

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

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT**

Year Ended December 31, 2018

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**Submitted by:
Department of Finance**

INTRODUCTORY SECTION

**ST. JOHN THE BAPTIST PARISH COUNCIL
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NATALIE ROBOTOM
PARISH PRESIDENT

ST. JOHN

THE BAPTIST PARISH

FINANCE DEPARTMENT

ROBERT FIGUERO JR.
Chief Financial Officer

1811 WEST AIRLINE HIGHWAY ~ LAPLACE, LOUISIANA 70068

July 1, 2019

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, 2018, is hereby submitted as mandated by the St. John the Baptist Parish Home Rule Charter and state statutes. The Home Rule Charter and the state statutes require that the Parish issue annually a report on its financial position and activity, and that an independent firm of certified public accountants audit this report.

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

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

The Parish is required to undergo an annual single audit in conformity with the provisions of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Information related to this single audit, including the Schedule of Expenditures of Federal Awards, findings and questioned costs, and auditor's reports on internal control and compliance, are included in the single audit section of this report.

ST. JOHN THE BAPTIST PARISH

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

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

REPORTING ENTITY

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

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

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

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

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

Blended Component Units
Criminal Court Fund

Discretely Presented Component Units
Library

YEARLY REVIEW

RECREATION

St. John the Baptist Parish continues to make improvements to its parks and recreational facilities throughout the parish for the enjoyment of its residents. The Parish maintains ten (10) public parks, one (1) playground, one (1) dog park, three (3) spray parks and two (2) pools. Numerous adults and children enjoy the walking paths and park facilities throughout the Parish. The addition of 14 miles of multi-use paths on the Mississippi River Levee and the Timbermill Trail were great enhancements to the miles of walking paths in neighborhood parks. The Parish also continues to grow and make improvements to the East Bank Multi-Use Path which will stretch more than 38 miles from Audubon Park to Reserve. The Manchac Greenway Project is a resident-led beautification effort to extend a bike trail around Lake Pontchartrain. The Thomas F. Daley Memorial Park on Hwy 51 provides a serene setting for not only physical but also mental fitness of residents. Line Dancing and Water Aerobics for adults have become tremendous successes and open gym policies continue to allow both adults and youth to walk or play basketball throughout the day and during some evenings.

This is the third year since the Department has implemented Youth football. The Football Program has allowed the Parish to host the season jamborees and home games within the Parish. To cap off the successful season, three age groups (5-6, 7-8, and 11-12 year olds) participated in their respective league's Super Bowl, in which all three teams became *2018 Southeast Louisiana Football League Super Bowl Champions*.

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

The Bidy Basketball program increased in the number of children participating. To finalize the successful season, approximately 80 Bidy Basketball experienced a day with the New Orleans Pelicans.

The Parks and Recreation Department coordinates the following programs:

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

PLANNING AND ZONING

In 2018 the Planning and Zoning Department issued a total of 684 permits, including, but not limited to: new development construction (33.2 million), commercial construction (18.6 million), and residential construction (14.5 million).*

*Note: Values represent total construction value.

Permit Type	# of Permits Issued	Total Construction Value
New Residential	47	\$8,686,004
Other Residential	178	\$2,949,312
Residential Trades	147	\$1,799,493
New Commercial	17	\$11,745,737
Other Commercial	24	\$4,887,452
Commercial Trades	13	\$36,975
Signs	32	\$223,213
Mobile Homes	31	\$1,108,139
Miscellaneous Other	195	n/a

The Parish is actively engaging with Site Selection firms and potential business owners of all sizes to locate in St. John the Baptist Parish. During 2018, the Economic Development Department continued to lay the groundwork for St. John's future while maintaining St. John's identity as an excellent choice for expansion and relocation. In May 2018, numerous events were hosted during the annual St. John Economic Development Week. These events highlighted the parish's growing economy and also assisted with networking opportunities for our business owners. The Parish also hosts an Economic Development website: <http://opportunitystjohn.com/>, which continues to promote the Parish and provides information to the business community, residents and potential new ventures.

INFRA-STRUCTURE IMPROVEMENTS

Construction in Progress

Construction in Progress is comprised of a variety of projects throughout the Parish. During 2018, over \$15 million of construction in progress projects were completed or continued into their final stages utilizing Parish funds.

- Continuing investments in upgrading the Parish infrastructure, with the priority on road, sidewalk, drainage, and lighting improvements.
- Asphalt Road Improvements for 17 roads with an estimated cost of \$840 thousand. To date, approximately 141 Parish roads have been resurfaced with millions more invested in improvements to state roads.
- Upgrading and adding to Parks and Recreation Facilities, including Phase 4 of the Multi-purpose Trail on the Mississippi River.
- Constructing the Lucy Trails which will continue the Mississippi River Trail (MRT) along the Mississippi River Levee from Lucy to Edgard on the West Bank.

- Construction and installation of sidewalks near LaPlace Elementary School (LES) and East St. John Preparatory Academy (ESJ Prep) as part of a Safe Routes to School Infrastructure Grant funded by DOTD. The project includes construction of sidewalks, cross walks and signage, making it easier for students to walk and bike to school at a cost of \$361 thousand.
- Installation of LED lighting at approximately \$184 thousand.
- Renovating the St. John Theatre
- Constructing the Woodland Bridge repairs
- Constructing a 4,000 square foot Saferoom at a cost of \$1.2 million as a secure location to house Parish employees, critical staff, first responders and other agencies as they work disasters and emergencies. The building is located adjacent to the Eastbank Emergency Operation center and funded through HMGP with a 25% match from the Parish.
- Constructing a new \$1.8 million public safety complex in Wallace funded through the Parish and the Sheriff's office. This Substation will house vital public safety services including fire, police and EMS.
- Constructing a \$900 thousand Communications tower through a partnership between the 911 Communications District and the Sheriff's Office.

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

Other projects underway include the following:

- \$ 11.7 million for repairs and upgrades of water treatment plants and related component parts
- \$ 8.3 million for completion of the Oxidation Pond in Reserve
- \$ 5 million for waste water improvements, including lift station rehabilitation
- \$ 6 million for water meter replacements
- \$ 4.8 million in canal improvements

Waste Water

St. John the Baptist Parish proposed to replace and repair gravity sewer lines and manholes in the Reserve and Laplace area utilizing low interest loan funds. To expend the remainder of funds, the Parish expanded the area to the West Bank. These projects are funded through a loan made to the Parish by LDEQ's (Louisiana Department of Environmental Quality) CWSRF (Clean Water State Revolving Fund) program, which is a low interest loan program that provides financing for wastewater system projects at an interest rate below the market rates. A loan of approximately \$2 million was made available in 2012. Project work began in 2013 and continues on the West Bank

with an anticipated completion scheduled in 2019. The annual debt service of approximately \$74,355 is financed over 20 years and will be repaid by revenue generated from sales tax or user fees dedicated to the sewer system.

In 2016, the Parish initiated the design of a new wastewater treatment facility. This project, which includes a three million gallon a day oxidation pond, is located in Reserve. The project will increase the total East Bank treatment capacity. Construction of this project cost approximately \$8.2 million. The project is funded partially by an EPA grant and the 2010 Bond issue. Construction began in 2017 and is expected to be completed this year.

