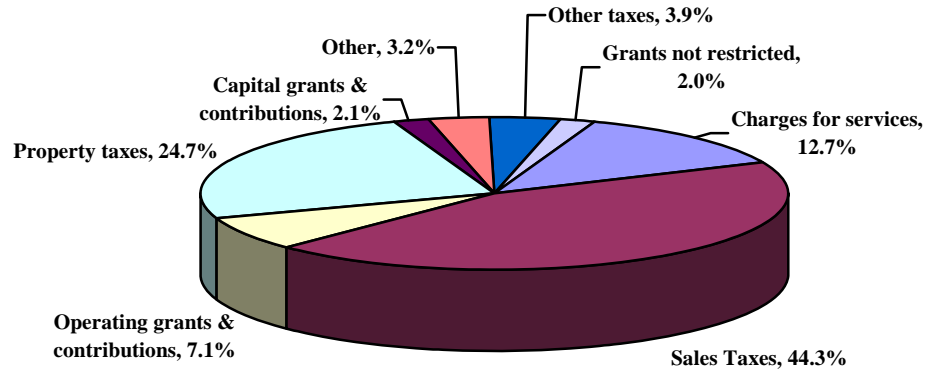
St. John the Baptist Parish's business-type activities net assets increased approximately \$2.2 million due primarily to an increase in capital contributions. The Parish's governmental activities net assets decreased approximately \$3.9 million. This decrease is attributed primarily to a decrease in ad valorem tax and grant revenues and an increase in capital contributions to the Proprietary funds.

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

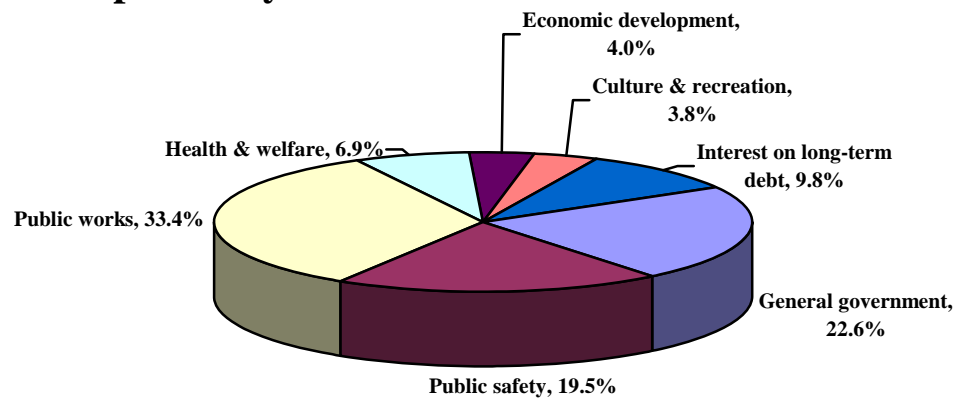
	Change in Net Assets (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2011	2010	2011	2010	2011	2010
<b>Revenues</b>						
Program revenues						
Charges for services	\$ 5,130	\$ 4,588	\$ 16,873	\$ 15,972	\$ 22,003	\$ 20,560
Operating grants and contributions	2,873	2,736	-	-	2,873	2,736
Capital grants and contributions	860	365	-	-	860	365
General revenues						
Property taxes	10,007	9,425	170	160	10,177	9,585
Sales taxes	17,885	18,691	-	-	17,885	18,691
Other taxes	1,567	1,488	-	-	1,567	1,488
Grants and contributions restricted to specific programs	829	1,788	32	325	861	2,113
Other	1,308	1,159	117	119	1,425	1,278
<b>Total revenues</b>	<b>40,459</b>	<b>40,240</b>	<b>17,192</b>	<b>16,576</b>	<b>57,651</b>	<b>56,816</b>
<b>Expenses</b>						
General government	8,420	7,901	-	-	8,420	7,901
Public safety	7,270	6,887	-	-	7,270	6,887
Public works	12,426	12,469	-	-	12,426	12,469
Health and welfare	2,552	2,826	-	-	2,552	2,826
Economic development	1,504	1,686	-	-	1,504	1,686
Culture and recreation	1,395	1,392	-	-	1,395	1,392
Interest on long-term debt	3,648	4,419	-	-	3,648	4,419
Solid waste	-	-	3,601	3,666	3,601	3,666
Mosquito abatement	-	-	747	755	747	755
Water	-	-	8,524	7,845	8,524	7,845
Sewer	-	-	9,258	8,696	9,258	8,696
<b>Total expenses</b>	<b>37,215</b>	<b>37,580</b>	<b>22,130</b>	<b>20,962</b>	<b>59,345</b>	<b>58,542</b>
Excess (deficiency) before transfers and contributions	3,244	2,660	(4,938)	(4,386)	(1,694)	(1,726)
Contributions	(4,531)	(2,625)	4,531	2,625	-	-
Transfers	(2,590)	(1,101)	2,590	1,101	-	-
Increase (decrease) in net assets	(3,877)	(1,066)	2,183	(660)	(1,694)	(1,726)
Net assets – beginning	77,847	78,913	123,977	124,637	201,824	203,550
Net assets – ending	\$ 73,970	\$ 77,847	\$ 126,160	\$ 123,977	\$ 200,130	\$ 201,824

The following charts illustrate the revenues and expense for governmental activities for 2011:

## Revenues by Source - Governmental Activities



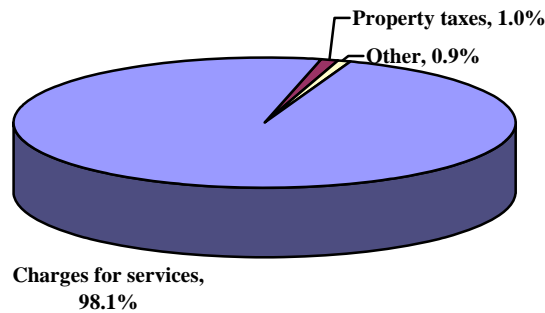
## Expenses by Function - Governmental Activities



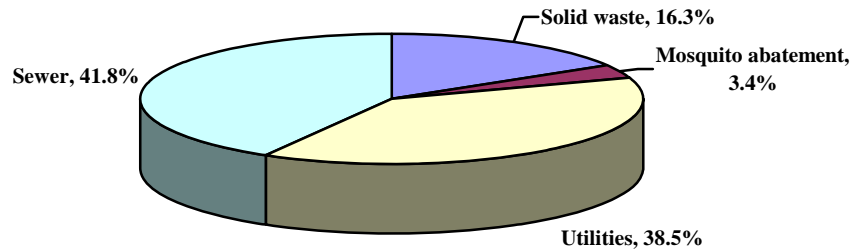


The Parish's business-type revenues increased 3.7% from the previous year due primarily to receiving an increase in charges for services. Charges for services accounted for approximately 98% of revenues for business-type activities and these increased slightly from the amount in 2010. The total expenses associated with business-type activities increased in 2011 as compared to 2010. The following charts illustrate the revenues and expense for business-type activities for 2011:

### Revenues by Source - Business-type Activities



### Revenues by Source - 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 \$74.1 million, a decrease of approximately \$16.8 million in comparison with the prior year. Approximately 2.5% of this total amount (approximately \$1.9 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 \$1,921,296, while total fund balance reached \$1,966,722. 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 25% of total General Fund expenditures, while total fund balance represents 25.6% of that same amount.

The fund balance of St. John the Baptist Parish's General Fund increased by \$125,238 during the current fiscal year.

The fund balance of the Sales Tax District special revenue fund decreased by \$3,260,368 during the current fiscal year, due to a decrease in sales tax collections.

The fund balance of the Roads and Bridges Fund increased by \$249,930.

The fund balance of the 1992 General Obligation Sinking Fund decreased by \$2,081,090, due to a decrease in ad valorem taxes and debt service payments exceeding property tax collections.

The fund balance of the 2009 General Obligation Bond Construction Fund decreased by \$12,232,958, due to the increase in construction projects.

The fund balance of the 2010 Sewer Bond Construction Fund decreased by \$23,546.

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

## BUDGETARY HIGHLIGHTS

The Parish's budget is prepared according to Louisiana law. During the course of the year, the Parish revises its budget to take into consideration significant changes in revenues or expenditures. Louisiana Revised Statute 39:1311 requires a budget amendment if either expected revenues are less, or anticipated expenditures in excess, of budgetary goals by 5% or more. The original budget for the Parish was adopted on November 23, 2010 and the final revised budget was adopted on April 10, 2012.

A statement showing the Parish's original and final budget compared with actual operating results is provided in the CAFR beginning on page 82.

A comparison of actual results as of December 31, 2011 and the original budget for the General Fund are as follows:

	<u>Original Budget</u>	<u>Actual</u>	<u>Difference</u>
Total revenues	\$ 3,874,802	\$ 4,065,736	\$ 190,934
Total expenditures	7,263,504	7,674,462	(410,958)
Other financing sources	<u>3,488,526</u>	<u>3,733,964</u>	<u>245,438</u>
Net change in fund balance	<u>\$ 99,824</u>	<u>\$ 125,238</u>	<u>\$ 25,414</u>

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Difference</u>
Total revenues	\$ 3,874,802	\$ 3,998,239	\$ 123,437
Total expenditures	7,263,504	7,675,257	(411,753)
Other financing sources	<u>3,488,526</u>	<u>3,801,464</u>	<u>312,938</u>
Net change in fund balance	<u>\$ 99,824</u>	<u>\$ 124,446</u>	<u>\$ 24,622</u>

Total revenues in the final amended budget were lower than the original budget due to lower than anticipated sales tax and property tax receipts. The lower sales tax receipts were caused by the completion of the expansion project at Marathon Petroleum Plant.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

The Parish's investment in capital assets as of December 31, 2011 for its governmental and business-type activities were approximately \$213 million, net of depreciation as reflected in the schedule below:

	Capital Assets (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2011	2010	2011	2010	2011	2010
Land	\$ 3,491	\$ 3,491	\$ 1,679	\$ 1,679	\$ 5,170	\$ 5,170
Buildings	22,784	22,069	8,165	8,356	30,949	30,425
Equipment & fixtures	5,185	5,363	1,240	1,333	6,425	6,696
Infrastructure	35,197	34,541	117,747	116,654	152,944	151,195
Construction in progress	17,569	11,715	101	-	17,670	11,715
Total	<u>\$ 84,226</u>	<u>\$ 77,179</u>	<u>\$ 128,932</u>	<u>\$ 128,022</u>	<u>\$ 213,158</u>	<u>\$ 205,201</u>

The 9.1% increase in governmental activities capital assets is due primarily to an increase in construction in progress. The capital assets for business-type activities increased approximately \$0.91 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 \$89.2 million in long-term debt as shown in the table below:

	Outstanding long-term debt (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2011	2010	2011	2010	2011	2010
General obligation bonds	\$ 48,330	\$ 53,260	\$ -	\$ -	\$ 48,330	\$ 53,260
Certificates of indebtedness	2,199	1,595	-	-	2,199	1,595
Public improvement bonds	21,150	23,510	-	-	21,150	23,510
Sales tax bonds	5,881	6,559	-	-	5,881	6,559
Capital lease obligations	676	998	-	-	676	998
Net post-employment benefit obligation	5,199	3,800	-	-	5,199	3,800
Revenue bonds	-	-	5,747	6,169	5,747	6,169
Total	<u>\$ 83,435</u>	<u>\$ 89,722</u>	<u>\$ 5,747</u>	<u>\$ 6,169</u>	<u>\$ 89,182</u>	<u>\$ 95,891</u>

The Parish's long-term debt decreased by approximately \$6.7 million, debt payments and refunding during the year netted the decrease in 2011.

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

The Parish's property tax revenue will continue to increase due to Industrial tax exemption expirations in 2012. Also, additional industrial expansion is expected to begin during the coming months. The sales tax revenues are expected to increase slightly during 2012 based on the revenues collected to date. These factors were taken into consideration during the budget process for 2012.

In February 2012, the Parish Council approved ordinance 12-02 authorizing the issuance and sale of \$4,870,000 of Water Revenue Refunding Bonds, Series 2012 to refinance the 1997, 1998, and 1999 Water Revenue Bonds.

#### 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.

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## **BASIC FINANCIAL STATEMENTS**

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**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**STATEMENT OF NET ASSETS**  
**December 31, 2011**

	PRIMARY GOVERNMENT			COMPONENT
	GOVERNMENTAL	BUSINESS-TYPE	TOTAL	UNIT
	ACTIVITIES	ACTIVITIES		LIBRARY
<b>ASSETS</b>				
Cash and cash equivalents	\$ 62,232,846	\$ 1,661,878	\$ 63,894,724	\$ 3,240,242
Inventory, at cost	-	217,241	217,241	-
Receivables (net of allowances)				
Accounts	517,520	2,586,365	3,103,885	-
Ad valorem taxes	9,745,649	-	9,745,649	3,596,346
Sales and use taxes	3,149,814	-	3,149,814	-
Other	496,366	-	496,366	64,533
Due from other governments	1,138,786	744,220	1,883,006	-
Prepaid items	130,830	94,719	225,549	-
Other assets	106,293	87,742	194,035	-
Restricted assets	-	2,197,102	2,197,102	-
Internal balances	1,668,782	(1,668,782)	-	-
Capital assets not being depreciated	21,059,879	1,779,966	22,839,845	40,000
Capital assets being depreciated (net of accumulated depreciation)	63,166,694	127,151,819	190,318,513	3,408,902
<b>TOTAL ASSETS</b>	<b>163,413,459</b>	<b>134,852,270</b>	<b>298,265,729</b>	<b>10,350,023</b>
<b>LIABILITIES</b>				
Accounts, salaries, and other payables	3,968,433	1,267,570	5,236,003	168,849
Contracts payable	710,525	-	710,525	-
Due to other governments	379,034	-	379,034	-
Deposits due others	-	1,350,335	1,350,335	-
Other liabilities	21,435	192,434	213,869	149,257
Interest payable	928,863	134,279	1,063,142	-
Noncurrent liabilities:				
Due within one year	6,080,720	448,733	6,529,453	-
Due in more than one year	77,354,281	5,298,518	82,652,799	701,807
<b>TOTAL LIABILITIES</b>	<b>89,443,291</b>	<b>8,691,869</b>	<b>98,135,160</b>	<b>1,019,913</b>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	29,741,677	123,184,534	152,926,211	3,448,902
Restricted for:				
Special Revenue	31,094,256	-	31,094,256	-
Debt service	12,386,632	202,762	12,589,394	-
Capital projects	-	60,993	60,993	-
Endowment	-	-	-	5,000
Unrestricted	747,603	2,712,112	3,459,715	5,876,208
<b>TOTAL NET ASSETS</b>	<b>\$ 73,970,168</b>	<b>\$ 126,160,401</b>	<b>\$ 200,130,569</b>	<b>\$ 9,330,110</b>

The accompanying notes are an integral part of this statement.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended December 31, 2011**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary government:</b>				
Governmental activities:				
General government	\$ 8,419,683	\$ 1,223,013	\$ -	\$ -
Public safety	7,270,054	2,811,762	242,851	-
Public works	12,426,536	261,832	1,149,189	464,737
Health and welfare	2,551,866	274,827	1,387,514	223,831
Economic development	1,503,635	-	93,949	171,699
Culture and recreation	1,395,010	558,842	-	-
Interest on long-term debt	3,647,935	-	-	-
Total Governmental Activities	<u>37,214,719</u>	<u>5,130,276</u>	<u>2,873,503</u>	<u>860,267</u>
Business-type Activities:				
Solid Waste	3,600,871	4,026,114	-	-
Mosquito	747,068	532,464	-	-
Utilities	8,524,175	6,706,798	-	-
Sewer	9,257,928	5,607,899	-	-
Total Business-type Activities	<u>22,130,042</u>	<u>16,873,275</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>\$ 59,344,761</u>	<u>\$ 22,003,551</u>	<u>\$ 2,873,503</u>	<u>\$ 860,267</u>
<b>Component Unit:</b>				
Library	<u>\$ 3,751,707</u>	<u>\$ 58,359</u>	<u>\$ 3,220</u>	<u>\$ -</u>

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

Change in Net Assets

Net assets-beginning of year

Net assets-end of year

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and  
Changes in Net Assets

Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Library
\$ (7,196,670)	\$ -	\$ (7,196,670)	\$ -
(4,215,441)	-	(4,215,441)	-
(10,550,778)	-	(10,550,778)	-
(665,694)	-	(665,694)	-
(1,237,987)	-	(1,237,987)	-
(836,168)	-	(836,168)	-
(3,647,935)	-	(3,647,935)	-
<u>(28,350,673)</u>	<u>-</u>	<u>(28,350,673)</u>	<u>-</u>
-	425,243	425,243	-
-	(214,604)	(214,604)	-
-	(1,817,377)	(1,817,377)	-
-	(3,650,029)	(3,650,029)	-
<u>-</u>	<u>(5,256,767)</u>	<u>(5,256,767)</u>	<u>-</u>
<u>\$ (28,350,673)</u>	<u>\$ (5,256,767)</u>	<u>\$ (33,607,440)</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,690,128)</u>
\$ 10,007,266	\$ 170,003	\$ 10,177,269	\$ 3,649,778
17,885,038	-	17,885,038	-
885,184	-	885,184	-
49,723	-	49,723	-
65,203	-	65,203	-
566,467	-	566,467	-
111,703	-	111,703	98,832
829,277	32,155	861,432	-
322,633	14,680	337,313	2,442
873,122	101,445	974,567	6,147
(4,531,592)	4,531,592	-	-
(2,590,299)	2,590,299	-	-
<u>24,473,725</u>	<u>7,440,174</u>	<u>31,913,899</u>	<u>3,757,199</u>
(3,876,948)	2,183,407	(1,693,541)	67,071
<u>77,847,116</u>	<u>123,976,994</u>	<u>201,824,110</u>	<u>9,263,039</u>
<u>\$ 73,970,168</u>	<u>\$ 126,160,401</u>	<u>\$ 200,130,569</u>	<u>\$ 9,330,110</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**December 31, 2011**

	General	Sales Tax District	Roads and Bridges	1992 General Obligation Sinking	2009 General Obligation Bond Construction	2010 Sewer Construction Bond	NON-MAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>ASSETS</b>								
Cash and cash equivalents	\$ 79,521	\$ 9,686,377	\$ 1,098,901	\$ 4,612,384	\$ 12,362,639	\$ 14,032,173	\$ 20,360,851	\$ 62,232,846
Receivables (net of allowances for uncollectible)								
Accounts	241,269	-	-	-	-	-	276,251	517,520
Ad valorem taxes	1,753,369	-	-	4,966,820	-	-	3,025,460	9,745,649
Sales and use taxes	26,476	1,317,284	541,817	-	-	-	1,264,237	3,149,814
Other	-	-	295,749	-	-	-	200,617	496,366
Due from other funds	580,869	1,629,607	61,801	-	-	-	235,679	2,507,956
Due from other governments	43,652	-	762,607	-	67,000	-	265,527	1,138,786
Prepaid items	45,426	-	68,321	-	-	-	17,083	130,830
Other assets	-	-	-	-	-	-	100,000	100,000
<b>TOTAL ASSETS</b>	<b>\$ 2,770,582</b>	<b>\$ 12,633,268</b>	<b>\$ 2,829,196</b>	<b>\$ 9,579,204</b>	<b>\$ 12,429,639</b>	<b>\$ 14,032,173</b>	<b>\$ 25,745,705</b>	<b>\$ 80,019,767</b>
<b>LIABILITIES AND FUND BALANCES</b>								
Liabilities:								
Accounts, salaries, and other payables	\$ 609,467	\$ -	\$ 1,002,802	\$ -	\$ 1,610,076	\$ 54,623	\$ 691,465	\$ 3,968,433
Contracts payable	-	-	-	-	696,067	-	14,458	710,525
Due to other funds	194,393	-	19,226	-	-	-	625,555	839,174
Due to other governments	-	-	75,038	-	-	-	303,996	379,034
Other liabilities	-	-	-	-	-	-	21,435	21,435
<b>Total Liabilities</b>	<b>803,860</b>	<b>-</b>	<b>1,097,066</b>	<b>-</b>	<b>2,306,143</b>	<b>54,623</b>	<b>1,656,909</b>	<b>5,918,601</b>
Fund balance:								
Nonspendable	45,426	-	68,321	-	-	-	17,083	130,830
Restricted	-	12,633,268	1,663,809	9,579,204	-	-	19,604,607	43,480,888
Committed	-	-	-	-	10,123,496	13,977,550	4,507,106	28,608,152
Unassigned	1,921,296	-	-	-	-	-	(40,000)	1,881,296
<b>Total fund balances</b>	<b>1,966,722</b>	<b>12,633,268</b>	<b>1,732,130</b>	<b>9,579,204</b>	<b>10,123,496</b>	<b>13,977,550</b>	<b>24,088,796</b>	<b>74,101,166</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 2,770,582</b>	<b>\$ 12,633,268</b>	<b>\$ 2,829,196</b>	<b>\$ 9,579,204</b>	<b>\$ 12,429,639</b>	<b>\$ 14,032,173</b>	<b>\$ 25,745,705</b>	<b>\$ 80,019,767</b>

The accompanying notes are an integral part of this statement.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
BALANCE SHEET TO THE STATEMENT OF NET ASSETS  
December 31, 2011**