The wastewater department remains committed to improving the Parish's wastewater systems for its residents. Such improvements for 2018 consisted of the following:

Waste Water Collection

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

Waste Water Treatment

- \$1.7 million for installation of emergency generators at lift stations and treatment plants
- \$70 thousand for new Aeration Equipment for River Road Treatment Plant

Water

Improvements to the Parish's water system were facilitated by the issuance of \$6 million of Water Revenue Bonds, Series 2013 authorizing the execution of a Loan and Pledge agreement and other loan documents with LDHH's (Louisiana Department of Health and Hospital's) DWRLF (Drinking Water Revolving Loan Fund) program. The cap on the loan forgiveness is 30 percent of the loan up to \$1,125,000 for each individual loan. Since inception of this program, the Utilities Department has completed the Altitude Valve Project, the Waterline under the Mississippi River, and installation of UV Disinfection at the Lions Water Plant. During 2018, the following project improvements have been completed or are underway:

Water Distribution

- \$216 thousand Shell potable water line

Edgard Treatment Plant

- \$444 thousand Clarifier Rehabilitation

Pleasure Bend

- \$885 thousand New Water Treatment Facility

Lions Water Treatment Plant

- \$1.1 million Raw Water Intake Improvements
- \$300 thousand Lions/LaPlace Reverse Osmosis Pilot Project

LaPlace Water System

- \$2.4 million Ruddock Well Electrical Component Elevation

FUTURE INITIATIVES

St. John joined the Louisiana Intrastate Rail Compact at the end of 2013. The compact is a convening of leaders from around the region with goals of developing and improving an efficient, safe and well-maintained rail transit system between New Orleans and Baton Rouge. The group will focus on developing and implementing the Rail Compact Act to create a passenger rail system between the two major corridors with a stop in LaPlace. The development of this system would help connect towns, jobs and resources while making a huge economic impact on the Parish. The Parish received a \$45 thousand rail station planning grant in 2016 from the Southern Rail Commission to help move this project forward. As of December 2016, the Southern Rail Commission has granted \$2 million of funds through the Federal Railroad Administration (FRA) to improve rail systems in eleven communities across Alabama, Mississippi and Louisiana. St. John is received \$75 thousand for a Feasibility and Conceptual Plan for Passenger Rail & Multi-Modal Transit Center. The feasibility study completed by AECOM was completed in 2019.

In an effort to generate the parish's \$50 million cost-share for the West Shore Lake Pontchartrain levee project, St. John voters approved a new AdValorem tax dedicated to flood protection. Approximately \$5.7 million has been collected and will be used to start the Westshore Lake Pontchartrain Levee Project. In addition, Parish officials anticipate receiving a flood protection appropriation of Community Development Block Grant funding and Gulf of Mexico Energy Security Act funding from the federal government to be used toward the project. A Memorandum of Understanding (MOU) between the Pontchartrain Levee Board, Corps of Engineers and CPRA is in place to ensure construction of the \$760 million West Shore Lake Pontchartrain Risk Reduction System. Once completed, this project will afford protection to approximately 60,000 residents in the River Region.

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

- Working with residents on the Manchac Greenway Project, a resident-led beautification effort to develop a bike trail around the Lake Pontchartrain.
- Preparing for the Mississippi River Trail Phase IV which will extend the multi-use trail to the St. James Parish line. This project is funded through the Recreation Fund, RPC Grant, and DOTD road swap credits.
- Continuing the annual Asphalt Road Improvement project until all roads have been resurfaced. In 2019, \$800 thousand has been budgeted for asphalt improvements.
- Re-stripping roads, to include bike path sections.
- Continuing Long-Term Recovery from Hurricane Isaac and implementation of all Community Development Block Grant Programs.
- Continuing improvements to the water intake, treatment and distribution systems throughout the Parish.
- Continuing construction of various Public Works projects, including:

- Cleaning canals throughout the Parish.
 - Haydel Canal project
 - Reserve Drainage – Phase II
- Continuing construction of various drainage improvements, including:
 - Marigold Street
 - McReine Road
 - Homewood Pump Bar Screen Cleaners
 - Airport Road Pump Bar Screen Cleaners
 - Working towards constructing a \$760 million hurricane protection levee to shield St. John since passage of the Water Infrastructure Improvements for the Nation Act (WINN) and full funding of the project.
 - Beginning detailed planning and design for a new rail system, utilizing grant funds from the Southern Rail Commission.
 - Completion and approval of a Coastal Zone Management Plan
 - Completion of design and construction of a \$6.2 million Streetscape Grant for improvements to Airline Highway and Main Street

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

HURRICANE PREPARATIONS

The Parish has entered into agreements for emergency services during declared emergencies. A no-cost Memorandum of Understanding was also authorized with the South Louisiana Region of the American Red Cross for sheltering services. The agreement goes into effect during emergencies to assist impacted individuals and families and provide humanitarian services. A Memorandum of Understanding with LA State Animal Response Team (LSART) has been entered into with the Parish. LSART is an organization with an interest in animal well-being related to emergencies or disasters. Upon request, LSART will make services and resources available to assist with animal evacuation. Resources will be deployed as needed and when available within 24 hours of receiving the Parish's request. Various other contractors have also been contracted with to provide consulting and management services related to post storm emergency services. Additionally, contracts for Emergency Bus Drivers and generators were also approved and become active during declared emergencies.

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, 2018, the Parish's capital assets amounted to \$234,450,029, net of accumulated depreciation.

COMMUNICATIONS

In addition to coordinating numerous events for the public, department achievements, projects, and staff, St. John the Baptist Communications Department has continued to provide ongoing timely communications to the public. The department continues to utilize the Government Access Channel (channel 99), Comcast, RTC, Channel 15, Constant Contact, Blackboard Connect, SJBP website (sjbparish.com), and social media (Facebook and Twitter) to inform residents and business owners of fun events, parish offerings, public events and important announcements and notifications.

The department has recently upgraded the government access channel, transforming the system into a high definition video and audio communications outlet to spread parish news.

LOCAL ECONOMY

Overview

In 2018, St. John the Baptist Parish Economic Development Department had a very successful year assisting with creating jobs and opportunities to generate wealth for the citizens of St. John the Baptist Parish. The Parish goals were to spur the growth of a diverse economy that creates good paying jobs and provides equal access to economic prosperity. The Parish will continue to promote economic growth through several initiatives, development projects and incentive programs in 2019.

Over the past year, St. John connected people and businesses to opportunities by building and leveraging partnerships at home and abroad. During 2018, 600 new industrial jobs and 162 new small businesses were brought into the Parish. St. John the Baptist Parish is home to 2,421 businesses. The Parish trained and placed many residents in the workforce. The Parish retained and attracted new businesses across the parish. Programs which support equal business opportunities were provided. The Parish held 62 business training workshops and provided consultations to almost 500 individuals and businesses. The Parish is committed to service and aspires to excellence to improve the quality of life for all residents of St. John the Baptist Parish.

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

Employment

Employment data for the past six years are as follows:

Year	Employed	Unemployed	Unemployment Rate
2018	19,260	1,105	5.7%
2017	18,859	1,275	6.1%
2016	18,861	1,210	6.0%
2015	19,041	1,416	6.9%
2014	19,638	2,390	6.9%
2013	19,884	2,435	7.0%

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

Year	St. John	Louisiana	Federal
2018	5.7%	4.9%	4.0%
2017	6.1%	5.3%	4.2%
2016	6.0%	6.2%	4.7%
2015	6.9%	6.4%	5.0%
2014	6.9%	6.4%	5.6%
2013	7.0%	6.7%	6.7%

Occupational Licenses

New businesses incorporation expansion declined in 2018 with the number of new business licenses down by 27 as compared to 2017. This is not necessarily a negative indicator, as prior reports suggest that new home-based businesses were primarily launched to offset employment insecurity. The fact that new incorporations have declined may indicate at least a subtle increase in feelings of job security among Parish residents.

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

Year	Number of Occupational Licenses Issued
2018	127
2017	154
2016	162
2015	110
2014	138

Real Estate/Apartment Rents

The housing market in St. John the Baptist Parish is affordable and has the capacity to assume additional residents and employees. The average listed home price and average listed home price per square foot is below the state average, indicating the availability of affordable housing. The average home price for the parish in 2018 held steady at \$148 thousand, which was the same as in

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

Business Outreach Program

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

The Economic Development Department offers several distinct Business Outreach Initiatives. Each program is designed to meet the needs of a diverse and growing business community, by providing knowledgeable and relevant information to local enterprises, including locally owned businesses, woman-owned businesses, and minority-owned businesses, veteran and disabled veteran owned businesses, and economically disadvantaged business enterprises to achieve their potential while providing opportunities for community-based learning. In 2018, 302 outreach visits were conducted by the department.

St. John the Baptist Parish Business Training Center

In August of 2013, the St. John Business Training Center opened. The Business Training Center is funded in part through a Cooperative Endeavor Agreement with St. John the Baptist Parish Economic Development, Louisiana Economic Development, Louisiana Small Business Development Center (LSBDC), and the South Central Louisiana Technical College – Reserve Campus. The St. John Business Training Center offers business counseling, training and mentoring to prospective and existing business owners. This includes, but is not limited to, assistance in management, business planning and modeling, loan preparation, human resource management, budgeting and cash flow projections, financing opportunities, accounting, business succession/exit strategies, market research and planning, export guidance, strategic planning, e-business strategies, business continuity and disaster counseling, and feasibility studies. Since its inception, there have been more than 159 graduates that have successfully completed FastTrac Program.

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

During 2018, the Business Training Center provided the following:

- 172 distinct clients served
- Consulting Sessions for 302 individuals and businesses
- 62 Business Training Workshops
- 20 business plans created

Business Recruitment Program

St. John provides expanding and relocating companies a number of attractive site location options to reach a new customer base, locate within an industry cluster, access transportation routes or simply to work closer to home. The Economic Development Department has helped numerous companies and individuals find the right building and/or site that perfectly met the needs of their

businesses. We help identify a site and/or building, arrange a tour, and assist with permit monitoring. For more information visit www.louisianasiteselection.com

Business Development Programs

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

Shop Local Shop St. John (Retail Development)

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

St. John the Baptist Parish is also a member of AMIBA, the American Independent Business Association, which is the organization that promotes "Buy Local" campaigns across the United States. St. John Parish was the first government-municipality to establish membership in this organization.

The St. John Soundstage (Film Development)

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

Other Economic Development Events

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

During 2018, the Economic Development events included the following number of attendees:

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

COMMUNITY DEVELOPMENT

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

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

Resident Assistance

Health & Human Services

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

Such client services include the following:

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

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

During 2018, the DHHS provided the following assistance:

- 186 families - Disaster Assistance
- 963 families - LiHEAP Assistance
- 148 families - Food Distribution
- 146 - Tax Returns Prepared
- 2,077 Children Fed - Summer Feeding Program

INTERNAL AND BUDGETARY CONTROLS

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

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

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

INDEPENDENT AUDIT

As required by Louisiana State Statute, the Parish has had an annual audit performed by independent certified public accountants, Carr, Riggs & Ingram, CPAs and Advisors. The independent auditor's report on the financial statements, which is included in the financial section of this report, has an unmodified opinion for the year ended December 31, 2018. The audit meets the requirements of Louisiana State Law. Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures were performed for the year ended December 31, 2018. A single audit under the Single Audit Act of 1996 and related Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* was required for the year ended December 31, 2018.

AWARDS - PARISH

St. John the Baptist Parish Government was awarded the Certificate of Achievement for Excellence in Financial Reporting for fifteen (15) years. This award is presented by the Government Finance Officers Association (GFOA) of Louisiana based on its review of a Comprehensive Annual Financial Report (CAFR). The Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management. This places St. John the Baptist Parish in the top 13% of parishes in Louisiana; 1% of all governments in the state; and 4% of all governments in the United States and Canada. This Certificate of Achievement is valid for one year only. The Parish believes that the current 2018 comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and have submitted it to the GFOA to determine its eligibility for another certificate.

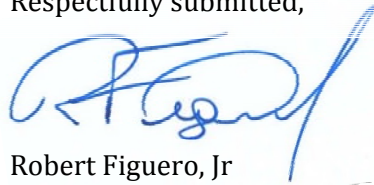
For the fifth (5th) consecutive year, the Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to St. John the Baptist Parish Government. In order to receive this award, a governmental unit must publish a budget document that meets the program criteria as a policy document, as an operations guide, as a financial plan and as a communicative device. This award is valid for a period of one year only. The Parish believes the current 2019 budget continues to conform to program requirements and have submitted it to GFOA to determine its eligibility for another award.

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

ACKNOWLEDGEMENT

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

Respectfully submitted,



Robert Figuero, Jr
Chief Financial Officer

RF/lhl



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

St. John the Baptist Parish Council
Louisiana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2017

Christopher P. Morill

Executive Director/CEO



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**St. John the Baptist Parish
Louisiana**

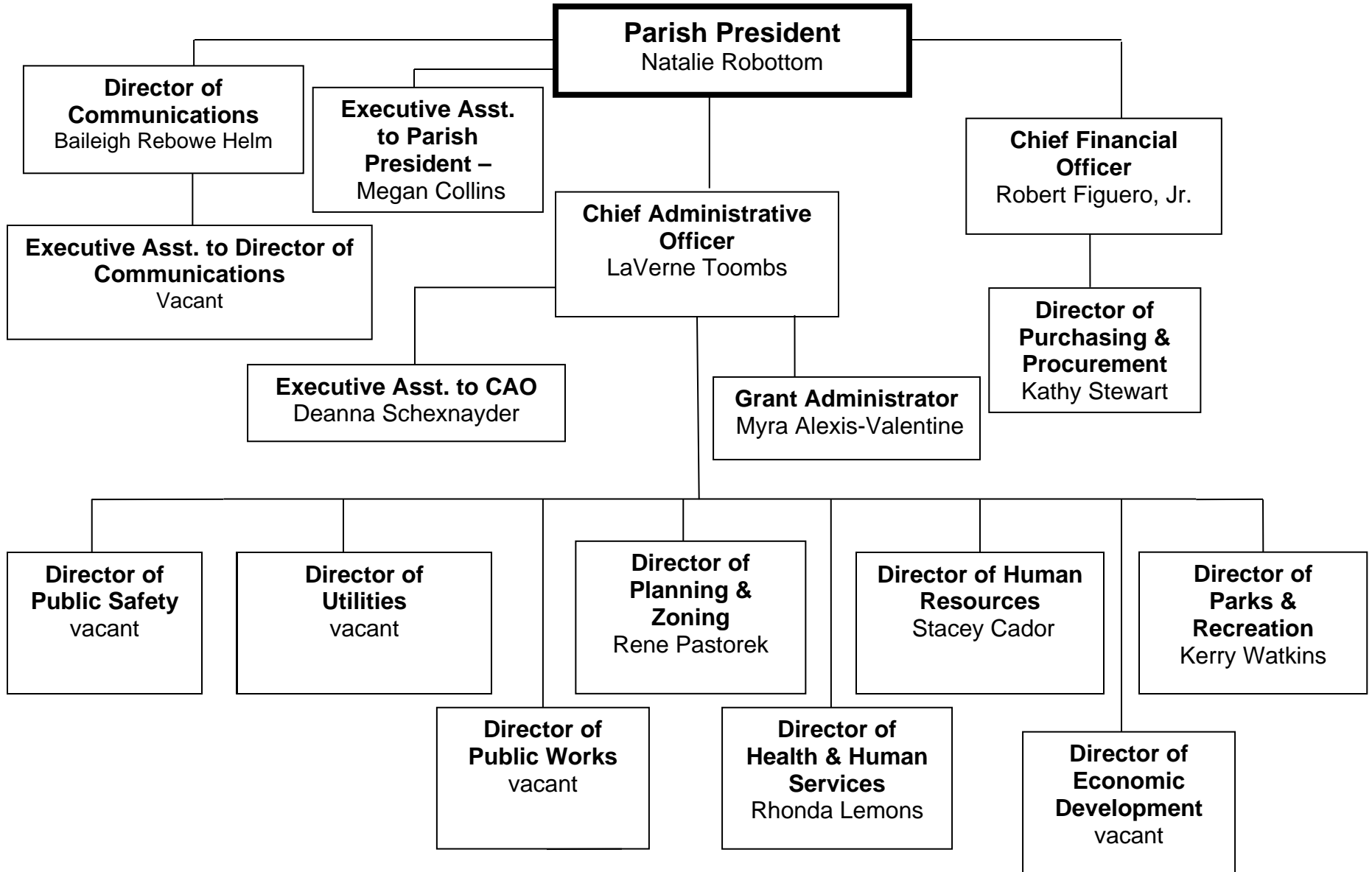
For the Fiscal Year Beginning

January 1, 2018

Christopher P. Morill

Executive Director

ST. JOHN THE BAPTIST PARISH COUNCIL
Organizational Chart
ADMINISTRATION



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

PRINCIPAL OFFICIALS

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

COUNCIL MEMBERS

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

FINANCIAL SECTION



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

(504) 833-2436
(504) 484-0807 (fax)
www.CRIcpa.com

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of St. John the Baptist Parish Council (the "Parish") as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the Parish's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Parish's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the Parish as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matters