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

Fund Balances, Total Governmental Funds	\$ 74,101,166
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	84,226,573
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	(928,863)
Bonds payable	(75,361,000)
Certificates of indebtedness payable	(2,199,000)
Capital lease obligations	(676,059)
Net OPEB obligation	(5,198,942)
Premiums, discounts and deferred charges, net	6,293
Net Assets of Governmental Activities	\$ 73,970,168

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, 2011**

	General	Sales Tax District	Roads and Bridges	General Obligation Bonds	2009 General Obligation Bond Construction	2010 Sewer Construction Bond	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES</b>								
Taxes:								
Ad valorem	\$ 1,799,335	\$ -	\$ -	\$ 5,125,810	\$ -	\$ -	\$ 3,082,121	\$ 10,007,266
Sales and use	-	7,457,419	3,128,364	-	-	-	7,299,255	17,885,038
Video poker	-	-	-	-	-	-	566,467	566,467
Licenses and permits	1,480,618	-	-	-	-	-	-	1,480,618
Intergovernmental revenues:								
Federal grants	363,992	-	563,621	-	616,177	-	1,609,435	3,153,225
State funds:								
Parish transportation funds	-	-	487,241	-	-	-	-	487,241
State revenue sharing	67,032	-	-	-	-	-	44,671	111,703
Other	114,926	-	425,058	-	451,320	-	533,862	1,525,166
Fees, charges, and commissions for services	122,721	-	187,198	-	-	-	1,355,165	1,665,084
Fines and forfeitures	-	-	33,039	-	-	-	2,811,762	2,844,801
Investment earnings	2,638	46,353	3,712	29,235	68,945	52,777	118,973	322,633
Other revenues	114,474	-	13,916	-	-	-	282,030	410,420
Total Revenues	4,065,736	7,503,772	4,842,149	5,155,045	1,136,442	52,777	17,703,741	40,459,662
<b>EXPENDITURES</b>								
Current:								
General government								
Legislative	492,004	-	-	-	-	-	-	492,004
Judicial	1,037,035	-	-	-	-	-	2,212,052	3,249,087
Executive	888,301	-	-	-	-	-	-	888,301
Elections	106,379	-	-	-	-	-	-	106,379
Finance and administration	289,898	5,483	-	-	-	-	11,084	306,465
Civil service	65,046	-	-	-	-	-	-	65,046
Building and plant	2,105,248	-	-	-	-	-	-	2,105,248
Planning and zoning	581,860	-	-	-	-	-	-	581,860

(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, 2011**

	General	Sales Tax District	Roads and Bridges	General Obligation Bonds	2009 General Obligation Bond Construction	2010 Sewer Construction Bond	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Public safety	\$ 663,887	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,736,564	\$ 6,400,451
Public works	-	-	8,973,920	-	13,369,400	75,373	1,999,540	24,418,233
Health and welfare	470,458	-	-	-	-	-	2,262,818	2,733,276
Economic development	-	-	-	-	-	-	1,480,564	1,480,564
Culture and recreation	-	-	-	-	-	-	919,769	919,769
Debt service								
Principal	714,000	-	94,877	2,500,000	-	-	2,472,314	5,781,191
Interest	260,346	-	591	2,201,135	-	950	907,538	3,370,560
Bond Issuance Costs	-	-	10,287	216,310	-	-	-	226,597
Total Expenditures	<u>7,674,462</u>	<u>5,483</u>	<u>9,079,675</u>	<u>4,917,445</u>	<u>13,369,400</u>	<u>76,323</u>	<u>18,002,243</u>	<u>53,125,031</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,608,726)</u>	<u>7,498,289</u>	<u>(4,237,526)</u>	<u>237,600</u>	<u>(12,232,958)</u>	<u>(23,546)</u>	<u>(298,502)</u>	<u>(12,665,369)</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Proceeds of debt issued	\$ -	\$ -	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ 800,000
Issuance of refunding bonds	-	-	-	8,545,000	-	-	-	8,545,000
Premium on debt issuance	-	-	-	654,056	-	-	-	654,056
Payment to refunded bond escrow agent	-	-	-	(11,517,746)	-	-	-	(11,517,746)
Transfers in	3,892,014	-	3,850,000	-	-	-	4,497,815	12,239,829
Transfers out	(158,050)	(10,758,657)	(162,544)	-	-	-	(3,750,877)	(14,830,128)
Total Other Financing Sources (Uses)	<u>3,733,964</u>	<u>(10,758,657)</u>	<u>4,487,456</u>	<u>(2,318,690)</u>	<u>-</u>	<u>-</u>	<u>746,938</u>	<u>(4,108,989)</u>
Net Change in Fund Balances	125,238	(3,260,368)	249,930	(2,081,090)	(12,232,958)	(23,546)	448,436	(16,774,358)
Fund balances -- beginning of year	<u>1,841,484</u>	<u>15,893,636</u>	<u>1,482,200</u>	<u>11,660,294</u>	<u>22,356,454</u>	<u>14,001,096</u>	<u>23,640,360</u>	<u>90,875,524</u>
Fund balances -- end of year	<u>\$ 1,966,722</u>	<u>\$ 12,633,268</u>	<u>\$ 1,732,130</u>	<u>\$ 9,579,204</u>	<u>\$ 10,123,496</u>	<u>\$ 13,977,550</u>	<u>\$ 24,088,796</u>	<u>\$ 74,101,166</u>

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, 2011**

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

Net Change in Fund Balances, Total Governmental Funds	\$ (16,774,358)
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Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital outlays, net	16,009,053
Depreciation expense	(4,429,788)

Transfers of completed capital projects to the business-type activities are shown on the Statement of Activities, but not on the fund financial statements.	(4,531,592)
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The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is issued, whereas these amounts are deferred and amortized in the Statement of Activities:

Proceeds from long-term debt issued	(9,345,000)
Principal payments on long-term debt	5,734,000
Changes to premiums, discounts and deferred charges, net	(456,126)
Capital lease payments	322,191
Increase in net post-employment benefit obligations	(1,399,366)
Decrease in accrued interest payable	19,038
Payments to escrow - debt refunding	<u>10,975,000</u>

Change in Net Assets of Governmental Activities	<u><u>\$ (3,876,948)</u></u>
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The accompanying notes are an integral part of this statement.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**STATEMENT OF FUND NET ASSETS**  
**PROPRIETARY FUNDS**  
**December 31, 2011**

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				
	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Enterprise Funds
<b>ASSETS</b>					
Current assets					
Cash and cash equivalents	\$ 368,850	\$ 13,328	\$ 451,680	\$ 828,020	\$ 1,661,878
Inventory	-	-	217,241	-	217,241
Receivables, net	150,309	188,732	2,019,891	227,433	2,586,365
Due from other funds	1,424,176	219,514	106,860	2,097,713	3,848,263
Due from other governments	-	-	-	744,220	744,220
Prepaid items	-	-	46,008	48,711	94,719
Other assets	-	-	87,742	-	87,742
Total current assets	<u>1,943,335</u>	<u>421,574</u>	<u>2,929,422</u>	<u>3,946,097</u>	<u>9,240,428</u>
Restricted assets					
Cash and cash equivalents	-	-	2,197,102	-	2,197,102
Total restricted assets	<u>-</u>	<u>-</u>	<u>2,197,102</u>	<u>-</u>	<u>2,197,102</u>
Noncurrent assets					
Capital assets, net	-	-	54,482,038	74,449,747	128,931,785
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>54,482,038</u>	<u>74,449,747</u>	<u>128,931,785</u>
Total assets	<u>\$ 1,943,335</u>	<u>\$ 421,574</u>	<u>\$ 59,608,562</u>	<u>\$ 78,395,844</u>	<u>\$ 140,369,315</u>
<b>LIABILITIES</b>					
Current liabilities					
Accounts and salaries payable	\$ 269,450	\$ 56,365	\$ 541,502	\$ 400,253	\$ 1,267,570
Due to other funds	-	-	3,837,388	1,679,657	5,517,045
Other liabilities	-	-	192,434	-	192,434
Current liabilities payable from restricted assets:					
Customer deposits	-	-	1,350,335	-	1,350,335
Bonds payable, current portion	-	-	448,733	-	448,733
Accrued interest payable	-	-	134,279	-	134,279
Total current liabilities	<u>269,450</u>	<u>56,365</u>	<u>6,504,671</u>	<u>2,079,910</u>	<u>8,910,396</u>
Noncurrent liabilities					
Bonds payable	-	-	5,298,518	-	5,298,518
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>5,298,518</u>	<u>-</u>	<u>5,298,518</u>
Total liabilities	<u>269,450</u>	<u>56,365</u>	<u>11,803,189</u>	<u>2,079,910</u>	<u>14,208,914</u>
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	-	-	48,734,787	74,449,747	123,184,534
Restricted:					
Capital outlay	-	-	60,993	-	60,993
Debt service	-	-	202,762	-	202,762
Unrestricted	1,673,885	365,209	(1,193,169)	1,866,187	2,712,112
Total net assets	<u>1,673,885</u>	<u>365,209</u>	<u>47,805,373</u>	<u>76,315,934</u>	<u>126,160,401</u>
Total liabilities and net assets	<u>\$ 1,943,335</u>	<u>\$ 421,574</u>	<u>\$ 59,608,562</u>	<u>\$ 78,395,844</u>	<u>\$ 140,369,315</u>

The accompanying notes are an integral part of this statement.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**STATEMENTS OF REVENUES, EXPENSES, AND**  
**CHANGES IN FUND NET ASSETS**  
**PROPRIETARY FUNDS**  
**For the Year Ended December 31, 2011**

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				TOTAL ENTERPRISE FUNDS
	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	
Operating revenues					
Charges for Services:					
Water sales	\$ -	\$ -	\$ 6,471,448	\$ -	\$ 6,471,448
Sewer charges	-	-	-	4,772,698	4,772,698
Mosquito abatement	-	532,464	-	-	532,464
Fees, charges, and commissions	4,026,114	-	235,350	835,201	5,096,665
Other income	8,186	-	79,871	13,388	101,445
Total revenues	<u>4,034,300</u>	<u>532,464</u>	<u>6,786,669</u>	<u>5,621,287</u>	<u>16,974,720</u>
Operating expenses					
General administration	-	-	1,218,578	1,521,347	2,739,925
Purification	-	-	1,469,346	-	1,469,346
Distribution	-	-	207,939	-	207,939
Salaries, operations	-	-	3,143,424	1,990,616	5,134,040
Plant	-	-	-	3,063,269	3,063,269
Vehicles	-	-	-	87,556	87,556
Indirect costs	192,782	-	-	-	192,782
Contract services	3,407,789	744,233	-	-	4,152,022
Miscellaneous	300	-	-	-	300
Depreciation	-	2,835	2,110,630	2,595,140	4,708,605
Total operating expenses	<u>3,600,871</u>	<u>747,068</u>	<u>8,149,917</u>	<u>9,257,928</u>	<u>21,755,784</u>
Operating income (loss)	<u>433,429</u>	<u>(214,604)</u>	<u>(1,363,248)</u>	<u>(3,636,641)</u>	<u>(4,781,064)</u>
Nonoperating income (expense)					
Ad valorem tax	-	170,003	-	-	170,003
Grant revenue	-	-	-	32,155	32,155
Interest income	1,137	344	11,765	1,434	14,680
Interest expense	-	-	(374,258)	-	(374,258)
Net nonoperating income (expense)	<u>1,137</u>	<u>170,347</u>	<u>(362,493)</u>	<u>33,589</u>	<u>(157,420)</u>
Income (loss) before contributions and transfers	<u>434,566</u>	<u>(44,257)</u>	<u>(1,725,741)</u>	<u>(3,603,052)</u>	<u>(4,938,484)</u>
Capital contributions	-	-	-	4,531,592	4,531,592
Transfers in	-	100,000	1,300,949	2,010,000	3,410,949
Transfers out	-	(15,000)	(347,825)	(457,825)	(820,650)
Change in net assets	434,566	40,743	(772,617)	2,480,715	2,183,407
Net assets - beginning of year	<u>1,239,319</u>	<u>324,466</u>	<u>48,577,990</u>	<u>73,835,219</u>	<u>123,976,994</u>
Net assets - end of year	<u>\$ 1,673,885</u>	<u>\$ 365,209</u>	<u>\$ 47,805,373</u>	<u>\$ 76,315,934</u>	<u>\$ 126,160,401</u>

The accompanying notes are an integral part of this statement.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the Year Ended December 31, 2011**

	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Enterprise Funds
<b>Cash Flows From Operating Activities:</b>					
Receipts from customers and users	\$ 4,047,538	\$ 524,035	\$ 6,741,468	\$ 5,733,059	\$ 17,046,100
Other receipts	8,186	-	79,871	13,388	101,445
Payments to suppliers	(438,632)	-	(2,759,376)	(4,703,392)	(7,901,400)
Payments to employees	(3,407,789)	(744,233)	(3,074,932)	(1,985,660)	(9,212,614)
Net receipts/payments for interfund services provided or used	(29,025)	(53,195)	(101,666)	(63,955)	(247,841)
Net Cash Provided by (Used in) Operating Activities	<u>180,278</u>	<u>(273,393)</u>	<u>885,365</u>	<u>(1,006,560)</u>	<u>(214,310)</u>
<b>Cash Flows From NonCapital Financing Activities:</b>					
Transfers to other funds	-	(15,000)	(347,825)	(457,825)	(820,650)
Advances from other funds	-	100,000	1,300,949	2,010,000	3,410,949
Ad valorem taxes	-	170,003	-	-	170,003
Subsidy from federal grants	-	-	-	32,155	32,155
Net Cash Provided by Noncapital Financing Activities	<u>-</u>	<u>255,003</u>	<u>953,124</u>	<u>1,584,330</u>	<u>2,792,457</u>
<b>Cash Flows From Capital and Related Financing Activities:</b>					
Purchases of capital assets	-	-	(843,986)	(243,034)	(1,087,020)
Principal paid on capital debt	-	-	(417,189)	-	(417,189)
Interest paid on capital debt	-	-	(354,609)	-	(354,609)
Net Cash Used in Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>(1,615,784)</u>	<u>(243,034)</u>	<u>(1,858,818)</u>
<b>Cash Flows From Investing Activities:</b>					
Purchase of investments	-	-	-	-	-
Interest and dividends received	1,137	344	11,765	1,434	14,680
Net Cash Provided by Investing Activities	<u>1,137</u>	<u>344</u>	<u>11,765</u>	<u>1,434</u>	<u>14,680</u>
Net Increase (Decrease) in Cash and Cash Equivalents	181,415	(18,046)	234,470	336,170	734,009
Cash and Cash Equivalents, Beginning of Year	187,435	31,374	2,414,312	491,850	3,124,971
Cash and Cash Equivalents, End of Year	<u>\$ 368,850</u>	<u>\$ 13,328</u>	<u>\$ 2,648,782</u>	<u>\$ 828,020</u>	<u>\$ 3,858,980</u>

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS (CONTINUED)**  
**For the Year Ended December 31, 2011**

	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Enterprise Funds
<b>Reconciliation to Statement of Net Assets:</b>					
Cash and cash equivalents	\$ 368,850	\$ 13,328	\$ 451,680	\$ 828,020	\$ 1,661,878
Restricted assets - cash and cash equivalents	-	-	2,197,102	-	2,197,102
Cash and Cash Equivalents, End of Year	<u>\$ 368,850</u>	<u>\$ 13,328</u>	<u>\$ 2,648,782</u>	<u>\$ 828,020</u>	<u>\$ 3,858,980</u>
<b>Reconciliation of Operating Income to Net Cash</b>					
<b>Provided (Used) by Operating Activities:</b>					
Operating income (loss)	\$ 433,429	\$ (214,604)	\$ (1,363,248)	\$ (3,636,641)	\$ (4,781,064)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation expense	-	2,835	2,110,630	2,595,140	4,708,605
(Increase) decrease in accounts receivable	21,424	(8,429)	34,670	125,975	173,640
(Increase) decrease in intergovernmental receivables	-	-	-	(815)	(815)
(Increase) decrease in due from other funds	170,975	(53,195)	(38,295)	(81,516)	(2,031)
(Increase) decrease in inventories	-	-	860	-	860
(Increase) decrease in prepaid items	-	-	6,262	5,642	11,904
Increase (decrease) in customer deposits	-	-	15,087	-	15,087
Increase (decrease) in accounts payable	(245,550)	-	121,867	(31,906)	(155,589)
Increase (decrease) in other liabilities	-	-	60,903	-	60,903
Increase (decrease) in due to other funds	(200,000)	-	(63,371)	17,561	(245,810)
Total Adjustments	<u>(253,151)</u>	<u>(58,789)</u>	<u>2,248,613</u>	<u>2,630,081</u>	<u>4,566,754</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 180,278</u>	<u>\$ (273,393)</u>	<u>\$ 885,365</u>	<u>\$ (1,006,560)</u>	<u>\$ (214,310)</u>
<b>Noncash Investing, Capital, and Financing Activities</b>					
Contributions of capital assets	\$ -	\$ -	\$ -	\$ 4,531,592	\$ 4,531,592

The accompanying notes are an integral part of this statement.

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**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2011**

**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.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

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

In addition, a component unit can be another organization for which the nature and significance of its relationship with a primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

a. Blended Component Unit

Criminal Court Fund: The Criminal Court Fund accounts for a portion of the annual cost of the courts. The annual revenues are derived from fines, forfeitures, court fees, etc. The Criminal Court Fund is a legally separate entity from the Council. However, the Criminal Court Fund provides services entirely, or almost entirely, to the Council. Because the nature and significance of the relationship between the Council and the Criminal Court Fund is such that exclusion would cause the Council's financial statements to be misleading or incomplete, this entity is reported as if it were part of the Parish's operations.

b. Discretely Presented Component Unit

Library: St. John the Baptist Parish Library was established by the parish governing authority under the provisions of the Louisiana Revised Statute (LSA-R.S.) 25:211. The library provides citizens of the parish access to library materials, books, magazines, records and films. The library is governed by a board of control that is appointed by the Council. The Library is considered to be fiscally dependent on the Council because it cannot levy taxes or issue bonded debt without approval by the Parish Council. St. John the Baptist Parish Library issues separate financial statements and has a year end of December 31. Complete financial statements may be obtained directly from the administrative office of St. John the Baptist Parish Library, 1334 West Airline Highway, LaPlace, Louisiana 70068.



**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2011**

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

**B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

The government-wide financial statements (i.e. the Statement of Net Assets and the Statement of Changes in Net Assets) report information on all of the activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 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.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Parish considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

Those revenues considered susceptible to accrual include sales and use tax revenues, federal and state grants and certain franchise fees. Sales taxes are recognized when collected by vendors. Interest on time deposits is recorded when earned. Substantially all other revenues are recorded when received.

Transfers between funds which are not expected to be repaid are accounted for as other financing sources (uses) and are recorded at the time of transfer. Bank loans are recognized when the loan is authorized. Indirect cost reimbursements are the amounts the General Fund charges to several other funds based on the level of services provided to these funds by the General Fund.

The Parish reports deferred revenue on its nonmajor governmental funds' combining balance sheet. Deferred revenues arise when potential revenue does not meet both the measurable and available criteria for recognition in the current period. Deferred revenues also arise when resources are received by the Parish before it has a legal claim to them, as when grant moneys are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Parish has a legal claim to the resources, the liability for deferred revenue is removed from the governmental fund balance sheet and revenue is recognized.

The Parish reports the following major governmental funds:

The *General Fund* is the Parish's primary operating fund. It accounts for all financial resources and expenditures of the general government, except those required to be accounted for in another fund.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

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

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

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

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

The *2009 General Obligation Bond Construction Fund* was created by a 2009 bond issuance to fund various capital improvements throughout the Parish.

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.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

**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. However, management cannot transfer appropriations between departments without the approval of the Parish Council. If it becomes evident that receipts or disbursements will vary substantially from those budgeted, then the Council shall prepare and adopt an amended budget. During the year, several discretionary amendments were necessary. Generally, such discretionary amendments were of an insignificant nature.

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

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

**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.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

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

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.

**G. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as “due from other funds” or “due to other funds” on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables. Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Assets. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances”.

**H. ADVANCES TO OTHER FUNDS**

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

**I. INVENTORIES**

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

**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 Assets because their use is limited by the governing bond covenants. Additionally, customer deposits held by the Utilities System Enterprise Fund are restricted for use in paying outstanding bills when customers discontinue service.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2011**

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

**L. CAPITAL ASSETS**

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

<b><u>Asset Description</u></b>	<b><u>Asset Life</u></b>
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

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

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

**M. COMPENSATED ABSENCES**

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

Employees earn from 5 to 30 days of vacation leave each year, depending on their length of service. Vacation leave must be taken in the year earned and cannot be accumulated. Also, employees earn 6 to 18 days of sick leave per year which can be accumulated and is paid only upon retirement. Upon retirement, all employees are paid for the total unused sick days at the regular hourly rate up to a maximum of 90 days. All accumulated unused and unpaid sick leave days in excess of 90 days are forwarded to the retirement system for conversion upon application for normal retirement.

All sick leave is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

The accumulation of sick leave is nominal at December 31, 2011. Therefore, a liability for compensated absences due employees has not been included in the basic financial statements.

**N. LONG-TERM OBLIGATIONS**

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method.

Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuance are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.



**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

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

**O. NET ASSETS**

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

- a. Invested in capital assets, net of related debt - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction , or improvement of those assets.
- b. Restricted net assets - consists of net assets with constraints placed on the use either by 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 assets - all other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt”.

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a special purpose. Designations of fund balance represent tentative management plans that are subject to change.