As discussed in Notes 20 to the financial statements, the Parish adopted Government Accounting Standards Board ("GASB") Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, which resulted in a cumulative effect of change in accounting principle of (\$5,599,849) and (\$9,203,604) to the December 31, 2017 net position for governmental and business-type activities, respectively. The Parish also corrected two errors that resulted in changes of \$724,987 and (\$1,879,479) to the December 31, 2017 net position for governmental and business-type activities, respectively, as well as a change of (\$83,417) to the December 31, 2017 fund balance of the Hurricane Isaac CDBG Fund. Our opinion is not modified with respect to those matters.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information and other required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information as pension and OPEB, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Parish's basic financial statements. The Introductory Section, Combining and Individual

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

The Combining and Individual Nonmajor Fund Financial Statements and Schedules, Schedule of Council Members Compensation, Schedule of Compensation, Benefits, and Other Payments to Parish President, and Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the Combining and Individual Nonmajor Fund Financial Statements and Schedules, Schedule of Council Members Compensation, Schedule of Compensation, Benefits and Other Payments to the Parish President, and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2019, on our consideration of the Parish's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Parish's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Parish's internal control over financial reporting and compliance.

Carly Riggs & Ingram, L.L.C.

July 1, 2019

REQUIRED SUPPLEMENTARY INFORMATION

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2018**

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, 2018. Please read it in conjunction with the transmittal letter at the front of this report and the Parish's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

The assets and deferred outflows of resources of St. John the Baptist Parish Council exceeded its liabilities and deferred inflows of resources by approximately \$198 million at December 31, 2018. Of this amount approximately \$177 million is net investment in capital assets. The Parish has an unrestricted net position (deficit) balance of approximately \$(19) million in the governmental activities and \$(4.4) million in its business-type activities that may be used to meet its ongoing obligations.

The total net position of the Parish increased in 2018 by approximately \$4.4 million. Net position of governmental activities increased by approximately \$7.1 million, while the net position of business-type activities decreased by approximately \$2.8 million. The increase in net position of governmental activities is attributed primarily to an increase in capital assets and a reduction in long-term debt. The decrease in net position of business-type activities is attributed primarily to current year depreciation of fixed assets and a decrease in grant revenue.

As of the close of the current year, the Parish's governmental funds reported combined ending fund balances of approximately \$64.05 million, a decrease of approximately \$5.98 million in comparison with the prior year. At the end of the current year, unassigned fund balance for the General Fund was approximately \$2.94 million, or 29% of the total General Fund expenditures.

The Parish's total debt increased by approximately \$1.08 million during the current year. This change was due to scheduled debt payments, a decrease in the net pension liability recorded in accordance with GASB 68 and 71, and an increase in the net OPEB liability.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2018**

Government-Wide Financial Statements

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

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

- Governmental activities – This category includes most of the Parish's basic services such as public safety, public works, economic development and general government. Sales taxes and property taxes finance most of this activity.
- Business-type activities – This category reflects operations that are financed and operated in a manner similar to private businesses where the Parish charges a fee for services it provides. The Parish's water, sewer, solid waste, and mosquito abatement systems are included here.
- Component Unit – This category includes the St. John Parish Library. This entity is legally separate from the Parish, but the Parish is financially accountable for it. The Library issues separate financial statements and has a year end of December 31. Complete financial statements may be obtained directly from the administrative office of St. John the Baptist Parish Library, 1334 West Airline Highway, LaPlace, Louisiana 70068.

Fund Financial Statements

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

The Parish has two types of funds:

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2018**

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

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

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

Notes to Financial Statements

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

Other information

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As mentioned earlier, the assets and deferred outflows of resources of St. John the Baptist Parish Council exceeded its liabilities and deferred inflows of resources by approximately \$198 million at December 31, 2018. The largest portion (89.3%) of the net position is net investment in capital assets, which reflects capital assets net of any related outstanding debt associated with the acquisition of those assets less any unused proceeds of the debt issued. The Parish uses these capital assets to provide services to its citizens. Consequently, these assets are not available for future spending. Although the Parish's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, as the capital assets themselves cannot be used to liquidate these liabilities.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2018**

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

	Statement of Net Position*					
	(in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
	(as restated)		(as restated)		(as restated)	
Assets						
Current and other assets	\$ 70,251	\$ 78,944	\$ 8,097	\$ 6,441	\$ 78,348	\$ 85,385
Capital assets	115,540	108,253	118,914	123,427	234,454	231,680
Net Pension Asset	763	-	499	-	1,262	-
Total assets	186,554	187,197	127,510	129,868	314,064	317,065
Deferred outflows	4,457	6,032	936	1,665	5,393	7,697
Liabilities						
Long-term debt	92,726	103,863	13,192	15,783	105,918	119,646
Other liabilities	5,095	7,122	3,179	2,796	8,274	9,918
Total liabilities	97,821	110,985	16,371	18,579	114,192	129,564
Deferred inflows	5,015	1,219	2,122	228	7,137	1,447
Net position						
Net investment in capital assets	63,112	57,594	113,908	118,803	177,020	176,397
Restricted	44,061	40,918	490	523	44,551	41,441
Unrestricted (defecit)	(18,998)	(17,487)	(4,445)	(6,600)	(23,443)	(24,087)
Total net position	\$ 88,175	\$ 81,025	\$ 109,953	\$ 112,726	\$ 198,128	\$ 193,751

Another portion of St. John the Baptist Parish's net position (22.5%) represents resources that are subject to restrictions on how they may be used. The majority of these restricted assets are the result of recent bond issuances to provide capital improvements to roads, drainage, and water system.

St. John the Baptist Parish's business-type activities net position decreased by approximately \$2.8 million due primarily to current year depreciation of fixed assets and a decrease in grant revenue. The Parish's governmental activities net position increased approximately \$7.1 million. The increase in net position of governmental activities is attributed to primarily to an increase in capital assets and a reduction in long-term debt. The Parish increased its reserve for uncollectible accounts related to water sales from approximately \$4.1 million to approximately \$5.6 million, for the years ended December 31, 2017 and 2018, respectively. The primary cause for the increase was due to an increase in the total receivable balance as well as an increase in the share of that balance representing accounts that were 90 days past due.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2018

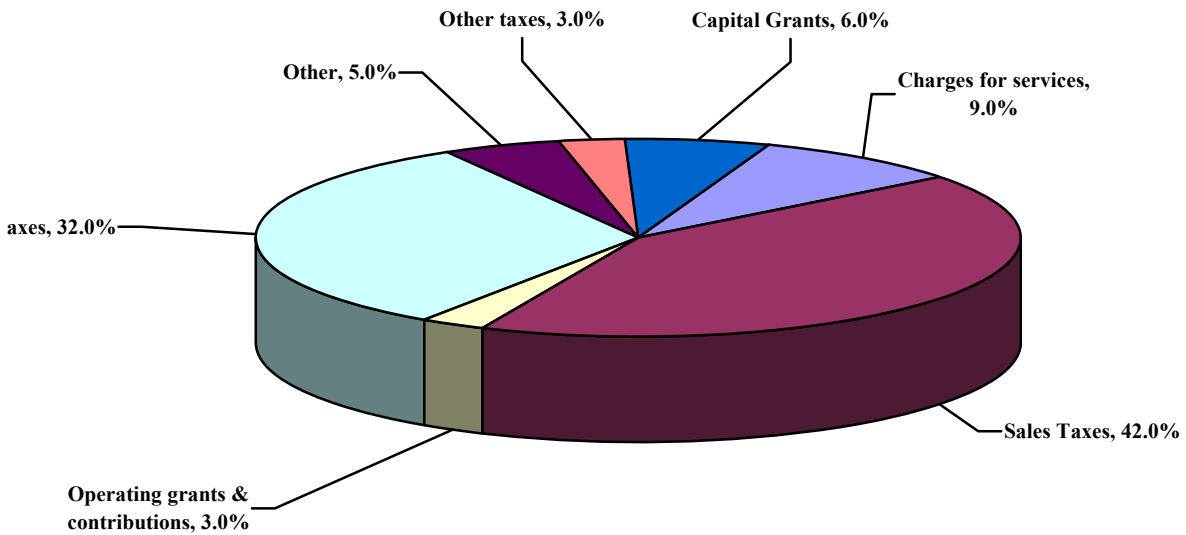
A comparative view of the Parish's total revenues and total expenses for governmental and business-type activities are reflected in the following chart.

	Change in Net Position (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Revenues						
Program revenues						
Charges for services	\$ 4,638	\$ 4,147	\$ 18,345	\$ 18,405	\$ 22,983	\$ 22,552
Operating grants and contributions	1,297	1,509	-	-	1,297	1,509
Capital grants and contributions	2,813	12,588	-	25	2,813	12,613
General revenues						
Property taxes	16,013	14,844	219	203	16,232	15,047
Sales taxes	21,103	21,610	-	-	21,103	21,610
Other taxes	2,055	2,085	-	-	2,055	2,085
Grants and contributions restricted to specific programs	4	13	15	365	19	378
Other	<u>2,433</u>	<u>1,596</u>	<u>225</u>	<u>322</u>	<u>2,658</u>	<u>1,918</u>
Total revenues	<u>50,356</u>	<u>58,392</u>	<u>18,804</u>	<u>19,320</u>	<u>69,160</u>	<u>77,712</u>
Expenses						
General government	10,451	11,915	-	-	10,451	11,915
Public safety	10,240	8,732	-	-	10,240	8,732
Public works	12,353	21,794	-	-	12,353	21,794
Health and welfare	1,753	1,672	-	-	1,753	1,672
Economic development	1,763	1,585	-	-	1,763	1,585
Culture and recreation	2,318	2,516	-	-	2,318	2,516
Interest on long-term debt	2,270	2,265	-	-	2,270	2,265
Solid waste	-	-	3,702	3,701	3,702	3,701
Mosquito abatement	-	-	788	809	788	809
Water	-	-	10,341	10,735	10,341	10,735
Sewer	-	-	<u>8,804</u>	<u>9,570</u>	<u>8,804</u>	<u>9,570</u>
Total expenses	<u>41,148</u>	<u>50,479</u>	<u>23,635</u>	<u>24,815</u>	<u>64,783</u>	<u>75,294</u>
Excess (deficiency) before transfers	9,208	7,913	(4,831)	(5,495)	4,377	2,418
Transfers	<u>(2,058)</u>	<u>(2,085)</u>	<u>2,058</u>	<u>2,085</u>	<u>-</u>	<u>-</u>
Increase (decrease) in net position	7,150	5,828	(2,773)	(3,410)	4,377	2,418
Net position— beginning	<u>85,900</u>	<u>81,158</u>	<u>123,809</u>	<u>126,133</u>	<u>209,709</u>	<u>207,291</u>
Prior period adjustment	<u>(4,875)</u>	<u>(1,086)</u>	<u>(11,083)</u>	<u>1,086</u>	<u>(15,958)</u>	<u>-</u>
Net position – beginning, as restated	<u>81,025</u>	<u>80,072</u>	<u>112,726</u>	<u>127,219</u>	<u>193,751</u>	<u>207,291</u>
Net position – ending	<u>\$ 88,175</u>	<u>\$ 85,900</u>	<u>\$ 109,953</u>	<u>\$ 123,809</u>	<u>\$ 198,128</u>	<u>\$ 209,709</u>

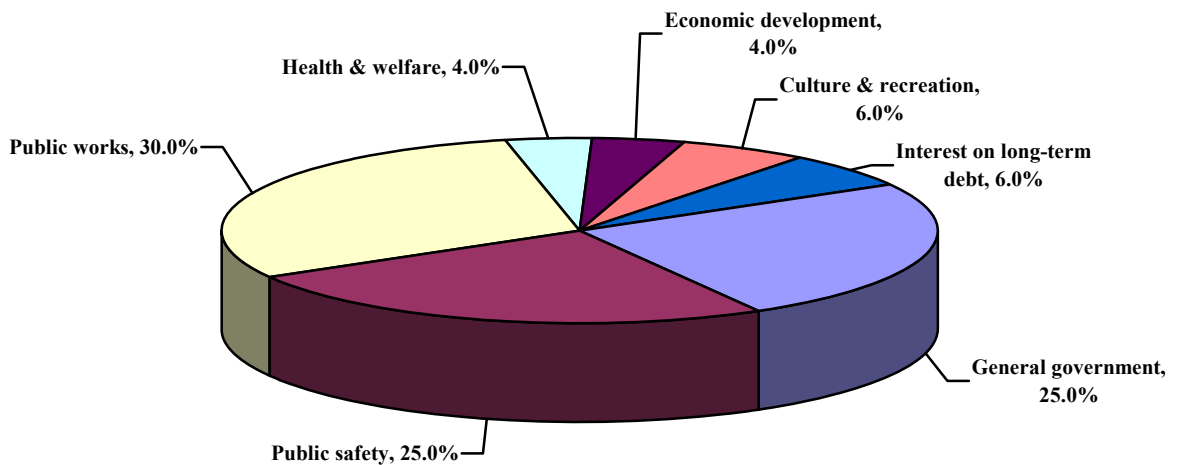
**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2018**

The following charts illustrate the revenues and expense for governmental activities for 2018:

Revenues by Source - Governmental Activities



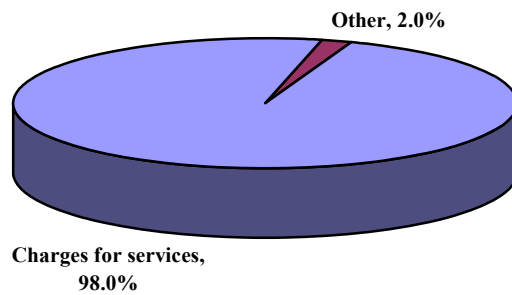
Expenses by Function - Governmental Activities



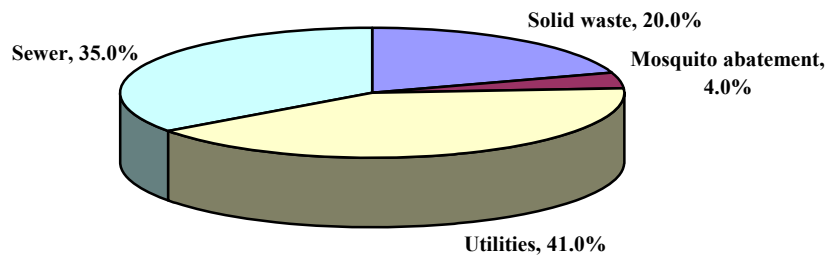
**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2018**

The Parish's business-type revenues decreased 2.67% from the previous year due primarily to a decrease in Grant revenue received and charges for services. Charges for services and fees accounted for approximately 98.0% of revenues for business-type activities. The total expenses associated with business-type activities decreased insignificantly in 2018. The following charts illustrate the revenues and expense for business-type activities for 2018:

Revenues by Source - Business-type Activities



Revenues by Fund - Business-type Activities



**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2018**

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 \$64.02 million, a decrease of approximately \$6.01 million in comparison with the prior year. Approximately 2.6% of this total amount (approximately \$1.6 million) constitutes *unassigned fund balance*. The remainder of fund balance is *nonspendable, restricted, or committed* to indicate that it is not available for new spending because it has already been reserved to liquidate contracts and purchase orders of the prior period, to pay debt service, or to finance capital projects.