**P. 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.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2011**

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

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 the ordinances and resolutions 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 or resolution) 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 Council, Parish President, or their designee 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.

**Q. BOND ISSUANCE COSTS**

Bond issuance expense and bond discounts incurred as a result of the issuance of revenue bonds are amortized in proportion to the debt service on the revenue bonds. Bond issuance costs are capitalized and amortized over the lives of the underlying bond issues at a rate corresponding to the percentage of current year debt service to total debt service. At December 31, 2011, the Parish had \$624,662 of unamortized bond issuance costs. Amortization expense for the year ended December 31, 2011 was \$45,320.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

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

**R. 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.

**S. SALES TAXES**

The St. John the Baptist Parish School Board, a separate entity, collects four and three-fourths percent ( $4\frac{3}{4}\%$ ) 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 ( $2\frac{1}{4}\%$ ) of the taxes collected are remitted to the Parish Council. One-quarter percent ( $1/4\%$ ) 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 2011 totaled \$17,885,038.

**T. ACCOUNTING ESTIMATES**

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2011**

**NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

Budget

The procedures used by the Parish in establishing the budgetary data reflected in the financial statements are as follows:

- (1) At least sixty (60) days before the beginning of the fiscal year, the President submits a line item operating budget and a capital budget in accordance with accepted accounting procedure in a format established by the Parish Council. The budget submitted shall be balanced. The President submits with the budget a message containing recommendations concerning the fiscal policy of the Parish, a description of the important features of the budget, and an explanation of all major increases or decreases in budget recommendations as compared with expenditures of the prior year.
- (2) The Parish Council publishes the proposed budget in the official journal two (2) weeks before the meeting at which the budget is to be adopted. The budget as adopted constitutes an appropriation of funds for all purposes contained therein. A budget ordinance becomes effective the first day of the fiscal year, unless otherwise provided therein.
- (3) The Parish Council may amend the budgets before adoption except that no items for debt service may be reduced below the amount certified by the President as necessary. In no event should the Parish Council cause the total expenditures to exceed anticipated revenue. If the Parish Council fails to act on either budget within the time limit provided, it shall be adopted as submitted by the President.
- (4) The Parish President is authorized to transfer budgeted amounts between departments; however, any revisions that alter the total expenditures/revenues of a fund must be approved by the Parish Council.

Deficit Fund Balances /Net Assets

The following fund had a deficit in fund balance at December 31, 2011:

Capital Projects Fund

2004 Water General Obligation Construction Fund      \$ (40,000)

The deficit fund balance in the above fund is primarily the result of accounts and contracts payable accrued at December 31, 2011.

**NOTE 3 - AD VALOREM TAX**

Ad valorem tax on real property is levied as of November 15<sup>th</sup> of each year. The tax becomes an enforceable lien on the property on the first day of the month following the filing of the tax rolls by the Assessor with the Louisiana Tax Commission (usually December 1<sup>st</sup>). The tax bills

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

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

are mailed by the Sheriff's Office in early December and are due upon receipt. The taxes become delinquent on January 1<sup>st</sup> in the year after levy. The property taxes are levied on property values determined by the St. John the Baptist Parish Assessor's Office.

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

Parishwide Taxes	Authorized Millage	Levied Millage	Expiration Date
Parishwide	4.11	4.11	Permanent
Courthouse and Jail	1.00	1.00	12/31/15
Library	9.94	9.94	12/31/17
Public Health	0.96	0.96	12/31/17
Road Lighting District No.1	4.83	4.83	12/31/17
Mosquito Abatement District	0.48	0.48	12/31/18
Juvenile Detention Center	1.00	1.00	12/31/29
Public Buildings ARC Maintenance	0.97	0.97	12/31/12
Senior Citizen Center	1.00	1.00	12/31/13
General Obligation Bonds	14.50	14.50	3/1/12 - 3/1/24

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

At December 31, 2011, the Parish had cash and cash equivalents as follows:

Bank accounts Per Balance Sheet                      \$ 66,091,826

Of the total cash and cash equivalents, shown above, \$63,894,724 is unrestricted and \$2,197,102 is restricted. Restricted cash is included with restricted assets on the combined Statement of Net Assets. In the proprietary funds, restricted cash equals \$2,197,102 and unrestricted cash equals \$1,661,878 for total cash of \$3,858,980, which is presented as total cash and cash equivalents in the Statement of Net Assets.

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 \$66,448,509.

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.    \$ 66,448,509

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

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

**Custodial Credit Risk**

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

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

**Credit Risk of Debt Investments**

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

**Concentration of Credit Risk**

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

**Interest Rate Risk**

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2011**

**NOTE 5 - RECEIVABLES**

Receivables at December 31, 2011 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	2009 G.O. Construction	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Nonmajor Funds	Total
<b>Taxes:</b>											
Ad Valorem	\$ 1,796,826	\$ -	\$ -	\$ 5,120,885	\$ -	\$ -	\$ 169,514	\$ -	\$ -	\$ 3,076,368	\$ 10,163,593
Sales & Use	26,476	1,317,284	541,817	-	-	-	-	-	-	1,264,237	3,149,814
<b>Intergovernmental:</b>											
Federal	-	-	716,839	-	67,000	-	-	-	744,220	137,935	1,665,994
State	43,652	-	45,768	-	-	-	-	-	-	127,592	217,012
<b>Accounts</b>											
Receivable	251,894	-	-	-	-	154,128	24,358	3,731,176	227,433	276,504	4,665,493
<b>Other</b>											
Receivables	-	-	295,749	-	-	-	-	-	-	200,617	496,366
<b>Gross</b>											
Receivables	2,118,848	1,317,284	1,600,173	5,120,885	67,000	154,128	193,872	3,731,176	971,653	5,083,253	20,358,272
<b>Less: Allowance</b>											
For Estimated											
Uncollectible	(54,082)	-	-	(154,065)	-	(3,819)	(5,140)	(1,711,285)	-	(51,161)	(1,979,552)
<b>Net Receivables</b>	<b>\$ 2,064,766</b>	<b>\$ 1,317,284</b>	<b>\$ 1,600,173</b>	<b>\$ 4,966,820</b>	<b>\$ 67,000</b>	<b>\$ 150,309</b>	<b>\$ 188,732</b>	<b>\$ 2,019,891</b>	<b>\$ 971,653</b>	<b>\$ 5,032,092</b>	<b>\$ 18,378,720</b>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2011**

**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, 2011, consists of the following:

General Fund	\$	54,082
Special Revenue Funds:		
Ambulance Fund		253
Street Lights		50,908
Debt Service Fund:		
General Obligation Bond Series 1992		154,065
Enterprise Funds:		
Solid Waste		3,819
Mosquito Abatement		5,140
Utilities System		<u>1,711,285</u>
Total allowance for uncollectible accounts	\$	<u>1,979,552</u>

Upon further analysis of the Utilities System accounts receivable at December 31, 2011, a full allowance was established for all inactive account balances. An allowance for estimated uncollectible receivables on the remaining active account balances is based on historical collection experience.



**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

**NOTE 6 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2011 was as follows:

	<u>January 1, 2011</u>	<u>Additions</u>	<u>Reductions</u>	<u>Completed Construction</u>	<u>December 31, 2011</u>
<b>Governmental Activities</b>					
Capital assets not being depreciated:					
Land	\$ 3,491,099	\$ -	\$ -	\$ -	\$ 3,491,099
Construction-in-progress	<u>11,714,943</u>	<u>15,122,661</u>	<u>-</u>	<u>(9,268,824)</u>	<u>17,568,780</u>
Total capital assets not being depreciated	<u>15,206,042</u>	<u>15,122,661</u>	<u>-</u>	<u>(9,268,824)</u>	<u>21,059,879</u>
Capital assets being depreciated:					
Buildings and building improvements	28,286,455	50,178	-	1,562,588	29,899,221
Street system	165,278,777	-	-	3,174,644	168,453,421
Drainage system	13,376,468	-	-	-	13,376,468
Furniture, fixtures, and equipment	9,167,893	405,669	-	-	9,573,562
Vehicles	<u>8,131,505</u>	<u>430,545</u>	<u>-</u>	<u>-</u>	<u>8,562,050</u>
Total capital assets being depreciated	<u>224,241,098</u>	<u>886,392</u>	<u>-</u>	<u>4,737,232</u>	<u>229,864,722</u>
Less accumulated depreciation:					
Buildings and building improvements	6,217,951	896,777	-	-	7,114,728
Street system	139,144,103	2,250,551	-	-	141,394,654
Drainage system	4,969,640	268,737	-	-	5,238,377
Furniture, fixtures, and equipment	6,021,003	584,937	-	-	6,605,940
Vehicles	<u>5,915,543</u>	<u>428,786</u>	<u>-</u>	<u>-</u>	<u>6,344,329</u>
Total accumulated depreciation	<u>162,268,240</u>	<u>4,429,788</u>	<u>-</u>	<u>-</u>	<u>166,698,028</u>
Total capital assets being depreciated, net	<u>61,972,858</u>	<u>(3,543,396)</u>	<u>-</u>	<u>4,737,232</u>	<u>63,166,694</u>
Total governmental activities capital assets, net	<u>\$ 77,178,900</u>	<u>\$ 11,579,265</u>	<u>\$ -</u>	<u>\$ (4,531,592)</u>	<u>\$ 84,226,573</u>

The remaining \$4,531,592 of completed capital projects were transferred to the business-type activities and are shown in the next table.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

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

	<u>January 1, 2011</u>	<u>Additions</u>	<u>Reductions</u>	<u>Completed Construction</u>	<u>December 31, 2011</u>
<b>Business-Type Activities</b>					
Capital assets not being depreciated:					
Land	\$ 1,678,616	\$ -	\$ -	\$ -	\$ 1,678,616
Construction-in-progress	<u>-</u>	<u>124,910</u>	<u>-</u>	<u>(23,560)</u>	<u>101,350</u>
Total capital assets not being depreciated	<u>1,678,616</u>	<u>124,910</u>	<u>-</u>	<u>(23,560)</u>	<u>1,779,966</u>
Capital assets being depreciated:					
Buildings and building improvements	9,769,747	40,818	-	-	9,810,565
Systems – water and sewer	198,164,320	733,985	-	4,555,152	203,453,457
Furniture, fixtures, and equipment	2,938,344	106,430	-	-	3,044,774
Vehicles	<u>1,674,051</u>	<u>80,877</u>	<u>-</u>	<u>-</u>	<u>1,754,928</u>
Total capital assets being depreciated	<u>212,546,462</u>	<u>962,110</u>	<u>-</u>	<u>4,555,152</u>	<u>218,063,724</u>
Less accumulated depreciation:					
Buildings and building improvements	1,413,847	231,319	-	-	1,645,166
Systems – water and sewer	81,510,520	4,196,174	-	-	85,706,694
Furniture, fixtures, and equipment	1,970,184	165,436	-	-	2,135,620
Vehicles	<u>1,308,749</u>	<u>115,676</u>	<u>-</u>	<u>-</u>	<u>1,424,425</u>
Total accumulated depreciation	<u>86,203,300</u>	<u>4,708,605</u>	<u>-</u>	<u>-</u>	<u>90,911,905</u>
Total capital assets being depreciated, net	<u>126,343,162</u>	<u>(3,746,495)</u>	<u>-</u>	<u>4,555,152</u>	<u>127,151,819</u>
Total business-type activities capital assets, net	<u>\$ 128,021,778</u>	<u>\$ (3,621,585)</u>	<u>\$ -</u>	<u>\$ 4,531,592</u>	<u>\$ 128,931,785</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2011**

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

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

**Governmental activities:**

General government	\$ 416,166
Public safety	723,385
Public works	2,790,206
Culture and recreation	455,798
Economic development	11,495
Health & Welfare	<u>32,738</u>
Total	<u>\$ 4,429,788</u>

**Business-type activities:**

Solid Waste	\$ -
Utilities Operations	2,110,630
Mosquito Operations	2,835
Sewerage Operations	<u>2,595,140</u>
Total	<u>\$ 4,708,605</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

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

Construction in progress is comprised of the following:

	<u>Expended to</u> <u>12/31/11</u>
<b>Governmental Activities:</b>	
Lions Expansion	\$ 4,225,126
St. Peters Drainage	2,812,828
Gymnasium	2,673,314
Old Riverlands Drainage	1,438,219
St. Joan of Arc Drainage	1,377,173
Water Tower Phase I	1,145,105
Homewood/Central Ave	986,209
Water Tower Phase II	724,395
Inflow & Infiltration	402,170
East Bank Complex	348,142
Airline Highway	274,383
Airnasium	250,653
Levee Project	142,345
Ruddock Elevated Tank #3	132,316
Edgard Expansion	124,018
Edgard River Walkway	111,981
Balsam Street Drainage	97,027
Foxwood Drainage	96,499
Redbud Drainage	65,977
Water Storage Tank Rehabilitation	42,003
Sewer Manhole	39,550
Edgard Clarifier	31,810
Greenwood Drive	21,537
Backflow Prevention Program	<u>6,000</u>
Total Governmental Activities	<u>17,568,780</u>
<b>Business-Type Activities:</b>	
Ruddock Well #2	<u>101,350</u>
Total Business-Type Activities	<u>101,350</u>
<b>TOTAL CONSTRUCTION IN PROGRESS</b>	<b><u>\$ 17,670,130</u></b>

The Parish is committed to spending approximately \$25 million to complete the above projects.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

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

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

*Funding Policy*

Under Plan A, Members are required by statute to contribute 9.5 percent of their annual covered salary and the St. John the Baptist Parish Council is required to contribute at an actuarially determined rate. Effective January 1, 2011, 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

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

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

the taxes shown to be collectible by the tax rolls of each parish (except Orleans and East Baton Rouge Parishes). These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the St. John the Baptist Parish Council are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year.

Firefighters' Retirement System

*Plan Description*

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

Employees with 20 or more years of service who have attained age 50 or employees who have 12 years of service who have attained age 55 or 25 years of service at any age, are entitled to annual pension benefits equal to  $3\frac{1}{3}\%$  of their average final compensation based on the 36 consecutive months of highest pay multiplied by their total years of service, not to exceed 100 percent. Employees may elect to receive their pension benefits in the form of a joint and survivor annuity. Employees terminating before rendering 12 years of service forfeit the right to receive accumulated plan benefits attributable to their employer's contributions. Benefits are payable over the employees' lives in the form of a monthly annuity.

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

*Funding Policy*

Contributions for all members are established by statute at 8.0% of earnable compensation. The contributions are deducted from the member's salary and remitted by the participating agency. According to state statute, contributions for all employers are actuarially determined each year. The employer's contribution rate was 14.0% through June 30, 2011. Effective July 1, 2011, the employer's contribution rate increased to 21.5%. During the year ended December 31, 2010, actual employer contributions were 100% of required contributions.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

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

**BASIS OF ACCOUNTING**

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

**METHOD USED TO VALUE INVESTMENTS**

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

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

	December 31,		
	2009	2010	2011
Employer required contribution rate	12.25%	15.75%	15.75%
Covered payroll	\$ 8,632,506	\$ 7,313,473	\$ 7,559,657
Required employer contributions	\$ 1,057,482	\$ 1,151,872	\$ 1,190,646
Actual Parish contributions	\$ 1,057,482	\$ 1,151,872	\$ 1,190,646

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

	December 31,		
	2009	2010	2011
Employer required contribution rate	12.50%/14.00%	14.00%/21.50%	21.5%/23.25%
Covered payroll	\$ 1,351,603	\$ 1,698,302	\$ 1,852,401
Required employer contributions	\$ 180,999	\$ 308,115	\$ 414,293
Actual Parish contributions	\$ 180,999	\$ 308,115	\$ 414,293

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

**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).

**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 from January 1, 2008 (the maximum amortization period allowed by GASB 45) has been used for the post-employment benefits.



**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

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

The following presents the calculation of the ARC for the current fiscal year ending December 31, 2011 and the prior actuarial valuation for the fiscal year ending December 31, 2010:

*Fiscal 2011*

	<u>Medical</u>	<u>Dental</u>	<u>Life</u>
Normal Cost plus interest to EOY	\$ 780,816	\$ 19,832	\$ 12,216
28 year UAL amortization amount	<u>1,128,691</u>	<u>38,071</u>	<u>23,453</u>
Annual Required Contribution (ARC)	<u>\$ 1,909,507</u>	<u>\$ 57,903</u>	<u>\$ 35,669</u>

*Fiscal 2010*

	<u>Medical</u>	<u>Dental</u>	<u>Life</u>
Normal Cost plus interest to EOY	\$ 780,816	\$ 19,832	\$ 12,216
30 year UAL amortization amount	<u>1,128,691</u>	<u>38,071</u>	<u>23,453</u>
Annual Required Contribution (ARC)	<u>\$ 1,909,507</u>	<u>\$ 57,903</u>	<u>\$ 35,669</u>

**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, 2011:

	<u>Medical</u>	<u>Dental</u>	<u>Life</u>
Beginning Net OPEB Obligation at 1/1/2011	\$ 3,627,258	\$ 124,146	\$ 48,172
Annual required contribution	1,909,507	57,903	35,669
Interest on Net OPEB Obligation	145,090	4,966	1,927
ARC Adjustment	<u>(209,765)</u>	<u>(7,179)</u>	<u>(2,786)</u>
OPEB Cost	1,844,832	55,690	34,810
Contributions	-	-	-
Current year retiree premium	<u>(487,723)</u>	<u>(38,270)</u>	<u>(9,973)</u>
Change in Net OPEB Obligation	1,357,109	17,420	24,837
Ending Net OPEB Obligation at 12/31/2011	<u>\$ 4,984,367</u>	<u>\$ 141,566</u>	<u>\$ 73,009</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

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

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	12/31/09	\$ 1,538,753	23.7%	\$ 2,209,609
Dental	12/31/09	71,154	30.3%	98,278
Life	12/31/09	18,375	38.6%	22,378
Medical	12/31/10	\$ 1,865,286	24.0%	\$ 3,627,255
Dental	12/31/10	55,936	53.7%	124,146
Life	12/31/10	35,221	26.8%	48,172
Medical	12/31/11	\$ 1,844,832	26.4%	\$ 4,984,367
Dental	12/31/11	55,690	68.7%	141,566
Life	12/31/11	34,810	28.6%	73,009

**Funded Status and Funding Progress.** The Parish does not fund its OPEB plan. It does, however, pay the required premiums each year when due. Those premiums are accounted for in the fund with corresponding payroll expenditure. The following table presents the funded status and funding progress of the plan:

Benefit	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) PUC Method	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
Medical	1/1/08	\$ -	\$ 15,226,549	\$ 15,226,549	0%	\$ 7,741,600	196.68%
Dental	1/1/08	-	670,761	670,761	0%	7,741,600	8.66%
Life	1/1/08	-	174,698	174,698	0%	7,741,600	2.26%
Medical	1/1/10	\$ -	\$ 18,807,487	\$ 18,807,487	0%	\$ 7,869,200	239.00%
Dental	1/1/10	-	634,376	634,376	0%	7,869,200	8.06%
Life	1/1/10	-	390,797	390,797	0%	7,869,200	4.97%

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2011**

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

**Actuarial Methods and Assumptions.** Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); (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.

**Actuarial Cost Method.** The ARC for 2011 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:

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2011**

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

**Post employment Benefit Plan Eligibility Requirements.** It is assumed that entitlement to benefits will commence three years after earliest eligibility for retirement. Medical benefits are provided to employees upon actual retirement. Employees are eligible to retire according to the following provisions: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service. Entitlement to benefits continues through Medicare to death.

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

**Health Care Cost Trend Rate.** Health care trend is an assumption as to the future increases in health care costs. The trend rate includes an inflation factor of 2.5%. Sample medical care trend rates are as follows:

<u>Year</u>	<u>Rate</u>	<u>Year</u>	<u>Rate</u>
2011-2012	9.0%	2016-2017	8.2%
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	9.0%	2020+	5.0%

**Mortality Rate.** The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rate and 50% of the unloaded female mortality rates, was used. This is the mortality table which the Internal Revenue Service requires to be used in determining the value of accrued benefits in defined benefit pension plans. Since GASB 45 requires the use of "unblended" rates, we have used the 94GAR mortality table described above to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance. Sample mortality rates are as follows:

<u>Age</u>	<u>Rate per 1,000</u>
25	.468
35	.675
45	1.224
55	3.197
65	11.441

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2011**

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

The following is a summary of accounts, contracts, salaries, and other payables as of December 31, 2011.

	Class of Payable				
	Salaries	Withholdings	Contracts	Accounts	Total
General Fund	\$ 133,430	\$ 196,313	\$ -	\$ 279,724	\$ 609,467
Sales Tax District	-	-	-	-	-
Road & Bridges	-	189,215	-	813,587	1,002,802
1992 GO Sinking	-	-	-	-	-
2009 GO Construction	-	-	696,067	1,610,067	2,306,134
2010 Sewer Construct.	-	-	-	54,623	54,623
Solid Waste	-	-	-	269,450	269,450
Mosquito Control	-	-	-	56,365	56,365
Utilities	45,884	110,450	-	385,168	541,502
Sewerage	54,251	127,050	-	218,952	400,253
Non-major funds	<u>19,559</u>	<u>28,039</u>	<u>14,458</u>	<u>643,867</u>	<u>705,923</u>
Total	<u>\$ 253,124</u>	<u>\$ 651,067</u>	<u>\$ 710,525</u>	<u>\$ 4,331,803</u>	<u>\$ 5,946,519</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2011**

**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, 2011:

<u>Description</u>	<u>Capitalizable Amount</u>	<u>Interest Rate</u>	<u>Termination Date</u>	<u>Principal Balance</u>	<u>Interest to Maturity</u>
<b>Governmental Funds:</b>					
Motorola Radios	\$ 323,301	5.09%	04/01/13	\$ 93,230	\$ 7,177
LaPlace E-One HP-75	624,000	5.35	09/05/13	202,066	16,357
Reserve Rescue Pumper	406,000	4.30	12/01/14	188,713	16,441
Garyville Rescue Pumper	<u>340,745</u>	5.25	07/08/16	<u>192,048</u>	<u>31,279</u>
Total Leases Payable	<u>\$ 1,694,046</u>			<u>\$ 676,057</u>	<u>\$ 71,254</u>

The following is a schedule of future minimum lease payments under capital leases and the present value of the net minimum lease payments as of December 31, 2011:

<u>Year Ended</u>	<u>Governmental Funds</u>
2012	\$ 272,466
2013	272,464
2014	113,050
2015	44,666
2016	<u>44,665</u>
Total Minimum Lease Payments	747,311
Less: Amounts Representing Interest	<u>(71,254)</u>
Present Value of Net Minimum Lease Payments	<u>\$ 676,057</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

**NOTE 11 - LONG-TERM DEBT**

The following is a summary of long-term debt transactions of the Parish for the year ended December 31, 2011:

	Balance 1/1/11	Issues Additions Adjustments	Payments Expenditures Adjustments	Balance 12/31/11	Due Within One Year
<b>Governmental Activities</b>					
General Obligation					
Bonds	\$ 53,260,000	\$ 8,545,000	\$ 13,475,000	\$ 48,330,000	\$ 2,630,000
Certificates of Indebtedness	1,595,000	800,000	196,000	2,199,000	397,000
Public Improvement					
Bonds	23,510,000	-	2,360,000	21,150,000	2,105,000
Sales Tax & Revenue Bonds	6,559,000	-	678,000	5,881,000	710,000
Capital Lease Obligations	998,250	-	322,191	676,059	238,720
Net OPEB Obligation	<u>3,799,576</u>	<u>1,399,366</u>	<u>-</u>	<u>5,198,942</u>	<u>-</u>
Total Governmental Activities	<u>89,721,826</u>	<u>10,744,366</u>	<u>17,031,191</u>	<u>83,435,001</u>	<u>6,080,720</u>
<b>Business-Type Activities</b>					
Revenue Bonds	<u>6,168,581</u>	<u>-</u>	<u>421,330</u>	<u>5,747,251</u>	<u>448,733</u>
Total Business-type Activities	<u>6,168,581</u>	<u>-</u>	<u>421,330</u>	<u>5,747,251</u>	<u>448,733</u>
Total Long-Term Debt	<u>\$ 95,890,407</u>	<u>\$ 10,744,366</u>	<u>\$ 17,452,521</u>	<u>\$ 89,182,252</u>	<u>\$ 6,529,453</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

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

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

Bond Type	Date of Issuance	Authorized and Issued	Interest Rate %	Maturity Date	Principal Outstanding	Interest to Maturity
<b>Government Activities:</b>						
<u>Public Improvement Bonds</u>						
Public Improvement Bonds, Series ST-1993	04/01/93	\$ 1,400,000	7.0-10.0	01/01/13	\$ 130,000	\$ 10,400
Public Improvement Bonds, Series ST-1994	10/01/94	500,000	5.5-10.0	01/01/14	90,000	5,400
Public Improvement Bonds, Series ST-1995	07/01/95	800,000	5.3-10.0	01/01/15	355,000	34,371
Public Improvement Bonds, Series ST-2010	03/01/10	15,000,000	2.0-4.1	12/01/29	14,990,000	7,123,821
Public Improvement Bonds, Series 2010	12/14/10	7,370,000	2.0	12/01/14	<u>5,585,000</u>	<u>224,900</u>
Total Public Improvement Bonds					<u>\$ 21,150,000</u>	<u>\$ 7,398,892</u>
<u>General Obligation Bonds</u>						
General Obligation Bonds - Series 2002	06/01/02	6,635,000	4.20-7.0	03/01/12	\$ 310,000	\$ 201,240
General Obligation Bonds - Series 2003	02/01/03	11,365,000	4.1-5.0	03/01/22	1,110,000	661,351
General Obligation Bonds - Series 2004	11/01/04	8,300,000	3.5-5.0	03/01/24	6,225,000	1,812,960
General Obligation Bonds - Series 2005	02/01/05	1,200,000	.1-5.95	03/01/24	930,000	293,763
General Obligation Refunding Bonds - Series 2008	11/06/08	4,560,000	3.59%	03/01/18	3,350,000	439,057
General Obligation Bonds - Series 2009	08/01/09	29,500,000	3.62-4.75	03/01/29	27,860,000	12,002,979
General Obligation Refunding Bonds - Series 2011	10/12/11	8,545,000	2.0-5.0	03/01/22	<u>8,545,000</u>	<u>2,279,493</u>
Total General Obligation Bonds					<u>\$ 48,330,000</u>	<u>\$ 17,690,843</u>
<u>Certificates of Indebtedness</u>						
Certificate of Indebtedness-2004	10/20/04	723,000	4.78	04/01/20	\$ 500,000	\$ 98,589
Certificate of Indebtedness-2005	06/07/05	750,000	3.80	04/01/15	340,000	26,410
Certificate of Indebtedness-2007	11/08/07	600,000	4.08	04/01/17	430,000	56,712
Certificate of Indebtedness-2007A	12/21/07	200,000	4.25	04/01/17	129,000	17,192
Certificate of Indebtedness-2011	02/15/11	800,000	2.67	04/01/15	<u>800,000</u>	<u>32,600</u>
Total Certificates of Indebtedness					<u>\$ 2,199,000</u>	<u>\$ 231,503</u>
<u>Sales Tax &amp; Revenue Bonds</u>						
Series 2003	02/01/03	330,000	3.75-4.25	02/01/13	\$ 80,000	\$ 3,380
Series 2005	02/01/05	1,300,000	3.5-6.0	02/01/20	890,000	172,473
Series 2006	02/01/06	765,000	0.1-6.0	02/01/20	545,000	128,558
Series 2006 (2)	08/21/06	5,650,000	4.18	04/01/18	3,658,000	562,544
Series 2006A	09/26/06	550,000	4.18	04/01/18	353,000	54,067
Revenue Bonds Series 2009	08/4/09	430,000	1.50-4.25	08/01/19	<u>355,000</u>	<u>59,822</u>
Total Sales Tax & Revenue Bonds					<u>\$ 5,881,000</u>	<u>\$ 980,844</u>
Total Bonds and Certificates of Indebtedness					<u>\$ 77,560,000</u>	<u>\$ 26,302,082</u>
<b>Business-type Activities:</b>						
<u>Revenue Bonds</u>						
Water Revenue Refunding Series 1997A						
Tax-exempt bonds	10/01/97	356,000	5.75	12/01/14	\$ 93,000	\$ 10,866
Water Revenue Utility Bonds Series 1998	06/1/98	3,500,000	5.125	06/01/28	2,359,251	1,335,592
Water Revenue Utility Bonds Series 1999	11/1/99	3,500,000	4.20-5.75	12/01/19	<u>3,295,000</u>	<u>908,440</u>
Total Revenue Bonds					<u>\$ 5,747,251</u>	<u>\$ 2,254,898</u>



**ST. JOHN THE BAPTIST PARISH COUNCIL**  
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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

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

Annual debt service to maturity on bonds and certificates, including interest of \$28,556,980, are as follows:

Year Ending December 31,	General Obligation Bonds	Public Improvement Bonds	Sales Tax & Revenue Bonds	Certificates of Indebtedness	Total
2012	\$ 4,971,288	\$ 2,837,449	\$ 1,711,732	\$ 463,248	\$ 9,983,717
2013	4,722,173	2,686,899	1,705,785	463,044	9,577,901
2014	4,444,445	2,690,791	1,672,861	467,379	9,275,476
2015	4,455,667	1,283,106	1,681,087	472,133	7,891,993
2016	4,484,078	1,297,256	1,676,457	179,064	7,636,855
2017-2021	21,160,026	6,634,780	5,030,878	385,635	33,211,319
2022-2026	14,711,402	6,860,580	1,154,825	-	22,726,807
2027-2029	7,071,764	4,258,031	230,368	-	11,560,163
Total debt service to maturity	<u>66,020,843</u>	<u>28,548,892</u>	<u>14,863,993</u>	<u>2,430,503</u>	<u>111,864,231</u>
Less amounts representing interest:					
2012	\$ 2,341,288	\$ 732,449	\$ 552,999	\$ 66,248	\$ 3,692,984
2013	2,102,173	676,899	499,991	54,044	3,333,107
2014	1,694,445	630,791	444,746	41,379	2,811,361
2015	1,590,667	588,106	386,379	28,133	2,593,285
2016	1,479,078	567,256	324,869	18,064	2,389,267
2017-2021	5,535,026	2,404,780	751,626	23,635	8,715,067
2022-2026	2,516,402	1,470,580	253,157	-	4,240,139
2027-2029	431,764	328,031	21,975	-	781,770
Total interest	<u>17,690,843</u>	<u>7,398,892</u>	<u>3,235,742</u>	<u>231,503</u>	<u>28,556,980</u>
Total principal	<u>\$ 48,330,000</u>	<u>\$ 21,150,000</u>	<u>\$ 11,628,251</u>	<u>\$ 2,199,000</u>	<u>\$ 83,307,251</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

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

General Obligation Bonds, totaling \$48,330,000 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 \$48,330,000.

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

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

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

**Defeasance of Debts**

In 1989, the Council defeased certain 1987 Public Improvement Bonds by placing the proceeds of the new bonds in an irrevocable trust to provide for all future debt service payments on the 1987 bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Council's financial statements.

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

In 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.

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

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

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. The difference between the cash flows required to service the old debt and the cash flows required to service the new debt totaled \$1,548,532. An economic gain (difference between the present value of the old debt and new debt service payments) of \$803,166 resulted from the refunding.

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 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. The difference between the cash flows required to service the old debt and the cash flows required to service the new debt totaled \$2,743,304. An economic gain (difference between the present value of the old debt and new debt service payments) of \$2,610,576 resulted from the refunding.

At December 31, 2011, \$23,855,000 of bonds outstanding are considered defeased.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2011**

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

The composition of interfund balances as of December 31, 2011, is as follows:

	Payable Funds							Total Government
	Governmental Activities				Business-type Activities			
	General Fund	Road & Bridges	Non-Major Funds	Total	Utilities	Sewerage	Total	
<u>Receivable Funds</u>								
Governmental Activities								
General Fund	\$ -	\$ -	\$ 580,869	\$ 580,869	\$ -	\$ -	\$ -	\$ 580,869
Sales Tax District	-	-	-	-	-	1,629,607	1,629,607	1,629,607
Road & Bridges	1,394	-	15,261	16,655	33,429	11,717	45,146	61,801
Non-Major Funds	142,830	-	27,478	170,308	65,371	-	65,371	235,679
Sub-total	<u>144,224</u>	<u>-</u>	<u>623,608</u>	<u>767,832</u>	<u>98,800</u>	<u>1,641,324</u>	<u>1,740,124</u>	<u>2,507,956</u>
Business-Type Activities								
Solid Waste	-	-	-	-	1,424,176	-	1,424,176	1,424,176
Mosquito Control	-	-	-	-	219,514	-	219,514	219,514
Utilities	47,354	19,226	1,947	68,527	-	38,333	38,333	106,860
Sewerage	2,815	-	-	2,815	2,094,898	-	2,094,898	2,097,713
Sub-total	<u>50,169</u>	<u>19,226</u>	<u>1,947</u>	<u>71,342</u>	<u>3,738,588</u>	<u>38,333</u>	<u>3,776,921</u>	<u>3,848,263</u>
Total	<u>\$ 194,393</u>	<u>\$ 19,226</u>	<u>\$ 625,555</u>	<u>\$ 839,174</u>	<u>\$3,837,388</u>	<u>\$1,679,657</u>	<u>\$5,517,045</u>	<u>\$ 6,356,219</u>

	Due From Other Funds	Due To Other Funds	Net Internal Balances
Governmental Activities	\$ 2,507,956	\$ (839,174)	\$ 1,668,782
Business-Type Activities	3,848,263	(5,517,045)	(1,668,782)
Total	<u>\$ 6,356,219</u>	<u>\$ (6,356,219)</u>	<u>\$ -</u>

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2011**

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

A summary of interfund transfers at December 31, 2011, are as follows:

	Transfers In:						Total
	General Fund	Roads & Bridges	Mosquito Control	Utilities	Sewerage	Non Major Funds	
Transfers Out:							
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158,050	\$ 158,050
Sales Tax District	-	3,850,000	-	1,300,000	2,000,000	3,608,657	10,758,657
Roads & Bridges	162,544	-	-	-	-	-	162,544
Mosquito Control	15,000	-	-	-	-	-	15,000
Utilities	347,825	-	-	-	-	-	347,825
Sewerage	457,825	-	-	-	-	-	457,825
Non Major Funds	<u>2,908,820</u>	<u>-</u>	<u>100,000</u>	<u>949</u>	<u>10,000</u>	<u>731,108</u>	<u>3,750,877</u>
Total	<u>\$ 3,892,014</u>	<u>\$ 3,850,000</u>	<u>\$ 100,000</u>	<u>\$ 1,300,949</u>	<u>\$ 2,010,000</u>	<u>\$ 4,497,815</u>	<u>\$ 15,650,778</u>

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 \$4,531,952.

**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, 2011, there was a surplus in the Criminal Court Fund of \$707,874 before transfers. There is a transfer out to the General Fund for \$353,938, approximately half of the surplus.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

**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 Council should be incurred.

Federally Assisted Programs

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2011**

**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	2009 General Obligation Bond Construction	2010 Sewer Construction Bond	Non-major Governmental Funds	Total
<b>Nonspendable:</b>								
Prepays	\$ 45,426	\$ -	\$ 68,321	\$ -	\$ -	\$ -	\$ 17,083	\$ 130,830
<b>Restricted:</b>								
Debt service	-	-	-	-	-	-	2,807,428	2,807,428
Grant programs	-	-	-	-	-	-	50,130	50,130
Capital sewer Improvements	-	12,633,268	-	-	-	-	-	12,633,268
Roads and Bridges	-	-	1,663,809	-	-	-	-	1,663,809
Debt service	-	-	-	9,579,204	-	-	-	9,579,204
Fire services	-	-	-	-	-	-	9,084,584	9,084,584
Recreation	-	-	-	-	-	-	72,760	72,760
Health unit	-	-	-	-	-	-	678,462	678,462
ARC maintenance	-	-	-	-	-	-	503,165	503,165
Juvenile detention	-	-	-	-	-	-	969,591	969,591
Senior citizens	-	-	-	-	-	-	168,924	168,924
Economic development	-	-	-	-	-	-	3,000,040	3,000,040
Street lighting	-	-	-	-	-	-	2,269,523	2,269,523
<b>Committed:</b>								
Capital projects	-	-	-	-	10,123,496	13,977,550	885,891	24,986,937
Land escrow	-	-	-	-	-	-	29,904	29,904
Ambulance	-	-	-	-	-	-	55,520	55,520
Criminal court	-	-	-	-	-	-	565,819	565,819
Convention center	-	-	-	-	-	-	466,219	466,219
Airport	-	-	-	-	-	-	90,092	90,092
Communication District	-	-	-	-	-	-	1,806,901	1,806,901
Civil defense	-	-	-	-	-	-	606,760	606,760
Unassigned	1,921,296	-	-	-	-	-	(40,000)	1,881,296
<b>Total</b>	<u>\$ 1,966,722</u>	<u>\$ 12,633,268</u>	<u>\$ 1,732,130</u>	<u>\$ 9,579,204</u>	<u>\$ 10,123,496</u>	<u>\$ 13,977,550</u>	<u>\$ 24,088,796</u>	<u>\$ 74,101,166</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2011**

**NOTE 16 - PAYABLE FROM RESTRICTED ASSETS**

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

	Utilities System
Customer deposits	\$ 1,350,335
Current portion of bonds payable	448,733
Accrued interest payable	134,279
Total	\$ 1,933,347

**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 year.

**NOTE 18 - WIRELESS EMERGENCY 911 SERVICE CHARGE**

Act 1029 of 1999 amends and reenacts Louisiana Revised Statutes (R.S.) 33:9101 through 9131 relative to communication districts. The Act authorizes the governing authority of a communication district to levy an emergency telephone service charge on certain wireless communication systems to pay the costs of implementing FCC ordered enhancements to Emergency 911 systems.

In July 2000, the Council passed Ordinance MM-28 which authorized a levy on Commercial Mobile Radio Service ("CMRS") users of 85¢ per month per wireless CMRS service connection. As of December 31, 2011, the Parish had entered into Cooperative Endeavor Agreements or Non-Disclosure Agreements provided for by Act 1029 with five CMRS service suppliers. As of December 31, 2011, the Parish had completed implementation of Phase II.



**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2011**

**NOTE 19 – SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNIT**

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

**A. CASH**

The component unit’s cash deposits at December 31, 2011 were as follows:

	<u>Library</u>
Bank accounts Per Statement of Net Assets	<u>\$ 3,240,242</u>

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

	<u>Library</u>
Bank accounts Per Bank	<u>\$ 3,326,568</u>

The bank balances are categorized as follows:

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

Amount uninsured or unregistered, with securities held by the component unit’s agent but not in the component unit’s name.	<u>\$ 3,076,568</u>
--	---------------------

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2011**

**NOTE 19 – SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)**

**B. CAPITAL ASSETS**

Capital assets for the component unit at December 31, 2011 are as follows:

	<u>Library</u>
Equipment & furniture	\$ 1,503,741
Library books	3,559,331
Buildings	2,858,875
Land	<u>40,000</u>
Subtotal	7,961,947
Less: Accumulated Depreciation	<u>(4,513,045)</u>
Total	<u>\$ 3,448,902</u>

**C. PENSION PLAN**

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

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

<u>Library</u>	<u>December 31,</u>		
	<u>2009</u>	<u>2010</u>	<u>2011</u>
Employer required contribution rate	12.25%	15.75%	15.75%
Covered payroll	\$ 796,792	\$ 779,810	\$ 938,406
Required employer contributions	\$ 97,607	\$ 122,820	\$ 147,799
Library contributions	\$ 97,607	\$ 122,820	\$ 147,799

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

**NOTE 19 – SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)**

**D. OTHER POST-EMPLOYMENT BENEFITS**

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

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 a pay-as-you-go basis; therefore, no funds are reserved for payment of future health insurance premiums. For the year ended December 31, 2011, the Library contributed \$70,641 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.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2011**

**NOTE 19 – SELECTED DISCLOSURES FOR DISCRETELY PRESENTED  
COMPONENT UNIT (CONTINUED)**

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

Annual required contribution (ARC)	\$ 254,140
Interest on net OPEB obligation	7,624
Adjustments to Annual Required Contribution	<u>-</u>
Annual OPEB cost	261,764
Contributions made	<u>(61,021)</u>
Increase in net OPEB obligation	200,743
Net OPEB obligation at beginning of year	<u>\$ 426,294</u>
Net OPEB obligation at end of year	<u>\$ 627,037</u>

The Library's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the year 2011 was, \$261,764, 23%, and \$627,037.

**Funded Status and Funding Progress.** As of December 31, 2011, the actuarial accrued liability for benefits was \$2,561,142, all of which was unfunded. The covered payroll (annual payroll of active employees covered by the plan) was \$700,672, and the ratio of the unfunded actuarial accrued liability (UAAL) to the covered payroll was 366%.

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

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

Retirement age for active employees – Active members were assumed to retire at the historical average retirement age for the covered group, which is currently 61 years.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2011**

**NOTE 19 – SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)**

Marital status – Marital status of members at the calculation date was assumed to continue throughout retirement.

Mortality – Life expectancies were based on mortality tables from the National Center for Health Statistics.

Turnover – Non-group-specific age-based turnover data from GASB Statement No. 45 were used as the basis for assigning active members a probability of remaining employed until the assumed retirement age and for developing an expected future working lifetime assumption for purposes of allocating to periods the present value of total benefits to be paid.

Healthcare cost trend rate – The expected rate of increase in healthcare insurance premiums was based on projections of the Office of the Actuary at the Centers for Medicare and Medicaid Services. A rate of 9% initially, reduced to an ultimate rate of 5% after nine years, was used.

Health insurance premiums – 2009 health insurance premiums for retirees was used as the basis for calculation of the present value of total benefits to be paid.

Inflation rate – The expected long-term inflation assumption of 2.8% was based on projected changes in the Consumer Price Index (CPI) in The 2009 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Disability Insurance Trust Funds for an intermediate growth scenario.

Payroll growth rate – The expected long-term payroll growth rate was assumed to equal the rate of inflation.

Based on the historical and expected returns of the Library's short-term investment portfolio and cash deposits, a future discount rate of 3% was used. In addition, a simplified version of the entry age actuarial cost method was used. The unfunded actuarial accrued liability (UAAL) is being amortized as a level percentage of projected payroll on an open basis over 30 years.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2011**

**NOTE 19 – SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)**

**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:

	<u>Unused Annual Leave</u>
Long-term obligations payable at December 31, 2010	\$ 63,871
Additions	65,254
Deductions	<u>(54,355)</u>
Long-term obligations payable at December 31, 2011	<u>\$ 74,770</u>

2. Operating Leases

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

<u>Year Ending December 31,</u>	<u>Amount</u>
2012	9,975
2013	4,809
2014	<u>1,872</u>
Total	<u>\$ 16,656</u>

**NOTE 20 – SUBSEQUENT EVENTS**

On April 21, 2012, Parish voters approved five propositions to rededicate or renew existing property taxes. The propositions renewed the millages for the Council on Aging and ARC maintenance as well as rededicating 2.25 mills for maintaining and improving recreational facilities and .75 mills for operating animal control facilities. The last proposition reduced the millage for road lighting by one mill.