The General Fund is the chief operating fund of St. John the Baptist Parish. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$2,941,162, while total fund balance reached \$2,998,683. 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 29.10% of total General Fund expenditures, while total fund balance represents 29.67% of that same amount.

The fund balance of St. John the Baptist Parish's General Fund increased by \$239,223 during the current fiscal year due to an increase in property taxes collected.

The fund balance of the Sales Tax District special revenue fund decreased by \$246,036 during the current fiscal year due to a decrease in sales tax collections.

The fund balance of the Roads and Bridges Fund increased by \$923,094 primarily due to a decrease in capital outlay projects and transportation expenditures.

The fund balance of the 1992 General Obligation Sinking Fund decreased by \$1,142,314 due to scheduled debt payments.

The fund balance of the Fire Services Fund decreased by \$534,817 due to a decrease in sales tax collections, an increase in expenses, and started three separate reimbursable capital outlay projects. Reimbursements will not be recognized until 2019.

The fund balance of the Hurricane Isaac CDBG Fund increased by \$734,862 due to federal expenditures and timing of receipt of revenue.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2018**

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

BUDGETARY HIGHLIGHTS

The Parish’s budget is prepared according to Louisiana law. During the course of the year, the Parish revises its budget to take into consideration significant changes in revenues or expenditures. Louisiana Revised Statute 39:1311 requires a budget amendment if either expected revenues are less, or anticipated expenditures in excess, of budgetary goals by 5% or more. The original budget for the Parish was adopted on December 27, 2017 and the final revised budget was adopted on April 23, 2019.

A statement showing the Parish’s original and final budget compared with actual operating results is provided in the CAFR beginning on page 108.

A comparison of actual results as of December 31, 2018 and the original budget for the General Fund are as follows:

	Original Budget	Actual	Difference
Total revenues	\$ 4,526,362	\$ 4,737,180	\$ 210,818
Total expenditures	10,829,354	10,106,820	722,834
Other financing sources	<u>5,934,075</u>	<u>5,608,863</u>	<u>(325,212)</u>
Net change in fund balance	<u>\$ (369,217)</u>	<u>\$ 239,223</u>	<u>\$ 608,440</u>

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

	Original Budget	Final Budget	Difference
Total revenues	\$ 4,526,362	\$ 4,794,704	\$ 268,342
Total expenditures	10,829,654	10,106,817	722,837
Other financing sources	<u>5,934,075</u>	<u>5,608,575</u>	<u>(325,500)</u>
Net change in fund balance	<u>\$ (369,217)</u>	<u>\$ 296,462</u>	<u>\$ 665,679</u>

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2018

CAPITAL ASSETS AND DEBT ADMINISTRATION

The Parish's investment in capital assets as of December 31, 2018 for its governmental and business-type activities were approximately \$234 million, net of depreciation as reflected in the schedule below:

	Capital Assets (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
		(as restated)		(as restated)		(as restated)
Land	\$ 4,494	\$ 4,494	\$ 1,719	\$ 1,719	\$ 6,213	\$ 6,213
Buildings	33,537	34,985	10,351	10,747	43,888	45,732
Equipment & fixtures	11,087	12,080	2,369	2,522	13,456	14,602
Infrastructure	41,925	40,045	104,094	108,188	146,019	148,233
Construction in progress	24,497	16,649	381	251	24,878	16,900
Total	<u>\$ 115,540</u>	<u>\$ 108,253</u>	<u>\$ 118,914</u>	<u>\$ 123,427</u>	<u>\$ 234,454</u>	<u>\$ 231,680</u>

The 6.7% net increase in governmental activities capital assets is due primarily to ongoing construction in progress. The capital assets for business-type activities decreased approximately \$5 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 \$106 million in long-term debt as shown in the table below:

	Outstanding long-term debt (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
		(as restated)		(as restated)		(as restated)
General obligation bonds	\$ 54,175	\$ 59,110	\$ -	\$ -	\$ 54,175	\$ 59,110
Certificates of indebtedness	135	194	-	-	135	194
Public improvement bonds	11,980	12,785	-	-	11,980	12,785
Sales tax bonds	2,930	3,993	-	-	2,930	3,993
Capital lease obligations	344	555	-	-	344	555
Loans	787	839	1,846	1,934	2,633	2,773
Net post-employment benefit obligation	17,266	18,651	8,186	9,204	25,452	27,855
Net Pension Liability	4,907	7,471	-	1,214	4,907	8,685
Revenue bonds	-	-	3,160	3,430	3,160	3,430
Discount/Premiums	202	264	-	-	202	264
Total	<u>\$ 92,726</u>	<u>\$ 103,862</u>	<u>\$ 13,192</u>	<u>\$ 15,782</u>	<u>\$ 105,918</u>	<u>\$ 119,644</u>

The Parish's long-term debt decreased by approximately \$14 million. This change is the net result of principal payments and the decrease in Net Pension Liability.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2018**

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

NEW REPORTING STANDARDS

In June 2015, the GASB issued Statement No. 75 – Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. This Statement replaces the requirements of Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB. The provisions of this Statement are effective for financial statements for periods beginning after June 15, 2017. The standard was adopted for the year ended June 3, 2018 resulting in a cumulative change in accounting principle as described in Note 20.

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2018**

debt separately from other debt. The provisions of this Statement are effective for financial statements for the periods beginning after June 25, 2018. The impact of the implementation of this Statement to the Parish's financial statements has not been assessed at this time.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Parish's finances and to demonstrate the Parish's accountability for the money it receives. If you have questions about this report or need additional information, contact the Parish's Chief Financial Officer at 1811 W. Airline Hwy., LaPlace, LA 70068.

BASIC FINANCIAL STATEMENTS

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
STATEMENT OF NET POSITION
December 31, 2018

	PRIMARY GOVERNMENT			COMPONENT
	GOVERNMENTAL	BUSINESS-TYPE	TOTAL	UNIT
	ACTIVITIES	ACTIVITIES		LIBRARY
ASSETS				
Cash and cash equivalents	\$ 47,081,512	\$ 3,579,816	\$ 50,661,328	\$ 8,821,776
Inventory, at cost	-	433,541	433,541	-
Receivables, net				
Accounts	306,256	3,352,656	3,658,912	-
Ad valorem taxes	14,968,746	-	14,968,746	4,411,165
Sales and use taxes	3,540,573	-	3,540,573	-
Other	243,393	-	243,393	58,855
Due from other governments	2,010,108	255,642	2,265,750	-
Prepaid items	229,873	82,402	312,275	-
Restricted assets	-	2,262,192	2,262,192	-
Internal balances	1,869,536	(1,869,536)	-	-
Capital assets not being depreciated	28,990,675	2,100,450	31,091,125	-
Capital assets being depreciated, net	86,549,620	116,813,284	203,362,904	4,963,139
Net pension asset	763,341	499,527	1,262,868	-
TOTAL ASSETS	186,553,633	127,509,974	314,063,607	18,254,935
DEFERRED OUTFLOWS OF RESOURCES				
Deferred amounts related to pension liability	3,067,776	936,370	4,004,146	157,331
Deferred amounts related to refunding	1,388,684	-	1,388,684	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	4,456,460	936,370	5,392,830	157,331
LIABILITIES				
Accounts, salaries, and other payables	3,343,030	1,548,794	4,891,824	345,652
Contracts payable	1,171,791	-	1,171,791	-
Deposits due others	-	1,261,172	1,261,172	-
Other liabilities	35,435	359,602	395,037	177,097
Interest payable	544,718	9,661	554,379	-
Noncurrent liabilities:				
Due within one year	6,023,091	376,000	6,399,091	-
Due in more than one year	86,702,755	12,815,920	99,518,675	1,735,933
TOTAL LIABILITIES	97,820,820	16,371,149	114,191,969	2,258,682
DEFERRED INFLOWS OF RESOURCES				
Deferred amounts related to pension liability	3,309,632	1,313,593	4,623,225	-
Deferred amounts on other post-employment benefits	1,705,123	808,404	2,513,527	369,853
TOTAL DEFERRED INFLOWS OF RESOURCES	5,014,755	2,121,997	7,136,752	369,853
NET POSITION				
Net investment in capital assets	63,112,292	113,907,748	177,020,040	4,963,139
Restricted for:				
Special revenue	34,415,557	-	34,415,557	-
Debt service	9,645,210	316,000	9,961,210	-
Customer deposits	-	174,349	174,349	-
Endowment	-	-	-	5,000
Unrestricted (deficit)	(18,998,541)	(4,444,899)	(23,443,440)	10,815,592
TOTAL NET POSITION	\$ 88,174,518	\$ 109,953,198	\$ 198,127,716	\$ 15,783,731