In February 2012, the Parish Council approved ordinance 12-02 authorizing the issuance and sale of \$4,870,000 of Water Revenue Refunding Bonds, Series 2012 to refinance the 1997, 1998, and 1999 Water Revenue Bonds.

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

**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, 2011**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 1,738,152	\$ 1,799,335	\$ 1,799,335	\$ -
Licenses and permits	1,575,100	1,480,618	1,480,618	-
Intergovernmental revenues:				
Federal grants	180,000	363,992	363,992	-
State funds:				
State revenue sharing	65,000	67,032	67,032	-
Other	108,000	114,926	114,926	-
Fees, charges, and commissions	153,550	122,721	122,721	-
Interest Income	4,000	2,641	2,638	(3)
Other revenue	51,000	46,974	114,474	67,500
Total Revenues	<u>3,874,802</u>	<u>3,998,239</u>	<u>4,065,736</u>	<u>67,497</u>
<b>Expenditures</b>				
General government:				
Legislative	546,975	492,016	492,004	12
Judicial	1,025,897	1,036,935	1,037,035	(100)
Executive	698,741	888,302	888,301	1
Elections	130,593	106,379	106,379	-
Finance and administration	340,053	290,778	289,898	880
Civil service	62,262	65,046	65,046	-
Building and plant	1,859,708	2,162,147	2,105,248	56,899
Planning and zoning	664,050	581,861	581,860	1
Public safety	667,510	663,887	663,887	-
Health and welfare	292,412	413,559	470,458	(56,899)
Debt service				
Principal	714,000	714,000	714,000	-
Interest	261,303	260,347	260,346	1
Total Expenditures	<u>7,263,504</u>	<u>7,675,257</u>	<u>7,674,462</u>	<u>795</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(3,388,702)</u>	<u>(3,677,018)</u>	<u>(3,608,726)</u>	<u>68,292</u>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	3,605,576	3,959,514	3,892,014	(67,500)
Operating transfers out	(117,050)	(158,050)	(158,050)	-
Total Other Financing Sources (Uses)	<u>3,488,526</u>	<u>3,801,464</u>	<u>3,733,964</u>	<u>(67,500)</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	99,824	124,446	125,238	792
<b>Fund Balance, Beginning of Year</b>	<u>1,841,484</u>	<u>1,841,484</u>	<u>1,841,484</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 1,941,308</u>	<u>\$ 1,965,930</u>	<u>\$ 1,966,722</u>	<u>\$ 792</u>



**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL -  
SALES TAX DISTRICT  
For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Sales and use	\$ 7,996,756	\$ 7,457,418	\$ 7,457,419	\$ 1
Interest Income	30,000	46,353	46,353	-
<b>Total Revenues</b>	<u>8,026,756</u>	<u>7,503,771</u>	<u>7,503,772</u>	<u>1</u>
<b>Expenditures</b>				
General government:				
Finance and administration	-	5,483	5,483	-
<b>Total Expenditures</b>	<u>-</u>	<u>5,483</u>	<u>5,483</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>8,026,756</u>	<u>7,498,288</u>	<u>7,498,289</u>	<u>1</u>
<b>Other Financing Sources (Uses)</b>				
Sale of fixed assets			-	-
Litigation settlement			-	-
Proceeds of debt issued			-	-
Operating transfers in			-	-
Operating transfers out	(11,257,863)	(10,758,657)	(10,758,657)	-
<b>Total Other Financing Sources (Uses)</b>	<u>(11,257,863)</u>	<u>(10,758,657)</u>	<u>(10,758,657)</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<u>(3,231,107)</u>	<u>(3,260,369)</u>	<u>(3,260,368)</u>	<u>1</u>
<b>Fund Balance, Beginning of Year</b>	<u>15,893,636</u>	<u>15,893,636</u>	<u>15,893,636</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 12,662,529</u>	<u>\$ 12,633,267</u>	<u>\$ 12,633,268</u>	<u>\$ 1</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL -  
ROADS AND BRIDGES  
For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Sales and use	\$ 3,292,306	\$ 3,128,364	\$ 3,128,364	\$ -
Intergovernmental revenues:				
Federal grants	72,371	563,621	563,621	-
State funds:				
Parish transportation	550,454	487,241	487,241	-
Other	15,499	425,058	425,058	-
Fees, charges, and commissions	171,104	187,198	187,198	-
Fines and forfeitures	14,169	33,039	33,039	-
Interest Income	2,000	3,712	3,712	-
Other revenue	22,482	13,916	13,916	-
<b>Total Revenues</b>	<b>4,140,385</b>	<b>4,842,149</b>	<b>4,842,149</b>	<b>-</b>
<b>Expenditures</b>				
Public works	8,267,794	8,984,192	8,973,920	10,272
Debt service:				
Principal	96,231	93,466	94,877	(1,411)
Interest	2,000	2,002	591	1,411
Bond Issuance Costs	-	-	10,287	(10,287)
<b>Total Expenditures</b>	<b>8,366,025</b>	<b>9,079,660</b>	<b>9,079,675</b>	<b>(15)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(4,225,640)</b>	<b>(4,237,511)</b>	<b>(4,237,526)</b>	<b>(15)</b>
<b>Other Financing Sources (Uses)</b>				
Proceeds of debt issued	800,000	800,000	800,000	-
Operating transfers in	3,850,000	3,850,000	3,850,000	-
Operating transfers out	(162,544)	(162,544)	(162,544)	-
<b>Total Other Financing Sources (Uses)</b>	<b>4,487,456</b>	<b>4,487,456</b>	<b>4,487,456</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>261,816</b>	<b>249,945</b>	<b>249,930</b>	<b>(15)</b>
<b>Fund Balance, Beginning of Year</b>	<b>1,482,200</b>	<b>1,482,200</b>	<b>1,482,200</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ 1,744,016</b>	<b>\$ 1,732,145</b>	<b>\$ 1,732,130</b>	<b>\$ (15)</b>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**December 31, 2011**

**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.

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## **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, 2011**

The schedule of compensation paid to the Parish President and Parish Councilmen is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the Parish Council is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statutes, at LSA-R.S. 33:1233, the Parish Council has elected the monthly payment method of compensation. Under this method, the Councilmen receive approximately \$686 per month.

<u>PARISH PRESIDENT</u>	<u>AMOUNT</u>
Natalie Robottom, Parish President	\$ 148,578 *

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

PARISH COUNCIL

Steve Lee, Council-at-Large, Division B	\$ 8,230
Raydel Morris, Council-at-Large, Division A (Jan-April)	2,332
Lucien J. Gauff, III, Council-at-Large, Division A (April-Dec)	5,920
Jaclyn Hotard, Council Chairperson, District IV	8,230
Charles Julien, District III	8,230
Haston Lewis, Sr., District I	8,230
Daniel Millet, District II	8,230
Darnel Usry, District V	8,230
Ronnie Smith, Council Vice Chairperson, District VI	8,230
Cheryl Millet, District VII	<u>8,230</u>
Parish Council Total	<u>\$ 74,092</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2011**

***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.

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**For the Year Ended December 31, 2011**

**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.

**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.

**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.



**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**For the Year Ended December 31, 2011**

**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.

**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.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
December 31, 2011**

	Special Revenue			
	Health Unit Tax	ARC Maintenance	Juvenile Detention Center	Ambulance
<b>Assets</b>				
Cash and cash equivalents	\$ 334,753	\$ 210,706	\$ 629,729	\$ 4,353
Receivables, net				
Accounts	-	-	-	11,307
Ad valorem taxes	339,058	342,591	353,147	-
Sales & Use	-	-	-	-
Other	-	-	-	-
Due from other funds	-	-	-	65,371
Due from other governments	11,326	-	-	-
Prepaid items	-	-	-	-
Other assets	-	-	-	-
<b>Total Assets</b>	<b>\$ 685,137</b>	<b>\$ 553,297</b>	<b>\$ 982,876</b>	<b>\$ 81,031</b>
<b>Liabilities and Fund Balance</b>				
Liabilities				
Accounts and salaries payable	\$ 6,675	\$ 50,132	\$ 13,285	\$ 25,511
Contracts payable	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Other Liabilities	-	-	-	-
<b>Total liabilities</b>	<b>6,675</b>	<b>50,132</b>	<b>13,285</b>	<b>25,511</b>
Fund balance				
Nonspendable	-	-	-	-
Restricted	678,462	503,165	969,591	-
Committed	-	-	-	55,520
Unassigned	-	-	-	-
<b>Total fund balance</b>	<b>678,462</b>	<b>503,165</b>	<b>969,591</b>	<b>55,520</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 685,137</b>	<b>\$ 553,297</b>	<b>\$ 982,876</b>	<b>\$ 81,031</b>

(Continued)

Special Revenue

Convention Center	Senior Citizens Tax	Economic Development	Airport Authority	Commun- ication District	Civil Defense	Street Lighting
\$ 483,984	\$ 5,678	\$ 2,182,467	\$ 72,670	\$ 1,728,042	\$ 568,953	\$ 679,432
16,452	-	75,387	-	101,169	-	-
-	349,646	-	-	-	-	1,641,018
-	-	541,817	-	-	-	-
-	-	130,000	22,052	-	-	-
-	-	100,000	-	-	29,308	-
-	-	780	73,575	-	23,742	18,169
-	-	-	2,322	14,232	529	-
-	-	-	-	-	-	-
<u>\$ 500,436</u>	<u>\$ 355,324</u>	<u>\$ 3,030,451</u>	<u>\$ 170,619</u>	<u>\$ 1,843,443</u>	<u>\$ 622,532</u>	<u>\$ 2,338,619</u>
\$ 12,782	\$ -	\$ 16,010	\$ 78,205	\$ 10,761	\$ 15,243	\$ 69,096
-	-	-	-	-	-	-
-	-	14,401	-	11,549	-	-
-	186,400	-	-	-	-	-
21,435	-	-	-	-	-	-
<u>34,217</u>	<u>186,400</u>	<u>30,411</u>	<u>78,205</u>	<u>22,310</u>	<u>15,243</u>	<u>69,096</u>
-	-	-	2,322	14,232	529	-
-	168,924	3,000,040	-	-	-	2,269,523
466,219	-	-	90,092	1,806,901	606,760	-
-	-	-	-	-	-	-
<u>466,219</u>	<u>168,924</u>	<u>3,000,040</u>	<u>92,414</u>	<u>1,821,133</u>	<u>607,289</u>	<u>2,269,523</u>
<u>\$ 500,436</u>	<u>\$ 355,324</u>	<u>\$ 3,030,451</u>	<u>\$ 170,619</u>	<u>\$ 1,843,443</u>	<u>\$ 622,532</u>	<u>\$ 2,338,619</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
December 31, 2011**

	Special Revenue			
	Land Escrow	LaPlace Volunteer Fire Department	Reserve Volunteer Fire Department	Westbank Volunteer Fire Department
<b>Assets</b>				
Cash and cash equivalents	\$ 29,904	\$ 2,891,934	\$ 564,044	\$ 406,601
Receivables, net				
Accounts	-	-	-	-
Ad valorem taxes	-	-	-	-
Sales & Use	-	180,605	77,299	51,653
Other	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	1,045	1,560	5,108
Prepaid items	-	-	-	-
Other assets	-	100,000	-	-
<b>Total Assets</b>	<b>\$ 29,904</b>	<b>\$ 3,173,584</b>	<b>\$ 642,903</b>	<b>\$ 463,362</b>
<b>Liabilities and Fund Balance</b>				
<b>Liabilities</b>				
Accounts and salaries payable	\$ -	\$ 31,432	\$ 12,048	\$ 9,064
Contracts payable	-	-	-	-
Due to other funds	-	3,815	1,633	1,091
Due to other governments	-	-	-	-
Other Liabilities	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>35,247</b>	<b>13,681</b>	<b>10,155</b>
<b>Fund balance</b>				
Nonspendable	-	-	-	-
Restricted	-	3,138,337	629,222	453,207
Committed	29,904	-	-	-
Unassigned	-	-	-	-
<b>Total fund balance</b>	<b>29,904</b>	<b>3,138,337</b>	<b>629,222</b>	<b>453,207</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 29,904</b>	<b>\$ 3,173,584</b>	<b>\$ 642,903</b>	<b>\$ 463,362</b>

(Continued)

Special Revenue

Garyville Volunteer Fire Department	Fire Services	Criminal Court	Recreation Fund	CDBG	Health & Human Services	Total Special Revenue
\$ 317,688	\$ 4,200,851	\$ 1,032,201	\$ 58,333	\$ -	\$ 206,592	\$ 16,608,915
-	-	71,936	-	-	-	276,251
-	-	-	-	-	-	3,025,460
51,653	361,210	-	-	-	-	1,264,237
-	-	-	48,565	-	-	200,617
-	-	-	41,000	-	-	235,679
922	-	-	-	-	129,300	265,527
-	-	-	-	-	-	17,083
-	-	-	-	-	-	100,000
<u>\$ 370,263</u>	<u>\$ 4,562,061</u>	<u>\$ 1,104,137</u>	<u>\$ 147,898</u>	<u>\$ -</u>	<u>\$ 335,892</u>	<u>\$ 21,993,769</u>
\$ 29,906	\$ 13,949	\$ 184,380	\$ 22,590	\$ -	\$ 6,237	\$ 607,306
-	-	-	-	-	-	-
1,091	23,560	353,938	52,548	-	161,929	625,555
-	-	-	-	-	117,596	303,996
-	-	-	-	-	-	21,435
<u>30,997</u>	<u>37,509</u>	<u>538,318</u>	<u>75,138</u>	<u>-</u>	<u>285,762</u>	<u>1,558,292</u>
-	-	-	-	-	-	17,083
339,266	4,524,552	-	72,760	-	50,130	16,797,179
-	-	565,819	-	-	-	3,621,215
-	-	-	-	-	-	-
<u>339,266</u>	<u>4,524,552</u>	<u>565,819</u>	<u>72,760</u>	<u>-</u>	<u>50,130</u>	<u>20,435,477</u>
<u>\$ 370,263</u>	<u>\$ 4,562,061</u>	<u>\$ 1,104,137</u>	<u>\$ 147,898</u>	<u>\$ -</u>	<u>\$ 335,892</u>	<u>\$ 21,993,769</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**December 31, 2011**

	Debt Service						Total 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	
<b>Assets</b>							
Cash and cash equivalents	\$ 1,426,392	\$ 450,676	\$ 399,533	\$ 54,952	\$ 271,169	\$ 204,706	\$ 2,807,428
Receivables, net							
Accounts	-	-	-	-	-	-	-
Ad valorem taxes	-	-	-	-	-	-	-
Sales & Use	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 1,426,392</b>	<b>\$ 450,676</b>	<b>\$ 399,533</b>	<b>\$ 54,952</b>	<b>\$ 271,169</b>	<b>\$ 204,706</b>	<b>\$ 2,807,428</b>
<b>Liabilities and Fund Balance</b>							
<b>Liabilities</b>							
Accounts and salaries payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts payable	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance</b>							
Nonspendable	-	-	-	-	-	-	-
Restricted	1,426,392	450,676	399,533	54,952	271,169	204,706	2,807,428
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
<b>Total fund balance</b>	<b>1,426,392</b>	<b>450,676</b>	<b>399,533</b>	<b>54,952</b>	<b>271,169</b>	<b>204,706</b>	<b>2,807,428</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,426,392</b>	<b>\$ 450,676</b>	<b>\$ 399,533</b>	<b>\$ 54,952</b>	<b>\$ 271,169</b>	<b>\$ 204,706</b>	<b>\$ 2,807,428</b>

Capital Projects						
2002 General Obligation Bond Construction	2004 Water General Obligation Construction	1990 PW Sewerage Construction Phase II	LCDBG ARRA NW 2nd Street	LCDBG ARRA Historic East	Total Capital Projects	Total Nonmajor Governmental Funds
\$ 643,711	\$ -	\$ 300,797	\$ -	\$ -	\$ 944,508	\$ 20,360,851
-	-	-	-	-	-	276,251
-	-	-	-	-	-	3,025,460
-	-	-	-	-	-	1,264,237
-	-	-	-	-	-	200,617
-	-	-	-	-	-	235,679
-	-	-	-	-	-	265,527
-	-	-	-	-	-	17,083
-	-	-	-	-	-	100,000
<u>\$ 643,711</u>	<u>\$ -</u>	<u>\$ 300,797</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 944,508</u>	<u>\$ 25,745,705</u>
\$ -	\$ 40,000	\$ 44,159	\$ -	\$ -	\$ 84,159	\$ 691,465
8,129	-	6,329	-	-	14,458	14,458
-	-	-	-	-	-	625,555
-	-	-	-	-	-	303,996
-	-	-	-	-	-	21,435
<u>8,129</u>	<u>40,000</u>	<u>50,488</u>	<u>-</u>	<u>-</u>	<u>98,617</u>	<u>1,656,909</u>
-	-	-	-	-	-	17,083
-	-	-	-	-	-	19,604,607
635,582	-	250,309	-	-	885,891	4,507,106
-	-	-	-	-	-	-
-	(40,000)	-	-	-	(40,000)	(40,000)
<u>635,582</u>	<u>(40,000)</u>	<u>250,309</u>	<u>-</u>	<u>-</u>	<u>845,891</u>	<u>24,088,796</u>
<u>\$ 643,711</u>	<u>\$ -</u>	<u>\$ 300,797</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 944,508</u>	<u>\$ 25,745,705</u>

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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**  
**December 31, 2011**

	Special Revenue							
	Health Unit Tax	ARC Maintenance	Juvenile Detention Center	Ambulance	Convention Center	Senior Citizens Tax	Economic Development	Airport Authority
<b>Revenues</b>								
Taxes:								
Ad valorem	\$ 340,056	\$ 343,548	\$ 354,173	\$ -	\$ -	\$ 350,631	\$ -	\$ -
Sales and use	-	-	-	-	-	-	3,128,364	-
Other taxes and penalties	-	-	-	-	-	-	-	-
Intergovernmental revenues:								
Federal grants	-	-	-	-	-	-	-	156,369
State funds:								
State revenue sharing	16,874	-	-	-	-	-	-	-
Other	-	-	-	-	130,000	-	-	15,330
Fees, charges, and commissions	-	-	-	274,827	312,079	-	-	82,865
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest Income	1,585	1,653	3,572	69	1,936	100	30,800	338
Other revenue	-	-	-	1,053	-	-	131,080	-
<b>Total Revenues</b>	<b>358,515</b>	<b>345,201</b>	<b>357,745</b>	<b>275,949</b>	<b>444,015</b>	<b>350,731</b>	<b>3,290,244</b>	<b>254,902</b>
<b>Expenditures</b>								
General government:								
Judicial	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Public safety	-	-	224,783	299,443	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Health and welfare	200,701	305,946	-	-	-	339,000	-	-
Economic development	-	-	-	-	-	-	1,212,488	268,076
Culture & recreation	-	-	-	-	215,182	-	-	-
Debt service								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>200,701</b>	<b>305,946</b>	<b>224,783</b>	<b>299,443</b>	<b>215,182</b>	<b>339,000</b>	<b>1,212,488</b>	<b>268,076</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>157,814</b>	<b>39,255</b>	<b>132,962</b>	<b>(23,494)</b>	<b>228,833</b>	<b>11,731</b>	<b>2,077,756</b>	<b>(13,174)</b>
<b>Other Financing Sources (Uses)</b>								
Operating transfers in	-	-	-	-	-	-	10,000	-
Operating transfers out	(15,000)	-	(15,000)	(10,000)	(101,345)	-	(2,724,825)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(15,000)</b>	<b>-</b>	<b>(15,000)</b>	<b>(10,000)</b>	<b>(101,345)</b>	<b>-</b>	<b>(2,714,825)</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>142,814</b>	<b>39,255</b>	<b>117,962</b>	<b>(33,494)</b>	<b>127,488</b>	<b>11,731</b>	<b>(637,069)</b>	<b>(13,174)</b>
<b>Fund Balance, Beginning of Year</b>	<b>535,648</b>	<b>463,910</b>	<b>851,629</b>	<b>89,014</b>	<b>338,731</b>	<b>157,193</b>	<b>3,637,109</b>	<b>105,588</b>
<b>Fund Balance, End of Year</b>	<b>\$ 678,462</b>	<b>\$ 503,165</b>	<b>\$ 969,591</b>	<b>\$ 55,520</b>	<b>\$ 466,219</b>	<b>\$ 168,924</b>	<b>\$ 3,000,040</b>	<b>\$ 92,414</b>

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
COMBINING STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
December 31, 2011**

	Special Revenue					
	Communi- cation District	Civil Defense	Street Lighting	Land Escrow	LaPlace Volunteer Fire Department	Reserve Volunteer Fire Department
<b>Revenues</b>						
Taxes:						
Ad valorem	\$ -	\$ -	\$1,693,713	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	1,042,716	446,283
Other taxes and penalties	-	-	-	-	-	-
Intergovernmental revenues:						
Federal grants	-	63,647	-	-	-	-
State funds:						
State revenue sharing	-	-	27,797	-	-	-
Other	-	150,827	-	-	101,125	33,818
Fees, charges, and commissions	520,522	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest Income	8,101	2,117	5,046	112	13,189	2,783
Other revenue	-	136,920	-	-	25	-
<b>Total Revenues</b>	<b>528,623</b>	<b>353,511</b>	<b>1,726,556</b>	<b>112</b>	<b>1,157,055</b>	<b>482,884</b>
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-
Public safety	446,393	403,609	-	-	669,448	250,995
Public works	-	-	1,243,687	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Debt service						
Principal	43,257	-	-	-	93,404	57,795
Interest	6,947	-	-	-	15,808	10,589
<b>Total Expenditures</b>	<b>496,597</b>	<b>403,609</b>	<b>1,243,687</b>	<b>-</b>	<b>778,660</b>	<b>319,379</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>32,026</b>	<b>(50,098)</b>	<b>482,869</b>	<b>112</b>	<b>378,395</b>	<b>163,505</b>
<b>Other Financing Sources (Uses)</b>						
Operating transfers in	-	80,000	-	-	-	-
Operating transfers out	-	-	(120,000)	-	-	(137,876)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>80,000</b>	<b>(120,000)</b>	<b>-</b>	<b>-</b>	<b>(137,876)</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>32,026</b>	<b>29,902</b>	<b>362,869</b>	<b>112</b>	<b>378,395</b>	<b>25,629</b>
<b>Fund Balance, Beginning of Year</b>	<b>1,789,107</b>	<b>577,387</b>	<b>1,906,654</b>	<b>29,792</b>	<b>2,759,942</b>	<b>603,593</b>
<b>Fund Balance, End of Year</b>	<b>\$1,821,133</b>	<b>\$607,289</b>	<b>\$2,269,523</b>	<b>\$29,904</b>	<b>\$ 3,138,337</b>	<b>\$ 629,222</b>

(Continued)

Special Revenue

Westbank Volunteer Fire Department	Garyville Volunteer Fire Department	Fire Services	Criminal Court	Recreation Fund	CDBG	Health & Human Services	Total Special Revenue
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,082,121
298,217	298,217	2,085,458	-	-	-	-	7,299,255
-	-	-	-	566,467	-	-	566,467
5,108	9,590	-	-	-	11,084	1,207,420	1,453,218
-	-	-	-	-	-	-	44,671
12,332	10,374	-	-	9,940	-	18,956	482,702
-	-	-	105,115	37,321	-	22,436	1,355,165
-	-	-	2,811,762	-	-	-	2,811,762
2,185	1,793	22,563	3,049	204	-	452	101,647
-	-	-	-	-	-	12,952	282,030
<u>317,842</u>	<u>319,974</u>	<u>2,108,021</u>	<u>2,919,926</u>	<u>613,932</u>	<u>11,084</u>	<u>1,262,216</u>	<u>17,479,038</u>
-	-	-	2,212,052	-	-	-	2,212,052
-	-	-	-	-	11,084	-	11,084
250,933	261,198	2,929,762	-	-	-	-	5,736,564
-	-	-	-	-	-	-	1,243,687
-	-	-	-	-	-	1,417,171	2,262,818
-	-	-	-	-	-	-	1,480,564
-	-	-	-	704,587	-	-	919,769
-	32,858	-	-	-	-	-	227,314
-	11,808	-	-	-	-	-	45,152
<u>250,933</u>	<u>305,864</u>	<u>2,929,762</u>	<u>2,212,052</u>	<u>704,587</u>	<u>11,084</u>	<u>1,417,171</u>	<u>14,139,004</u>
66,909	14,110	(821,741)	707,874	(90,655)	-	(154,955)	3,340,034
-	-	-	-	91,000	-	117,050	298,050
(120,731)	(127,108)	-	(353,938)	-	-	-	(3,725,823)
<u>(120,731)</u>	<u>(127,108)</u>	<u>-</u>	<u>(353,938)</u>	<u>91,000</u>	<u>-</u>	<u>117,050</u>	<u>(3,427,773)</u>
(53,822)	(112,998)	(821,741)	353,936	345	-	(37,905)	(87,739)
507,029	452,264	5,346,293	211,883	72,415	-	88,035	20,523,216
<u>\$ 453,207</u>	<u>\$ 339,266</u>	<u>\$ 4,524,552</u>	<u>\$ 565,819</u>	<u>\$ 72,760</u>	<u>\$ -</u>	<u>\$ 50,130</u>	<u>\$ 20,435,477</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**December 31, 2011**

	Debt Service						Total 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	
<b>Revenues</b>							
Taxes:							
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-	-
Other taxes and penalties	-	-	-	-	-	-	-
Intergovernmental revenues:							
Federal grants	-	-	-	-	-	-	-
State funds:							
State revenue sharing	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Fees, charges, and commissions	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-
Interest Income	4,673	4,690	1,530	735	1,289	550	13,467
Other revenue	-	-	-	-	-	-	-
Total Revenues	<u>4,673</u>	<u>4,690</u>	<u>1,530</u>	<u>735</u>	<u>1,289</u>	<u>550</u>	<u>13,467</u>
<b>Expenditures</b>							
General government:							
Judicial	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-	-
Debt service							
Principal	-	1,790,000	-	295,000	-	160,000	2,245,000
Interest	-	733,785	-	58,757	-	69,844	862,386
Total Expenditures	<u>-</u>	<u>2,523,785</u>	<u>-</u>	<u>353,757</u>	<u>-</u>	<u>229,844</u>	<u>3,107,386</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>4,673</u>	<u>(2,519,095)</u>	<u>1,530</u>	<u>(353,022)</u>	<u>1,289</u>	<u>(229,294)</u>	<u>(3,093,919)</u>
<b>Other Financing Sources (Uses)</b>							
Operating transfers in	612,230	2,521,427	-	352,325	-	234,678	3,720,660
Operating transfers out	(10,000)	-	(10,000)	-	-	-	(20,000)
Total Other Financing Sources (Uses)	<u>602,230</u>	<u>2,521,427</u>	<u>(10,000)</u>	<u>352,325</u>	<u>-</u>	<u>234,678</u>	<u>3,700,660</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<u>606,903</u>	<u>2,332</u>	<u>(8,470)</u>	<u>(697)</u>	<u>1,289</u>	<u>5,384</u>	<u>606,741</u>
<b>Fund Balance, Beginning of Year</b>	<u>819,489</u>	<u>448,344</u>	<u>408,003</u>	<u>55,649</u>	<u>269,880</u>	<u>199,322</u>	<u>2,200,687</u>
<b>Fund Balance, End of Year</b>	<u>\$ 1,426,392</u>	<u>\$ 450,676</u>	<u>\$ 399,533</u>	<u>\$ 54,952</u>	<u>\$ 271,169</u>	<u>\$ 204,706</u>	<u>\$ 2,807,428</u>

Capital Projects							Total Nonmajor Governmental Funds
2002 General Obligation Bond Construction	2004 Water General Obligation Construction	1990 PW Sewerage Construction Phase II	LCDBG ARRA NW 2nd Street	LCDBG ARRA Historic East	Total Capital Projects		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,082,121	
-	-	-	-	-	-	7,299,255	
-	-	-	-	-	-	566,467	
156,217	-	-	-	-	156,217	1,609,435	
-	-	-	-	-	-	44,671	
-	-	-	24,300	26,860	51,160	533,862	
-	-	-	-	-	-	1,355,165	
-	-	-	-	-	-	2,811,762	
3,034	1	824	-	-	3,859	118,973	
-	-	-	-	-	-	282,030	
159,251	1	824	24,300	26,860	211,236	17,703,741	
-	-	-	-	-	-	2,212,052	
-	-	-	-	-	-	11,084	
-	-	-	-	-	-	5,736,564	
499,857	-	255,996	-	-	755,853	1,999,540	
-	-	-	-	-	-	2,262,818	
-	-	-	-	-	-	1,480,564	
-	-	-	-	-	-	919,769	
-	-	-	-	-	-	2,472,314	
-	-	-	-	-	-	907,538	
499,857	-	255,996	-	-	755,853	18,002,243	
(340,606)	1	(255,172)	24,300	26,860	(544,617)	(298,502)	
-	-	475,000	4,105	-	479,105	4,497,815	
(4,105)	(949)	-	-	-	(5,054)	(3,750,877)	
(4,105)	(949)	475,000	4,105	-	474,051	746,938	
(344,711)	(948)	219,828	28,405	26,860	(70,566)	448,436	
980,293	(39,052)	30,481	(28,405)	(26,860)	916,457	23,640,360	
\$ 635,582	\$ (40,000)	\$ 250,309	\$ -	\$ -	\$ 845,891	\$ 24,088,796	

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
HEALTH UNIT TAX  
For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 329,368	\$ 340,056	\$ 340,056	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
State revenue sharing	17,000	16,874	16,874	-
Other	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	2,200	1,585	1,585	-
Other revenue	-	-	-	-
<b>Total Revenues</b>	<b>348,568</b>	<b>358,515</b>	<b>358,515</b>	<b>-</b>
<b>Expenditures</b>				
General government:				
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	305,077	200,702	200,701	1
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
<b>Total Expenditures</b>	<b>305,077</b>	<b>200,702</b>	<b>200,701</b>	<b>1</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>43,491</b>	<b>157,813</b>	<b>157,814</b>	<b>1</b>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	-	-	-	-
Operating transfers out	(15,000)	(15,000)	(15,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>28,491</b>	<b>142,813</b>	<b>142,814</b>	<b>1</b>
<b>Fund Balance, Beginning of Year</b>	<b>535,647</b>	<b>535,647</b>	<b>535,648</b>	<b>1</b>
<b>Fund Balance, End of Year</b>	<b>\$ 564,138</b>	<b>\$ 678,460</b>	<b>\$ 678,462</b>	<b>\$ 2</b>

**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, 2011**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 332,763	\$ 343,548	\$ 343,548	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
State revenue sharing	-	-	-	-
Other	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	3,000	1,655	1,653	(2)
Other revenue	-	-	-	-
	<u>335,763</u>	<u>345,203</u>	<u>345,201</u>	<u>(2)</u>
<b>Total Revenues</b>				
<b>Expenditures</b>				
General government:				
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	586,333	305,947	305,946	1
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
	<u>586,333</u>	<u>305,947</u>	<u>305,946</u>	<u>1</u>
<b>Total Expenditures</b>				
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(250,570)</u>	<u>39,256</u>	<u>39,255</u>	<u>(1)</u>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Other Financing Sources (Uses)</b>				
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<u>(250,570)</u>	<u>39,256</u>	<u>39,255</u>	<u>(1)</u>
<b>Fund Balance, Beginning of Year</b>	<u>463,910</u>	<u>463,910</u>	<u>463,910</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 213,340</u>	<u>\$ 503,166</u>	<u>\$ 503,165</u>	<u>\$ (1)</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
JUVENILE DETENTION CENTER  
For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 332,763	\$ 354,173	\$ 354,173	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
State revenue sharing	-	-	-	-
Other	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	3,700	3,572	3,572	-
Other revenue	-	-	-	-
	<u>336,463</u>	<u>357,745</u>	<u>357,745</u>	<u>-</u>
<b>Total Revenues</b>	<b>336,463</b>	<b>357,745</b>	<b>357,745</b>	<b>-</b>
<b>Expenditures</b>				
General government:				
Judicial	-	-	-	-
Public safety	278,250	224,783	224,783	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
	<u>278,250</u>	<u>224,783</u>	<u>224,783</u>	<u>-</u>
<b>Total Expenditures</b>	<b>278,250</b>	<b>224,783</b>	<b>224,783</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>58,213</b>	<b>132,962</b>	<b>132,962</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	-	-	-	-
Operating transfers out	(15,000)	(15,000)	(15,000)	-
	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>-</u>
<b>Total Other Financing Sources (Uses)</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>43,213</b>	<b>117,962</b>	<b>117,962</b>	<b>-</b>
<b>Fund Balance, Beginning of Year</b>	<b>851,629</b>	<b>851,629</b>	<b>851,629</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ 894,842</b>	<b>\$ 969,591</b>	<b>\$ 969,591</b>	<b>\$ -</b>



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

**For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
State revenue sharing	-	-	-	-
Other	-	-	-	-
Fees, charges, and commissions	277,211	274,827	274,827	-
Fines and forfeitures	-	-	-	-
Interest Income	600	69	69	-
Other revenue	450	1,053	1,053	-
	<u>278,261</u>	<u>275,949</u>	<u>275,949</u>	<u>-</u>
Total Revenues	<u>278,261</u>	<u>275,949</u>	<u>275,949</u>	<u>-</u>
<b>Expenditures</b>				
General government:				
Judicial	-	-	-	-
Public safety	302,443	299,443	299,443	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
	<u>302,443</u>	<u>299,443</u>	<u>299,443</u>	<u>-</u>
Total Expenditures	<u>302,443</u>	<u>299,443</u>	<u>299,443</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(24,182)</u>	<u>(23,494)</u>	<u>(23,494)</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	-	-	-	-
Operating transfers out	(10,000)	(10,000)	(10,000)	-
	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<u>(34,182)</u>	<u>(33,494)</u>	<u>(33,494)</u>	<u>-</u>
<b>Fund Balance, Beginning of Year</b>	<u>89,014</u>	<u>89,014</u>	<u>89,014</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 54,832</u>	<u>\$ 55,520</u>	<u>\$ 55,520</u>	<u>\$ -</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
CONVENTION CENTER  
For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
State revenue sharing	-	-	-	-
Other	130,000	130,000	130,000	-
Fees, charges, and commissions	310,000	312,079	312,079	-
Fines and forfeitures	-	-	-	-
Interest Income	1,000	1,936	1,936	-
Other revenue	-	-	-	-
<b>Total Revenues</b>	<b>441,000</b>	<b>444,015</b>	<b>444,015</b>	<b>-</b>
<b>Expenditures</b>				
General government:				
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	206,325	215,182	215,182	-
Debt service	-	-	-	-
<b>Total Expenditures</b>	<b>206,325</b>	<b>215,182</b>	<b>215,182</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>234,675</b>	<b>228,833</b>	<b>228,833</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	-	-	-	-
Operating transfers out	(101,345)	(101,345)	(101,345)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(101,345)</b>	<b>(101,345)</b>	<b>(101,345)</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>133,330</b>	<b>127,488</b>	<b>127,488</b>	<b>-</b>
<b>Fund Balance, Beginning of Year</b>	<b>338,731</b>	<b>338,731</b>	<b>338,731</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ 472,061</b>	<b>\$ 466,219</b>	<b>\$ 466,219</b>	<b>\$ -</b>

**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, 2011**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 339,554	\$ 350,631	\$ 350,631	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
State revenue sharing	-	-	-	-
Other	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	100	100	100	-
Other revenue	-	-	-	-
<b>Total Revenues</b>	<b>339,654</b>	<b>350,731</b>	<b>350,731</b>	<b>-</b>
<b>Expenditures</b>				
General government:				
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	339,000	339,000	339,000	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
<b>Total Expenditures</b>	<b>339,000</b>	<b>339,000</b>	<b>339,000</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>654</b>	<b>11,731</b>	<b>11,731</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>654</b>	<b>11,731</b>	<b>11,731</b>	<b>-</b>
<b>Fund Balance, Beginning of Year</b>	<b>157,193</b>	<b>157,193</b>	<b>157,193</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ 157,847</b>	<b>\$ 168,924</b>	<b>\$ 168,924</b>	<b>\$ -</b>

**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, 2011**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	3,292,306	3,128,364	3,128,364	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
State revenue sharing	-	-	-	-
Other	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	36,000	30,800	30,800	-
Other revenue	179,350	131,080	131,080	-
<b>Total Revenues</b>	<b>3,507,656</b>	<b>3,290,244</b>	<b>3,290,244</b>	<b>-</b>
<b>Expenditures</b>				
General government:				
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	1,467,790	1,212,488	1,212,488	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
<b>Total Expenditures</b>	<b>1,467,790</b>	<b>1,212,488</b>	<b>1,212,488</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>2,039,866</b>	<b>2,077,756</b>	<b>2,077,756</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	10,000	10,000	10,000	-
Operating transfers out	(2,724,825)	(2,724,825)	(2,724,825)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(2,714,825)</b>	<b>(2,714,825)</b>	<b>(2,714,825)</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(674,959)</b>	<b>(637,069)</b>	<b>(637,069)</b>	<b>-</b>
<b>Fund Balance, Beginning of Year</b>	<b>3,637,109</b>	<b>3,637,109</b>	<b>3,637,109</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ 2,962,150</b>	<b>\$ 3,000,040</b>	<b>\$ 3,000,040</b>	<b>\$ -</b>

**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, 2011**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	161,500	156,369	156,369	-
State funds:				
State revenue sharing	-	-	-	-
Other	8,500	15,330	15,330	-
Fees, charges, and commissions	84,400	82,865	82,865	-
Fines and forfeitures	-	-	-	-
Interest Income	100	338	338	-
Other revenue	-	-	-	-
<b>Total Revenues</b>	<b>254,500</b>	<b>254,902</b>	<b>254,902</b>	<b>-</b>
<b>Expenditures</b>				
General government:				
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	275,425	268,076	268,076	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
<b>Total Expenditures</b>	<b>275,425</b>	<b>268,076</b>	<b>268,076</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(20,925)</b>	<b>(13,174)</b>	<b>(13,174)</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(20,925)</b>	<b>(13,174)</b>	<b>(13,174)</b>	<b>-</b>
<b>Fund Balance, Beginning of Year</b>	<b>105,588</b>	<b>105,588</b>	<b>105,588</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ 84,663</b>	<b>\$ 92,414</b>	<b>\$ 92,414</b>	<b>\$ -</b>

**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, 2011**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
State revenue sharing	-	-	-	-
Other	-	-	-	-
Fees, charges, and commissions	540,389	520,522	520,522	-
Fines and forfeitures	-	-	-	-
Interest Income	10,100	8,101	8,101	-
Other revenue	-	-	-	-
<b>Total Revenues</b>	<b>550,489</b>	<b>528,623</b>	<b>528,623</b>	<b>-</b>
<b>Expenditures</b>				
General government:				
Judicial	-	-	-	-
Public safety	554,050	446,395	446,393	2
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	50,204	50,204	50,204	-
<b>Total Expenditures</b>	<b>604,254</b>	<b>496,599</b>	<b>496,597</b>	<b>2</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(53,765)</b>	<b>32,024</b>	<b>32,026</b>	<b>2</b>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(53,765)</b>	<b>32,024</b>	<b>32,026</b>	<b>2</b>
<b>Fund Balance, Beginning of Year</b>	<b>1,789,107</b>	<b>1,789,106</b>	<b>1,789,107</b>	<b>1</b>
<b>Fund Balance, End of Year</b>	<b>\$ 1,735,342</b>	<b>\$ 1,821,130</b>	<b>\$ 1,821,133</b>	<b>\$ 3</b>

**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, 2011**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	53,500	63,647	63,647	-
State funds:				
State revenue sharing	-	-	-	-
Other	159,097	150,827	150,827	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	2,500	2,117	2,117	-
Other revenue	136,000	136,920	136,920	-
<b>Total Revenues</b>	<b>351,097</b>	<b>353,511</b>	<b>353,511</b>	<b>-</b>
<b>Expenditures</b>				
General government:				
Judicial	-	-	-	-
Public safety	474,617	403,607	403,609	(2)
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
<b>Total Expenditures</b>	<b>474,617</b>	<b>403,607</b>	<b>403,609</b>	<b>(2)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(123,520)</b>	<b>(50,096)</b>	<b>(50,098)</b>	<b>(2)</b>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	80,000	80,000	80,000	-
Operating transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(43,520)</b>	<b>29,904</b>	<b>29,902</b>	<b>(2)</b>
<b>Fund Balance, Beginning of Year</b>	<b>577,387</b>	<b>577,387</b>	<b>577,387</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ 533,867</b>	<b>\$ 607,291</b>	<b>\$ 607,289</b>	<b>\$ (2)</b>

**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, 2011**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 1,641,465	\$ 1,693,713	\$ 1,693,713	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
State revenue sharing	26,000	27,797	27,797	-
Other	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	6,000	5,046	5,046	-
Other revenue	-	-	-	-
<b>Total Revenues</b>	<b>1,673,465</b>	<b>1,726,556</b>	<b>1,726,556</b>	<b>-</b>
<b>Expenditures</b>				
General government:				
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	1,707,463	1,243,687	1,243,687	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
<b>Total Expenditures</b>	<b>1,707,463</b>	<b>1,243,687</b>	<b>1,243,687</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(33,998)</b>	<b>482,869</b>	<b>482,869</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	-	-	-	-
Operating transfers out	(120,000)	(120,000)	(120,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(120,000)</b>	<b>(120,000)</b>	<b>(120,000)</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(153,998)</b>	<b>362,869</b>	<b>362,869</b>	<b>-</b>
<b>Fund Balance, Beginning of Year</b>	<b>1,906,654</b>	<b>1,906,654</b>	<b>1,906,654</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ 1,752,656</b>	<b>\$ 2,269,523</b>	<b>\$ 2,269,523</b>	<b>\$ -</b>