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, 2018

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 10,451,121	\$ 1,560,900	\$ 19,464	\$ 143,575
Public safety	10,240,034	1,845,723	232,239	66,033
Public works and transportation	12,352,621	481,189	674,610	34,875
Health and welfare	1,753,435	476,983	282,347	-
Economic development	1,763,212	-	29,282	2,324,426
Culture and recreation	2,317,988	273,307	59,332	244,078
Interest and other charges on long-term debt	2,269,698	-	-	-
Total Governmental Activities	41,148,109	4,638,102	1,297,274	2,812,987
Business-type Activities:				
Solid Waste	3,702,301	3,719,199	-	-
Mosquito	787,477	512,844	-	-
Utilities	10,341,194	7,594,211	-	-
Sewer	8,804,107	6,518,432	-	-
Total Business-type Activities	23,635,079	18,344,686	-	-
Total Primary Government	\$ 64,783,188	\$ 22,982,788	\$ 1,297,274	\$ 2,812,987
Component Unit:				
Library	\$ 3,864,837	\$ 42,801	\$ 12,447	\$ -

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

Change in net position

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

Net position-end of year

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Library
\$ (8,727,182)	\$ -	\$ (8,727,182)	\$ -
(8,096,039)	-	(8,096,039)	-
(11,161,947)	-	(11,161,947)	-
(994,105)	-	(994,105)	-
590,496	-	590,496	-
(1,741,271)	-	(1,741,271)	-
(2,269,698)	-	(2,269,698)	-
<u>(32,399,746)</u>	<u>-</u>	<u>(32,399,746)</u>	<u>-</u>
-	16,898	16,898	-
-	(274,633)	(274,633)	-
-	(2,746,983)	(2,746,983)	-
-	(2,285,675)	(2,285,675)	-
<u>-</u>	<u>(5,290,393)</u>	<u>(5,290,393)</u>	<u>-</u>
<u>(32,399,746)</u>	<u>(5,290,393)</u>	<u>(37,690,139)</u>	<u>-</u>
-	-	-	(3,809,589)
16,012,821	218,601	16,231,422	4,387,008
21,102,762	-	21,102,762	-
1,365,052	-	1,365,052	-
37,746	-	37,746	-
36,996	-	36,996	-
615,468	-	615,468	-
928,696	-	928,696	88,282
4,000	15,048	19,048	-
375,358	29,944	405,302	27,852
1,128,533	195,785	1,324,318	18,167
<u>(2,057,969)</u>	<u>2,057,969</u>	<u>-</u>	<u>-</u>
<u>39,549,463</u>	<u>2,517,347</u>	<u>42,066,810</u>	<u>4,521,309</u>
7,149,717	(2,773,046)	4,376,671	711,720
85,899,663	123,809,327	209,708,990	15,956,737
<u>(4,874,862)</u>	<u>(11,083,083)</u>	<u>(15,957,945)</u>	<u>(884,726)</u>
<u>81,024,801</u>	<u>112,726,244</u>	<u>193,751,045</u>	<u>15,072,011</u>
<u>\$ 88,174,518</u>	<u>\$ 109,953,198</u>	<u>\$ 198,127,716</u>	<u>\$ 15,783,731</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2018**

	General	Sales Tax District	Roads and Bridges	1992 General Obligation Sinking	Fire Services	Hurricane Isaac CDBG	Non-Major Governmental Funds	Total Governmental Funds
ASSETS								
Cash and cash equivalents	\$ 1,727,247	\$ 5,097,455	\$ 1,890,755	\$ 1,686,772	\$ 3,865,618	\$ 1,795	\$ 32,811,870	\$ 47,081,512
Receivables (net of allowances for uncollectible)								
Accounts	101,759	-	-	-	8,345	-	196,152	306,256
Ad valorem taxes	2,163,214	-	-	5,310,786	-	-	7,494,746	14,968,746
Sales and use taxes	17,705	1,489,514	610,006	-	813,342	-	610,006	3,540,573
Other	3,538	-	121,130	-	-	-	118,725	243,393
Due from other funds	130,665	1,829,607	515,603	-	159,697	-	1,056,900	3,692,472
Due from other governments	52,411	-	141,695	-	55,561	602,364	1,158,077	2,010,108
Prepaid items	57,521	-	64,117	-	63,259	-	44,976	229,873
TOTAL ASSETS	\$ 4,254,060	\$ 8,416,576	\$ 3,343,306	\$ 6,997,558	\$ 4,965,822	\$ 604,159	\$ 43,491,452	\$ 72,072,933
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts, salaries, and other payables	\$ 691,796	\$ -	\$ 328,308	\$ -	\$ 282,410	\$ 331,822	\$ 1,708,694	\$ 3,343,030
Contracts payable	-	-	39,285	-	1,971	182,563	947,972	1,171,791
Due to other funds	523,856	-	53,972	-	1,979	314,902	928,227	1,822,936
Other liabilities	-	-	-	-	-	-	35,435	35,435
TOTAL LIABILITIES	1,215,652	-	421,565	-	286,360	829,287	3,620,328	6,373,192
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenues	39,725	-	96,150	-	52,033	470,111	989,982	1,648,001
TOTAL DEFERRED INFLOWS OF RESOURCES	39,725	-	96,150	-	52,033	470,111	989,982	1,648,001
Fund balance:								
Nonspendable	57,521	-	64,117	-	63,259	-	44,976	229,873
Restricted	-	8,416,576	2,761,474	6,997,558	4,564,170	-	21,320,989	44,060,767
Committed	-	-	-	-	-	-	18,125,138	18,125,138
Unassigned	2,941,162	-	-	-	-	(695,239)	(609,961)	1,635,962
Total fund balances	2,998,683	8,416,576	2,825,591	6,997,558	4,627,429	(695,239)	38,881,142	64,051,740
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	\$ 4,254,060	\$ 8,416,576	\$ 3,343,306	\$ 6,997,558	\$ 4,965,822	\$ 604,159	\$ 43,491,452	\$ 72,072,933

The accompanying notes are an integral part of this statement.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
December 31, 2018

Fund Balances, Total Governmental Funds	\$ 64,051,740
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	115,540,295
Long-term assets consisting of net pension asset	763,341
Unavailable revenues are deferred in governmental funds but not in governmental activities	1,648,001
Contributions to the pension plan in the current fiscal year and other pension related deferrals are deferred outflows of resources on the Statement of Net Position	3,067,776
Pension related deferrals are deferred inflows of resources on the Statement of Net Position	(3,309,632)
OPEB related deferrals are deferred inflows of resources on the Statement of Net Position	(1,705,123)
Deferred amounts related to refunding are deferred inflows of resources on the Statement of Net Position	1,388,684
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	(544,718)
Bonds payable	(69,085,000)
Certificates of indebtedness payable	(135,000)
Loan payable	(787,186)
Capital lease obligations	(344,363)
Net OPEB obligation	(17,266,159)
Net pension liability	(4,906,546)
Premiums	(201,592)
Net Position of Governmental Activities	\$ 88,174,518