**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, 2011**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
State revenue sharing	-	-	-	-
Other	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	100	112	112	-
Other revenue	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	100	112	112	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditures</b>				
General government:				
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	100	112	112	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	100	112	112	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund Balance, Beginning of Year</b>	29,792	29,792	29,792	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund Balance, End of Year</b>	\$ 29,892	\$ 29,904	\$ 29,904	\$ -
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**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, 2011**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	1,097,362	1,042,716	1,042,716	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
State revenue sharing	-	-	-	-
Other	101,125	101,125	101,125	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	16,000	13,189	13,189	-
Other revenue	-	25	25	-
<b>Total Revenues</b>	<b>1,214,487</b>	<b>1,157,055</b>	<b>1,157,055</b>	<b>-</b>
<b>Expenditures</b>				
General government:				
Judicial	-	-	-	-
Public safety	969,712	778,661	669,448	109,213
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	109,212	(109,212)
<b>Total Expenditures</b>	<b>969,712</b>	<b>778,661</b>	<b>778,660</b>	<b>1</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>244,775</b>	<b>378,394</b>	<b>378,395</b>	<b>1</b>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>244,775</b>	<b>378,394</b>	<b>378,395</b>	<b>1</b>
<b>Fund Balance, Beginning of Year</b>	<b>2,759,942</b>	<b>2,759,942</b>	<b>2,759,942</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ 3,004,717</b>	<b>\$ 3,138,336</b>	<b>\$ 3,138,337</b>	<b>\$ 1</b>

**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, 2011**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	469,671	446,283	446,283	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
State revenue sharing	-	-	-	-
Other	33,818	33,818	33,818	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	3,500	2,783	2,783	-
Other revenue	-	-	-	-
<b>Total Revenues</b>	<b>506,989</b>	<b>482,884</b>	<b>482,884</b>	<b>-</b>
<b>Expenditures</b>				
General government:				
Judicial	-	-	-	-
Public safety	482,084	319,379	250,995	68,384
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	68,384	(68,384)
<b>Total Expenditures</b>	<b>482,084</b>	<b>319,379</b>	<b>319,379</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>24,905</b>	<b>163,505</b>	<b>163,505</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	-	-	-	-
Operating transfers out	(137,876)	(137,876)	(137,876)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(137,876)</b>	<b>(137,876)</b>	<b>(137,876)</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(112,971)</b>	<b>25,629</b>	<b>25,629</b>	<b>-</b>
<b>Fund Balance, Beginning of Year</b>	<b>603,593</b>	<b>603,593</b>	<b>603,593</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ 490,622</b>	<b>\$ 629,222</b>	<b>\$ 629,222</b>	<b>\$ -</b>

**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, 2011**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	313,846	298,217	298,217	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	5,108	5,108	-
State funds:				
State revenue sharing	-	-	-	-
Other	12,332	12,332	12,332	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	3,000	2,185	2,185	-
Other revenue	-	-	-	-
<b>Total Revenues</b>	<b>329,178</b>	<b>317,842</b>	<b>317,842</b>	<b>-</b>
<b>Expenditures</b>				
General government:				
Judicial	-	-	-	-
Public safety	279,000	250,934	250,933	1
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
<b>Total Expenditures</b>	<b>279,000</b>	<b>250,934</b>	<b>250,933</b>	<b>1</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>50,178</b>	<b>66,908</b>	<b>66,909</b>	<b>1</b>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	-	-	-	-
Operating transfers out	(120,731)	(120,731)	(120,731)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(120,731)</b>	<b>(120,731)</b>	<b>(120,731)</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(70,553)</b>	<b>(53,823)</b>	<b>(53,822)</b>	<b>1</b>
<b>Fund Balance, Beginning of Year</b>	<b>507,029</b>	<b>507,029</b>	<b>507,029</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ 436,476</b>	<b>\$ 453,206</b>	<b>\$ 453,207</b>	<b>\$ 1</b>

**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, 2011**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	313,846	298,217	298,217	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	9,590	9,590	9,590	-
State funds:				
State revenue sharing	-	-	-	-
Other	10,374	10,374	10,374	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	2,090	1,793	1,793	-
Other revenue	-	-	-	-
<b>Total Revenues</b>	<b>335,900</b>	<b>319,974</b>	<b>319,974</b>	<b>-</b>
<b>Expenditures</b>				
General government:				
Judicial	-	-	-	-
Public safety	366,256	305,865	261,198	44,667
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	44,666	(44,666)
<b>Total Expenditures</b>	<b>366,256</b>	<b>305,865</b>	<b>305,864</b>	<b>1</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(30,356)</b>	<b>14,109</b>	<b>14,110</b>	<b>1</b>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	-	-	-	-
Operating transfers out	(127,108)	(127,108)	(127,108)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(127,108)</b>	<b>(127,108)</b>	<b>(127,108)</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(157,464)</b>	<b>(112,999)</b>	<b>(112,998)</b>	<b>1</b>
<b>Fund Balance, Beginning of Year</b>	<b>452,264</b>	<b>452,264</b>	<b>452,264</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ 294,800</b>	<b>\$ 339,265</b>	<b>\$ 339,266</b>	<b>\$ 1</b>

**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, 2011**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	2,194,725	2,085,458	2,085,458	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
State revenue sharing	-	-	-	-
Other	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	26,000	22,564	22,563	(1)
Other revenue	-	-	-	-
<b>Total Revenues</b>	<b>2,220,725</b>	<b>2,108,022</b>	<b>2,108,021</b>	<b>(1)</b>
<b>Expenditures</b>				
General government:				
Judicial	-	-	-	-
Public safety	3,009,900	2,929,762	2,929,762	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
<b>Total Expenditures</b>	<b>3,009,900</b>	<b>2,929,762</b>	<b>2,929,762</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(789,175)</b>	<b>(821,740)</b>	<b>(821,741)</b>	<b>(1)</b>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(789,175)</b>	<b>(821,740)</b>	<b>(821,741)</b>	<b>(1)</b>
<b>Fund Balance, Beginning of Year</b>	<b>5,346,293</b>	<b>5,346,293</b>	<b>5,346,293</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ 4,557,118</b>	<b>\$ 4,524,553</b>	<b>\$ 4,524,552</b>	<b>\$ (1)</b>

**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, 2011**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
State revenue sharing	-	-	-	-
Other	-	-	-	-
Fees, charges, and commissions	65,000	105,115	105,115	-
Fines and forfeitures	1,800,000	2,811,762	2,811,762	-
Interest Income	1,800	3,050	3,049	(1)
Other revenue	-	-	-	-
<b>Total Revenues</b>	<b>1,866,800</b>	<b>2,919,927</b>	<b>2,919,926</b>	<b>(1)</b>
<b>Expenditures</b>				
General government:				
Judicial	1,886,832	2,212,051	2,212,052	(1)
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
<b>Total Expenditures</b>	<b>1,886,832</b>	<b>2,212,051</b>	<b>2,212,052</b>	<b>(1)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(20,032)</b>	<b>707,876</b>	<b>707,874</b>	<b>(2)</b>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	-	-	-	-
Operating transfers out	-	(353,938)	(353,938)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(353,938)</b>	<b>(353,938)</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(20,032)</b>	<b>353,938</b>	<b>353,936</b>	<b>(2)</b>
<b>Fund Balance, Beginning of Year</b>	<b>211,882</b>	<b>211,883</b>	<b>211,883</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ 191,850</b>	<b>\$ 565,821</b>	<b>\$ 565,819</b>	<b>\$ (2)</b>

**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, 2011**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	525,000	566,467	566,467	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
State revenue sharing	-	-	-	-
Other	10,000	9,940	9,940	-
Fees, charges, and commissions	37,000	37,321	37,321	-
Fines and forfeitures	-	-	-	-
Interest Income	500	203	204	1
Other revenue	-	-	-	-
<b>Total Revenues</b>	<b>572,500</b>	<b>613,931</b>	<b>613,932</b>	<b>1</b>
<b>Expenditures</b>				
General government:				
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	633,418	704,588	704,587	1
Debt service	-	-	-	-
<b>Total Expenditures</b>	<b>633,418</b>	<b>704,588</b>	<b>704,587</b>	<b>1</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(60,918)</b>	<b>(90,657)</b>	<b>(90,655)</b>	<b>2</b>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	50,000	91,000	91,000	-
Operating transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>50,000</b>	<b>91,000</b>	<b>91,000</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(10,918)</b>	<b>343</b>	<b>345</b>	<b>2</b>
<b>Fund Balance, Beginning of Year</b>	<b>72,415</b>	<b>72,415</b>	<b>72,415</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ 61,497</b>	<b>\$ 72,758</b>	<b>\$ 72,760</b>	<b>\$ 2</b>



**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, 2011**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Intergovernmental revenues:				
Federal grants	985,461	1,207,421	1,207,420	(1)
State funds:				
State revenue sharing	-	-	-	-
Other	2,500	18,956	18,956	-
Fees, charges, and commissions	22,591	22,436	22,436	-
Fines and forfeitures	-	-	-	-
Interest Income	575	452	452	-
Other revenue	7,250	12,952	12,952	-
<b>Total Revenues</b>	<b>1,018,377</b>	<b>1,262,217</b>	<b>1,262,216</b>	<b>(1)</b>
<b>Expenditures</b>				
General government:				
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	1,139,141	1,417,172	1,417,171	1
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
<b>Total Expenditures</b>	<b>1,139,141</b>	<b>1,417,172</b>	<b>1,417,171</b>	<b>1</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(120,764)</b>	<b>(154,955)</b>	<b>(154,955)</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	117,050	117,050	117,050	-
Operating transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>117,050</b>	<b>117,050</b>	<b>117,050</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(3,714)</b>	<b>(37,905)</b>	<b>(37,905)</b>	<b>-</b>
<b>Fund Balance, Beginning of Year</b>	<b>88,035</b>	<b>88,035</b>	<b>88,035</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ 84,321</b>	<b>\$ 50,130</b>	<b>\$ 50,130</b>	<b>\$ -</b>

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## **STATISTICAL SECTION**

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## STATISTICAL SECTION

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

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

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The Parish implemented GASB Statement 34 in fiscal year 2003; schedules presenting government-wide information include information beginning in that year.

Note: Statistical information regarding sales tax revenue is limited because a governmental agency separate from the St. John the Baptist Parish Council collects the Parish's sales tax and much of the information is of a confidential nature.

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**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE 1 -- NET ASSETS BY COMPONENT  
LAST EIGHT FISCAL YEARS**

(accrual basis of accounting)  
(Unaudited)

	Fiscal Year							
	2004	2005	2006	2007	2008	2009	2010	2011
Governmental activities								
Invested in capital assets, net of related debt	\$ (26,389,901)	\$ (34,741,068)	\$ 16,497,003	\$ 21,049,216	\$ 23,522,817	\$ 21,277,396	\$ 28,120,063	29,741,677
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
Unrestricted	11,837,905	36,904,602	24,529,758	24,692,634	33,622,730	14,165,068	35,866,072	747,603
<b>Total governmental activities net assets</b>	<b>\$ 10,934,961</b>	<b>\$ 23,625,219</b>	<b>\$ 63,674,630</b>	<b>\$ 62,329,135</b>	<b>\$ 71,857,936</b>	<b>\$ 78,913,049</b>	<b>\$ 77,847,116</b>	<b>\$ 73,970,168</b>
Business-type activities								
Invested in capital assets, net of related debt	\$ 67,997,119	\$ 76,135,970	\$ 113,659,742	\$ 119,295,021	\$ 120,501,581	\$ 122,807,386	\$ 121,853,197	123,184,534
Restricted	1,353,728	1,353,728	1,353,728	1,353,728	1,353,728	1,353,728	1,413,722	263,755
Unrestricted	310,701	2,169,448	2,654,338	2,062,841	514,403	475,810	710,075	2,712,112
<b>Total business-type activities net assets</b>	<b>\$ 69,661,548</b>	<b>\$ 79,659,146</b>	<b>\$ 117,667,808</b>	<b>\$ 122,711,590</b>	<b>\$ 122,369,712</b>	<b>\$ 124,636,924</b>	<b>\$ 123,976,994</b>	<b>\$ 126,160,401</b>
Primary government								
Invested in capital assets, net of related debt	\$ 41,607,218	\$ 41,394,902	\$ 130,156,745	\$ 140,344,237	\$ 144,344,237	\$ 144,084,782	\$ 149,973,260	\$ 152,926,211
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
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
<b>Total primary government net assets</b>	<b>\$ 80,596,509</b>	<b>\$ 103,284,365</b>	<b>\$ 181,342,438</b>	<b>\$ 185,040,725</b>	<b>\$ 194,547,487</b>	<b>\$ 203,549,973</b>	<b>\$ 201,824,110</b>	<b>\$ 200,130,569</b>

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

(accrual basis of accounting)  
(Unaudited)

	Fiscal Year							
	2004	2005	2006	2007	2008	2009	2010	2011
<b>Expenses</b>								
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
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
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
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
Economic development	618,765	923,959	1,736,582	1,482,875	1,672,938	1,679,124	1,685,753	1,503,635
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
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
Total governmental activities expenses	<u>17,220,762</u>	<u>17,066,892</u>	<u>29,527,008</u>	<u>27,425,210</u>	<u>32,407,426</u>	<u>35,809,509</u>	<u>37,575,075</u>	<u>37,214,719</u>
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
Mosquito	366,701	333,335	397,517	562,857	787,038	767,295	754,575	747,068
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
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
Total business-type activities expenses	<u>18,924,821</u>	<u>19,481,370</u>	<u>18,346,075</u>	<u>18,262,273</u>	<u>27,951,132</u>	<u>20,839,297</u>	<u>20,961,247</u>	<u>22,130,042</u>
Total primary government expenses	<u>\$ 36,145,583</u>	<u>\$ 36,548,262</u>	<u>\$ 47,873,083</u>	<u>\$ 45,687,483</u>	<u>\$ 60,358,558</u>	<u>\$ 56,648,806</u>	<u>\$ 58,536,322</u>	<u>\$ 59,344,761</u>
<b>Program Revenues</b>								
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
Public safety	847,737	937,154	876,480	902,273	1,186,673	1,533,211	2,221,863	2,811,762
Public works	87,593	49,770	377,447	330,343	392,752	270,176	283,110	261,832
Health and welfare	250,036	257,351	261,427	274,773	277,306	275,128	277,557	274,827
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
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
Capital grants and contributions	50,000	1,011,185	862,274	250,965	86,604	313,037	365,347	860,267
Total governmental activities program revenues	<u>3,721,000</u>	<u>4,734,301</u>	<u>3,977,887</u>	<u>3,334,811</u>	<u>4,279,117</u>	<u>5,234,611</u>	<u>7,689,990</u>	<u>8,864,046</u>
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
Mosquito	256,963	262,638	265,251	426,127	527,617	534,718	539,848	532,464
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
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
Operating grants and contributions	-	-	-	-	7,049,462	-	-	-
Capital grants and contributions	-	12,863,463	-	-	-	-	-	-
Total business-type activities program revenues	<u>11,727,549</u>	<u>26,772,202</u>	<u>14,162,361</u>	<u>13,516,388</u>	<u>21,759,212</u>	<u>15,672,728</u>	<u>15,971,504</u>	<u>16,873,275</u>
Total primary government program revenues	<u>\$ 15,448,549</u>	<u>\$ 31,506,503</u>	<u>\$ 18,140,248</u>	<u>\$ 16,851,199</u>	<u>\$ 26,038,329</u>	<u>\$ 20,907,339</u>	<u>\$ 23,661,494</u>	<u>\$ 25,737,321</u>

(continued)



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

(accrual basis of accounting)

(Unaudited)

	Fiscal Year							
	2004	2005	2006	2007	2008	2009	2010	2011
<b>Net (Expense) Revenue</b>								
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)
Business-type activities	(7,197,272)	7,290,832	(4,183,714)	(4,745,885)	(6,191,920)	(5,166,569)	(4,989,743)	(5,256,767)
Total primary government net expense	<u>\$ (20,697,034)</u>	<u>\$ (5,041,759)</u>	<u>\$ (29,732,835)</u>	<u>\$ (28,836,284)</u>	<u>\$ (34,320,229)</u>	<u>\$ (35,741,467)</u>	<u>\$ (34,874,828)</u>	<u>\$ (33,607,440)</u>
<b>General Revenues and Other Changes in Net Assets</b>								
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
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
Franchise	646,171	771,216	797,114	820,720	860,021	863,890	830,083	885,184
Beer taxes	47,266	53,223	57,871	52,379	51,970	54,924	48,002	49,723
Severance taxes	67,993	46,628	54,741	96,793	115,469	37,822	60,140	65,203
Video poker taxes	397,944	579,971	709,181	649,431	636,943	575,499	549,448	566,467
Occupational licenses	-	-	969,842	1,050,681	1,086,920	1,115,935	-	-
State revenue sharing (unrestricted)	40,774	43,278	102,950	120,632	113,042	116,731	112,209	111,703
Unrestricted grants and contributions	72,256	214,066	112,694	13,218	97,243	282,226	1,788,020	829,277
Investment earnings	542,382	1,054,621	1,885,348	2,023,242	1,035,730	380,441	457,255	322,633
Other general revenues	335,850	723,660	430,793	386,133	625,187	794,349	589,144	873,122
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)
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)
Total governmental activities	<u>19,151,896</u>	<u>25,022,850</u>	<u>29,080,203</u>	<u>22,744,904</u>	<u>37,657,110</u>	<u>37,629,974</u>	<u>28,819,152</u>	<u>24,473,725</u>
Business-type activities:								
Taxes								
Ad valorem	88,487	97,917	111,928	125,735	139,039	163,151	159,795	\$ 170,003
Unrestricted grants and contributions	48,031	1,060,355	371,637	328,909	-	-	325,136	32,155
Investment earnings	44,856	101,117	195,648	186,157	74,775	17,720	22,585	14,680
Other general revenues	81,761	73,562	66,766	46,305	110,015	108,589	96,742	101,445
Gain (loss) on disposal of capital assets	-	-	-	10,000	-	-	-	-
Capital contributions	-	-	546,561	8,620,362	-	-	2,624,747	4,531,592
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
Total business-type activities	<u>1,889,050</u>	<u>2,706,766</u>	<u>2,431,965</u>	<u>10,336,228</u>	<u>5,850,042</u>	<u>7,433,781</u>	<u>4,329,813</u>	<u>7,440,174</u>
Total primary government	<u>\$ 21,040,946</u>	<u>\$ 27,729,616</u>	<u>\$ 31,512,168</u>	<u>\$ 33,081,132</u>	<u>\$ 43,507,152</u>	<u>\$ 45,063,755</u>	<u>\$ 33,148,965</u>	<u>\$ 31,913,899</u>
<b>Change in Net Assets</b>								
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)
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
Total primary government	<u>\$ 343,912</u>	<u>\$ 22,687,857</u>	<u>\$ 1,779,333</u>	<u>\$ 4,244,848</u>	<u>\$ 9,186,923</u>	<u>\$ 9,322,288</u>	<u>\$ (1,725,863)</u>	<u>\$ (1,693,541)</u>

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

	Fiscal Year							
	2004	2005	2006	2007	2008	2009	2010	2011
General fund								
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,426
Restricted	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	1,921,296
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	-
<b>Total general fund</b>	<b>\$ 163,765</b>	<b>\$ 290,559</b>	<b>\$ 512,270</b>	<b>\$ 493,139</b>	<b>\$ 1,340,271</b>	<b>\$ 1,550,621</b>	<b>\$ 1,841,484</b>	<b>\$ 1,966,722</b>
All other governmental funds								
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,404
Restricted	-	-	-	-	-	-	-	43,480,888
Committed	-	-	-	-	-	-	-	28,608,152
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	(40,000)
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)	-	-	-	-	-	-	-	-
<b>Total all other governmental funds</b>	<b>\$ 37,606,700</b>	<b>\$ 39,729,187</b>	<b>\$ 47,050,677</b>	<b>\$ 41,100,377</b>	<b>\$ 47,315,806</b>	<b>\$ 84,252,815</b>	<b>\$ 89,034,040</b>	<b>\$ 72,134,444</b>

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

(modified accrual basis of accounting)  
(Unaudited)

	Fiscal Year							
	2004	2005	2006	2007	2008	2009	2010	2011
<b>Revenues</b>								
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
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
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
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
Fines and forfeitures	878,707	967,154	876,480	907,987	1,195,296	1,555,070	2,244,334	2,844,801
Investment earnings	541,412	1,054,621	1,885,348	2,023,241	1,035,730	380,441	458,871	322,633
Other revenues	390,777	1,161,829	907,364	700,593	799,472	1,035,103	495,849	410,420
Total revenues	<u>24,498,811</u>	<u>31,147,806</u>	<u>34,197,515</u>	<u>34,585,874</u>	<u>47,422,522</u>	<u>50,008,906</u>	<u>40,240,697</u>	<u>40,459,662</u>
<b>Expenditures</b>								
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
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
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
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
Economic development	575,173	877,370	1,822,107	1,248,035	1,620,439	1,921,359	1,601,432	1,480,564
Transportation	4,791,001	5,658,294	-	-	-	-	-	-
Culture and recreation	-	-	553,529	930,505	939,830	938,068	903,551	919,769
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
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
Bond issuance costs	-	-	-	-	-	-	-	226,597
Total expenditures	<u>26,070,537</u>	<u>31,145,485</u>	<u>32,881,549</u>	<u>41,495,874</u>	<u>43,973,777</u>	<u>41,132,771</u>	<u>49,298,365</u>	<u>53,125,031</u>
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)
<b>Other financing sources (uses)</b>								
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
Issuance of refunding bonds	-	-	-	-	-	-	7,370,000	8,545,000
Premium on debt issuance	-	-	-	-	-	-	14,835	654,056
Payment to refunding bond escrow agent	-	-	-	-	-	-	(7,184,271)	(11,517,746)
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
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)
Total other financing sources (uses)	<u>7,475,279</u>	<u>2,246,961</u>	<u>6,227,234</u>	<u>940,569</u>	<u>3,613,816</u>	<u>28,271,187</u>	<u>14,129,756</u>	<u>(4,108,989)</u>
Net change in fund balances	<u>\$ 5,903,553</u>	<u>\$ 2,249,282</u>	<u>\$ 7,543,200</u>	<u>\$ (5,969,431)</u>	<u>\$ 7,062,561</u>	<u>\$ 37,147,322</u>	<u>\$ 5,072,088</u>	<u>\$ (16,774,358)</u>
Debt service, (interest and principal only) as a percentage of noncapital expenditures	<u>12.7%</u>	<u>11.9%</u>	<u>20.2%</u>	<u>12.5%</u>	<u>30.5%</u>	<u>17.3%</u>	<u>27.7%</u>	<u>24.7%</u>

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

<b>Fiscal Year</b>	<b>Parish Direct Rate (1)</b>	<b>Overlapping Rates</b>	
		<b>St. John the Baptist Parish School Board</b>	<b>St. John the Baptist Parish Sheriff's Office</b>
2002	2.00%	2.25%	0.25%
2003	2.00%	2.25%	0.25%
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%

NOTES: (1) The St. John the Baptist Parish School Board, a separate entity, collects four and three fourths percent in sales and use tax. Two and one-quarter percent of the taxes collected are remitted to the Parish Council. One-quarter percent of the taxes collected are remitted to the Sheriff's Department. The School Board's costs of collecting the funds are shared proportionally by the Parish Council, Sheriff's Department and the School Board.

Source: St. John the Baptist Parish Finance Department.

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

(Unaudited)

<b>Fiscal Year</b>	<b>Real Estate</b>	<b>Other Property</b>	<b>Total Assessments</b>	<b>Less: Tax Exempt Real Property</b>	<b>Total Taxable Assessed Value</b>	<b>Total Direct Tax Rate</b>	<b>Estimated Actual Taxable Value</b>	<b>Assessed Value as a Percentage of Actual Value</b>
2002	\$ 25,698,735	\$ 213,311,804	\$ 239,010,539	\$ 66,995,819	\$ 172,014,720	40.54	\$ 1,648,348,545	14.50%
2003	26,291,242	216,130,028	242,421,270	67,444,625	174,976,645	40.15	1,671,870,828	14.50%
2004	28,889,702	237,168,743	266,058,445	73,278,332	192,780,113	40.15	1,834,885,828	14.50%
2005	29,871,639	255,812,283	285,683,922	75,088,592	210,595,330	40.15	1,970,233,945	14.50%
2006	33,362,856	289,323,687	322,686,543	77,905,006	244,781,537	40.15	2,225,424,434	14.50%
2007	35,877,519	320,020,783	355,898,302	80,999,207	274,899,095	40.06	2,454,471,048	14.50%
2008	36,513,826	346,273,001	382,786,827	83,574,781	299,212,046	38.89	2,639,909,152	14.50%
2009	174,857,996	260,387,742	435,245,738	83,892,520	351,353,218	38.89	3,001,694,745	14.50%
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	*	*

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

\* Information was unavailable.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE 7 -- DIRECT AND OVERLAPPING PROPERTY TAX RATES  
LAST TEN FISCAL YEARS**

(Rate per \$100 of Assessed Value)  
(Unaudited)

Fiscal Year	St. John the Baptist Parish Council			Overlapping Rates St. John the Baptist Parish School Board			Total Direct & Overlapping Rates
	Operating Millage	Debt Service Millage	Total Parish Millage	Operating Millage	Debt Service Millage	Total Parish Millage	
2002	40.03	-	40.03	22.47	24.12	46.59	86.62
2003	39.34	1.2	40.54	22.47	24.12	46.59	87.13
2004	38.95	1.2	40.15	22.47	24.12	46.59	86.74
2005	38.95	1.2	40.15	22.47	24.12	46.59	86.74
2006	40.15	-	40.15	22.93	24.12	47.05	87.20
2007	40.06	-	40.06	21.92	22.00	43.92	83.98
2008	38.89	-	38.89	21.83	22.00	43.83	82.72
2009	38.89	-	38.89	21.49	18.00	39.49	78.38
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

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

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

(Unaudited)

<u>Taxpayer</u>	<u>December 31, 2011</u>			<u>December 31, 2002</u>		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Parish Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Parish Taxable Assessed Value</u>
Marathon Ashland LLC	\$ 18,369,212	1	4.18%	\$ 54,671,121	1	22.87%
Du Pont Performance Elastomers	7,912,318	2	1.80%	3,734,027	6	1.56%
Arcelormittal Laplace	7,755,855	3	1.76%			
E.I. Dupont Denemours & Co.	6,917,018	4	1.57%	8,615,530	2	3.60%
Entergy Louisiana, Inc.	6,880,740	5	1.57%	3,929,840	4	1.64%
Nalco Chemical Company	5,403,014	6	1.23%	3,567,771	7	1.49%
Louisiana Machinery	4,658,697	7	1.06%	3,876,559	5	1.62%
Modular Space Corporation	4,427,392	8	1.01%			
Enjet, Inc.	4,232,670	9	0.96%			
Bengal Pipeline Company	331,926	10	0.08%			
Bayou Steel Corporation				4,832,769	3	2.02%
Cargill Incorporated				2,342,768	10	0.98%
Hibernia National Bank				3,067,371	8	1.28%
Reserve Telephone Company				2,449,730	9	1.02%
	<u>\$ 66,888,842</u>		<u>15.22%</u>	<u>\$ 91,087,486</u>		<u>38.08%</u>

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

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

<b>Fiscal Year</b>	<b>Taxes Levied for the Fiscal Year</b>	<b>Collected (or Adjusted) within the Fiscal Year of the Levy</b>		<b>Collections in Subsequent Years</b>	<b>Total Collections to Date</b>	
		<b>Amount</b>	<b>Percentage of Levy</b>		<b>Amount</b>	<b>Percentage of Levy</b>
2002	\$ 6,436,948	Not Available	Not Available	Not Available	\$ 6,236,603	96.89%
2003	6,873,512	Not Available	Not Available	Not Available	6,550,595	95.30%
2004	7,148,253	Not Available	Not Available	Not Available	6,826,931	95.50%
2005	7,783,077	Not Available	Not Available	Not Available	7,646,868	98.25%
2006	8,441,990	Not Available	Not Available	Not Available	8,333,651	98.72%
2007	7,081,602	Not Available	Not Available	Not Available	7,003,984	98.90%
2008	8,730,484	Not Available	Not Available	Not Available	8,599,294	98.50%
2009	9,684,752	Not Available	Not Available	Not Available	9,394,209	97.00%
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%

Source: St. John the Baptist Parish Finance Department



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

Fiscal Year	Governmental Activities						Business-Type Activities		Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	Public Improvement Bonds	General Obligation Bonds	Certificates of Indebtedness	Sales Tax Bonds	Capital Lease Obligations	Promisory Notes	Revenue Bonds	Capital Lease Obligations			
2002	\$ 23,260,000	\$ 14,955,000	\$ 1,725,000	\$ -	\$ 1,317,675	\$ -	\$ 8,737,320	\$ 28,673	\$ 50,023,668	4.42%	\$ 1,124
2003	21,757,055	25,455,000	1,480,000	330,000	1,023,723	200	8,343,150	2,367	58,391,495	5.00%	1,305
2004	20,203,687	32,590,000	1,948,000	305,000	791,149	800,200	8,084,173	-	64,722,209	5.97%	1,405
2005	18,575,318	32,265,000	2,478,000	1,619,574	832,295	-	7,807,282	-	63,577,469	5.82%	1,370
2006	16,846,948	30,690,000	8,365,000	2,291,409	960,288	-	7,506,983	-	66,660,628	6.10%	1,437
2007	15,038,578	29,045,000	8,421,000	2,153,245	1,722,441	-	7,183,869	-	63,564,133	5.81%	1,368
2008	13,140,208	27,500,000	7,595,000	2,015,081	1,671,630	-	6,834,086	-	58,756,005	5.31%	1,250
2009	11,141,838	55,520,000	6,730,000	2,291,917	1,337,530	-	6,465,763	-	83,487,048	7.53%	1,773
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	23,510,000	48,330,000	2,199,000	5,881,000	676,059	-	5,747,251	-	86,343,310	8.99%	1,880

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

(1) See Schedule 15 for personal income and population data.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**SCHEDULE 11 -- RATIOS OF NET GENERAL BOND DEBT OUTSTANDING**  
**LAST TEN FISCAL YEARS**  
(Unaudited)

<b>Fiscal Year</b>	<b>General Bonded Debt Outstanding</b>			<b>Percentage of Estimated Actual Taxable Value of Property (1)</b>	<b>Per Capita (2)</b>
	<b>General Obligation Bonds</b>	<b>Debt Service Monies Available</b>	<b>Net General Obligation Bonds Outstanding</b>		
2002	\$ 14,955,000	\$ 3,458,653	\$ 11,496,347	0.70%	\$ 258.22
2003	25,455,000	4,176,704	21,278,296	1.27%	475.51
2004	32,590,000	4,850,482	27,739,518	1.51%	602.38
2005	32,265,000	5,257,860	27,007,140	1.37%	582.14
2006	30,690,000	6,133,809	24,556,191	1.10%	529.31
2007	29,045,000	7,566,452	21,478,548	0.88%	462.18
2008	27,500,000	11,599,192	15,900,808	0.60%	338.36
2009	55,520,000	14,026,585	41,493,415	1.38%	881.23
2010	53,260,000	13,860,981	39,399,019	1.30%	857.92
2011	48,330,000	12,386,632	35,943,368	*	782.67

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.

\* Information was unavailable.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**SCHEDULE 12 -- DIRECT AND OVERLAPPING GOV ACTIVITIES DEBT**  
**AS OF DECEMBER 31, 2011**  
(Unaudited)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable (1)</u>	<u>Estimated Share of Overlapping Debt</u>
Direct:			
St. John the Baptist Parish	<u>\$ 80,596,059</u>	100%	<u>\$ 80,596,059</u>
Overlapping:			
St. John the Baptist Parish School Board (2)	<u>58,124,000</u>	100%	<u>58,124,000</u>
 Total direct and overlapping debt	 <u><u>\$ 138,720,059</u></u>		 <u><u>\$ 138,720,059</u></u>

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

(2) Source: St. John the Baptist Parish School Board Comprehensive Annual Financial Report.

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

	<b>Fiscal Year</b>			
	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>
Debt Limit	\$ 82,872,755	\$ 83,653,689	\$ 84,847,445	\$ 93,120,456
Total net debt applicable to limit	<u>11,496,347</u>	<u>21,278,296</u>	<u>27,739,518</u>	<u>27,007,140</u>
Legal debt margin	<u>\$ 71,376,408</u>	<u>\$ 62,375,393</u>	<u>\$ 57,107,927</u>	<u>\$ 66,113,316</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>13.87%</u>	<u>25.44%</u>	<u>32.69%</u>	<u>29.00%</u>

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

<b>Fiscal Year</b>					
<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
\$ 99,989,373	\$ 124,564,406	\$ 133,975,389	\$ 152,336,008	\$ 153,859,368	\$ 159,420,704
<u>24,556,191</u>	<u>21,478,548</u>	<u>15,900,808</u>	<u>41,493,415</u>	<u>39,399,019</u>	<u>35,943,368</u>
<u>\$ 75,433,182</u>	<u>\$ 103,085,858</u>	<u>\$ 118,074,581</u>	<u>\$ 110,842,593</u>	<u>\$ 114,460,349</u>	<u>\$ 123,477,336</u>
<u>24.56%</u>	<u>17.24%</u>	<u>11.87%</u>	<u>27.24%</u>	<u>25.61%</u>	<u>22.55%</u>

**Legal Debt Margin Calculation for Fiscal Year 2011**

Assessed value	\$455,487,725
Debt limit -- 35% of assessed value	159,420,704
Deduct - Amount of debt applicable to debt limit	<u>35,943,368</u>
Legal debt margin	<u>\$ 123,477,336</u>

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

Fiscal Year	Sales Tax and Revenue Bonds				
	Sales Tax Collections	Debt Service		Coverage	
		Principal	Interest		
2006	\$ 17,801,087	\$ 1,815,000	\$ 1,053,955	6.20	
2007	18,051,847	1,940,000	989,750	6.16	
2008	30,345,420	1,750,000	783,938	11.98	
2009	30,989,873	2,260,000	532,961	11.10	
2010	18,691,071	678,917	284,894	19.39	
2011	17,885,038	678,000	258,676	19.09	

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)

<b>Fiscal Year</b>	<b>(1) Population</b>	<b>Personal Income</b>	<b>(1) Per Capita Personal Income</b>	<b>(1) Unemployment Rate</b>
2002	44,521	\$ 1,132,881,366	\$ 25,446	7.8%
2003	44,748	1,167,922,800	26,100	8.9%
2004	46,050	1,084,385,400	23,548	4.2%
2005	46,393	1,092,462,364	23,548 *	7.0%
2006	46,393	1,092,462,364	23,548 *	8.8%
2007	46,472	1,094,322,656	23,548 *	4.6%
2008	46,994	1,106,614,712	23,548 *	3.8%
2009	47,086	1,108,781,128	23,548	6.5%
2010	45,924	960,776,004	20,921	4.0%
2011	45,924	960,776,004	20,921 *	6.8%

(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)

Employer	Location	2011			2002		
		Employees	Rank	% of Total St. John Parish Employment	Employees	Rank	% of Total St. John Parish Employment
St. John Parish School Board	Reserve	1,000	1	4.51%	*	*	*
Marathon Oil	Garyville	850	2	3.84%	*	*	*
ArcelorMittal Steel	Laplace	404	3	1.82%	*	*	*
Walmart	Laplace	370	4	1.67%	*	*	*
DuPont	Laplace	364	5	1.64%	*	*	*
River Parish Hospital	Laplace	355	6	1.60%	*	*	*
Nalco Chemical	Garyville	250	7	1.13%	*	*	*
Louisiana Machinery	Reserve	140	8	0.63%	*	*	*
Cargill	Reserve	123	9	0.56%	*	*	*
Pepsi America	Reserve	<u>87</u>	10	0.39%	<u>*</u>	<u>*</u>	<u>*</u>
<b>TOTAL</b>		<b><u>3,943</u></b>		<b><u>17.79%</u></b>	<b><u>*</u></b>		<b><u>*</u></b>

\* Did not report in 2002

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 FIVE FISCAL YEARS  
(Unaudited)**

<b>Function/Program</b>	<b>Full-time Equivalent Employees as of December 31,</b>				
	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
General government	77	53	57	54	55
Public safety	21	34	43	47	45
Public works	151	154	159	173	183
Health and welfare	1	2	2	2	2
Culture and recreation	5	7	6	6	4
Miscellaneous	21	15	16	11	11
<b>Total</b>	<b>276</b>	<b>265</b>	<b>283</b>	<b>293</b>	<b>300</b>

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 FIVE FISCAL YEARS**  
(Unaudited)

Function	Fiscal Year					
	2006	2007	2008	2009	2010	2011
Fire						
Emergency responses	1,676	1,640	1,824	1,329	1,163	1,064
Fires extinguished	458	291	436	335	362	333
Refuse collection						
Refuse collected (tons per day)	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
Water						
New connections	417	250	355	389	72	53
Water main breaks	24	31	31	29	26	24
Average daily consumption (thousands of gallons)	4,818	4,496	4,808	4,655	4,322	5,119
Peak daily consumption (thousands of gallons)	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
Health and welfare	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
Wastewater						
Average daily sewage treatment (thousands of gallons)	2,283	2,295	2,386	2,280	3,219	5,600

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 FIVE FISCAL YEARS**  
(Unaudited)

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of St. John the Baptist Parish Council (the "Parish"), as of and for the year ended December 31, 2011, which collectively comprise the Parish's basic financial statements and have issued our report thereon dated June 19, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Parish's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Parish's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Parish's internal control over financial reporting.

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

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

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Parish's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

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

*Carr, Riggs & Ingram, LLC*

June 19, 2012



**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 OMB CIRCULAR A-133**

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

Compliance

We have audited 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, 2011 . The Parish’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Parish’s management. Our responsibility is to express an opinion on the Parish’s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Parish’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Parish’s compliance with those requirements.

In our opinion, the Parish complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2011.

## Internal Control Over Compliance

Management of the Parish is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Parish's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Parish's internal control over compliance.

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

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

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

*Carr, Riggs & Ingram, LLC*

June 19, 2012

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2011**

<u>Federal Grantor/Pass-Through or Grantor/Program or Cluster Title</u>	<u>Grant Pass-Through Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
<b>United States Department of Homeland Security</b>			
Passed-through Louisiana Department of Military Affairs:			
Public Assistance Grant – Hurricane Ike	1792-DR-LA	97.036	\$ 48,565
Hazard Mitigation Grant Program		97.039	20,000
Emergency Food and Shelter		97.024	6,695
Emergency Management Performance Grant		97.042	<u>43,647</u>
Total United States Department of Homeland Security			<u>118,907</u>
<b>United States Department of Health and Human Services</b>			
Passed-through the Louisiana Housing Finance Agency:			
Low-Income Home Energy Assistance (LIHEAP)		93.568	365,359
Community Services Block Grant (CSBG)		93.569	<u>191,167</u>
Total United States Department of Health and Human Services			<u>556,526</u>
<b>United States Department of Agriculture</b>			
Passed-through the Louisiana Department of Health and Human Resources:			
Summer Food Service Program for Children		10.559	189,728

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
For the Year Ended December 31, 2011**

<u>Federal Grantor/Pass-Through or Grantor/Program or Cluster Title</u>	<u>Grant Pass-Through Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
Cooperative Forestry Assistance		10.664	\$ <u>10,754</u>
Total United States Department of Agriculture			<u>200,482</u>
<b>United States Department of Energy</b>			
Weatherization Assistance for Low-Income Persons	*	81.042	58,894
Weatherization Assistance for Low-Income Persons – ARRA	*	81.042	<u>522,746</u>
Total United States Department of Energy			<u>581,640</u>
<b>United States Department of Interior</b>			
Coastal Impact Assistance Program	*	15.426	<u>364,530</u>
Total United States Department of Interior			<u>364,530</u>
<b>United States Department of Treasury</b>			
Volunteer Income Tax Assistance (VITA) Matching Grant Program		21.009	<u>401</u>
Total United States Department of Treasury			<u>401</u>
<b>United States Department of Commerce</b>			
Investments for Public Works and Economic Development Facilities, ARRA	*	11.300	<u>567,611</u>
Total United States Department of Commerce			<u>567,611</u>

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
For the Year Ended December 31, 2011**

<u>Federal Grantor/Pass-Through or Grantor/Program or Cluster Title</u>	<u>Grant Pass-Through Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
<b>United States Department of Transportation Federal Aviation Administration (FAA)</b>			
Airport Improvement Program, Recovery Act	*	20.106	\$ <u>161,598</u>
United States Department of Transportation			<u>161,598</u>
Total Federal Awards			<u>\$2,551,695</u>

\* This program is considered a “major” program under OMB Circular A-133.

The accompanying Notes to Schedule of Expenditures of Federal Awards are an integral part of this schedule.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 2011**

**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, 2011. 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, 2011.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended December 31, 2011**

**A. SUMMARY OF AUDITOR’S RESULTS**

1. The auditor’s report expresses an unqualified opinion on the financial statements of the St. John the Baptist Parish Council (the “Parish”).
2. No significant deficiencies in internal control over financial reporting are reported in the *Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of the Parish, which is required to be reported in accordance with *Governmental Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies relating to the audit of major federal award programs are reported in the *Independent Auditor’s Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133*.
5. The auditor’s report on compliance for the major federal award programs for the Parish expresses an unqualified opinion on all major federal programs.
6. The auditor’s report on compliance for the major federal award programs disclosed no findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133.
7. The following programs were identified as major programs:

<u>Name of Federal Program (or Cluster)</u>	<u>CFDA No.</u>
Weatherization Assistance	81.042
Coastal Impact Assistance Program	15.426
Airport Improvement Program, Recovery Act	20.106
Investment for Public Works	11.300

8. The threshold for distinguishing Types A and Type B programs was \$300,000.
9. A determination was made that the Parish was a low-risk auditee.
10. A management letter was not issued for the year ended December 31, 2011.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
**For the Year December 31, 2011**

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

**COMPLIANCE**

There were no findings pertaining to the financial statements were noted during the year ended December 31, 2011.

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

**COMPLIANCE**

There were no findings pertaining to major Federal award programs noted during the year ended December 31, 2011.



**ST. JOHN THE BAPTIST PARISH COUNCIL  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
For the Year Ended December 31, 2011**

**SECTION I FINDINGS RELATED TO FINANCIAL STATEMENT AUDIT**

Finding 10-01	Resolved
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**SECTION II FINDINGS RELATED TO MAJOR FEDERAL AWARD PROGRAMS**

There were no findings related to the financial statement audit in the prior year.

**SECTION III OBSERVATIONS REPORTED IN THE MANAGEMENT LETTER**

Observation 10-1a	Resolved
Observation 10-1b	Resolved

**ST. JOHN THE BAPTIST PARISH COUNCIL  
MANAGEMENT'S CORRECTIVE ACTION PLAN  
For the Year Ended December 31, 2011**

There are no current year findings, therefore, management's response is not required.