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, 2018**

	General	Sales Tax District	Roads and Bridges	1992 General Obligation Sinking	Fire Services	Hurricane Isaac CDBG	Non-Major Governmental Funds	Total Governmental Funds
REVENUES								
Taxes:								
Ad valorem	\$2,314,696	\$ -	\$ -	\$ 5,684,419	\$ -	\$ -	\$ 8,013,706	\$ 16,012,821
Sales and use	-	8,944,837	3,646,213	-	4,863,841	-	3,647,871	21,102,762
Video poker	-	-	-	-	-	-	615,468	615,468
Licenses and permits	1,949,283	-	-	-	-	-	-	1,949,283
Intergovernmental revenues:								
Federal grants	154,195	-	98,280	-	-	3,007,561	495,092	3,755,128
State funds:								
Parish transportation funds	-	-	512,930	-	-	-	-	512,930
State revenue sharing	59,942	-	-	-	-	-	869,109	929,051
Other	74,742	-	63,400	-	166,248	-	581,136	885,526
Local	-	-	-	-	66,033	-	-	66,033
Fees, charges, and commissions for services	112,972	-	118,407	-	-	-	1,572,468	1,803,847
Fines and forfeitures	-	-	134,597	-	-	-	1,845,723	1,980,320
Investment earnings	6,442	54,533	4,236	18,438	28,822	-	262,887	375,358
Other revenues	64,908	-	200,699	5,805	156,406	-	384,759	812,577
Total Revenues	4,737,180	8,999,370	4,778,762	5,708,662	5,281,350	3,007,561	18,288,219	50,801,104

(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, 2018**

	General	Sales Tax District	Roads and Bridges	1992 General Obligation Sinking	Fire Services	Hurricane Isaac CDBG	Non-Major Governmental Funds	Total Governmental Funds
EXPENDITURES								
Current:								
General government	\$6,522,939	\$ -	\$ -	\$ 281,479	\$ -	\$ -	\$ 2,580,122	\$ 9,384,540
Public safety	2,376,931	-	-	-	4,779,334	-	1,705,910	8,862,175
Public works	-	-	-	-	-	2,272,699	-	2,272,699
Health and welfare	341,404	-	-	-	-	-	1,331,516	1,672,920
Economic development	-	-	-	-	-	-	1,710,549	1,710,549
Transportation	-	-	6,119,026	-	-	-	1,230,301	7,349,327
Culture and recreation	-	-	-	-	-	-	1,482,127	1,482,127
Capital outlay	79,081	-	1,141,654	-	295,932	-	11,078,426	12,595,093
Debt service								
Principal	762,000	-	-	4,935,000	86,091	-	1,341,711	7,124,802
Interest	24,465	-	-	1,634,497	-	-	611,086	2,270,048
Total Expenditures	10,106,820	-	7,260,680	6,850,976	5,161,357	2,272,699	23,071,748	54,724,280
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,369,640)	8,999,370	(2,481,918)	(1,142,314)	119,993	734,862	(4,783,529)	(3,923,176)
OTHER FINANCING SOURCES (USES)								
Transfers in	5,993,863	-	4,189,577	-	109	-	7,660,005	17,843,554
Transfers out	(385,000)	(9,245,406)	(784,565)	-	(654,919)	-	(8,831,633)	(19,901,523)
Total Other Financing Sources (Uses)	5,608,863	(9,245,406)	3,405,012	-	(654,810)	-	(1,171,628)	(2,057,969)
Net Change in Fund Balances	239,223	(246,036)	923,094	(1,142,314)	(534,817)	734,862	(5,955,157)	(5,981,145)
Fund balances -- beginning of year	2,759,460	8,662,612	1,902,497	8,139,872	5,162,246	(1,346,684)	44,836,299	70,116,302
Restatements	-	-	-	-	-	(83,417)	-	(83,417)
Fund balances -- beginning of year as restated	2,759,460	8,662,612	1,902,497	8,139,872	5,162,246	(1,430,101)	44,836,299	70,032,885
Fund balances -- end of year	\$2,998,683	\$8,416,576	\$2,825,591	\$ 6,997,558	\$ 4,627,429	\$ (695,239)	\$ 38,881,142	\$ 64,051,740

The accompanying notes are an integral part of this statement.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2018**

Net Change in Fund Balances, Total Governmental Funds	\$ (5,981,145)
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p>	
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:</p>	
Capital outlays	12,595,093
Depreciation expense	(5,262,686)
Loss on disposal of assets	(45,556)
Contributions to the pension plan in the current fiscal year are not included on the Statement of Activities	87,366
<p>The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is issued, whereas these amounts are deferred and amortized in the Statement of Activities:</p>	
Principal payments on long-term debt	6,914,000
Changes to premiums and discounts	62,813
Capital lease payments	210,802
Change in net post-employment benefit obligations	1,384,512
Decrease in accrued interest payable	76,406
Change in deferred outflow of resources on refunding	(138,869)
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds</p>	
Pension expense	(286,631)
OPEB expense	(1,705,123)
Difference in revenue recognition on the modified accrual basis as reported in the fund statements versus revenue recognition on the full accrual basis	<u>(761,265)</u>
Change in Net Position of Governmental Activities	<u><u>\$ 7,149,717</u></u>

The accompanying notes are an integral part of this statement.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2018

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				
	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Enterprise Funds
ASSETS					
Current assets					
Cash and cash equivalents	\$ 1,030,871	\$ 12,086	\$ 700,769	\$ 1,836,090	\$ 3,579,816
Inventory	-	-	433,541	-	433,541
Receivables, net	-	208,262	3,139,094	5,300	3,352,656
Due from other funds	2,428,443	336,677	120,831	3,496,612	6,382,563
Due from other governments	-	-	-	255,642	255,642
Prepaid items	-	-	41,201	41,201	82,402
Restricted cash	-	-	2,262,192	-	2,262,192
Total current assets	<u>3,459,314</u>	<u>557,025</u>	<u>6,697,628</u>	<u>5,634,845</u>	<u>16,348,812</u>
Noncurrent assets					
Capital assets, net	-	-	53,882,587	65,031,147	118,913,734
Net pension asset	-	-	215,891	283,636	499,527
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>54,098,478</u>	<u>65,314,783</u>	<u>119,413,261</u>
TOTAL ASSETS	<u>\$ 3,459,314</u>	<u>\$ 557,025</u>	<u>\$ 60,796,106</u>	<u>\$ 70,949,628</u>	<u>\$ 135,762,073</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred amounts related to pension liability	-	-	462,873	473,497	936,370
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>462,873</u>	<u>473,497</u>	<u>936,370</u>
LIABILITIES					
Current liabilities					
Accounts and salaries payable	\$ 307,785	\$ 68,811	\$ 568,680	\$ 603,518	\$ 1,548,794
Due to other funds	-	-	6,603,862	1,648,237	8,252,099
Other liabilities	-	-	263,008	96,594	359,602
Bonds and loans payable, current portion	-	-	376,000	-	376,000
Accrued interest payable	-	-	9,661	-	9,661
Current liabilities payable from restricted assets:					
Customer deposits	-	-	1,261,172	-	1,261,172
Total current liabilities	<u>307,785</u>	<u>68,811</u>	<u>9,082,383</u>	<u>2,348,349</u>	<u>11,807,328</u>
Noncurrent liabilities					
Bonds and loans payable	-	-	4,629,986	-	4,629,986
Net OPEB liability	-	-	4,319,383	3,866,551	8,185,934
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>8,949,369</u>	<u>3,866,551</u>	<u>12,815,920</u>
TOTAL LIABILITIES	<u>307,785</u>	<u>68,811</u>	<u>18,031,752</u>	<u>6,214,900</u>	<u>24,623,248</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred amounts related to pension obligation	-	-	616,439	697,154	1,313,593
Deferred amounts related to OPEB liability	-	-	426,562	381,842	808,404
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>1,043,001</u>	<u>1,078,996</u>	<u>2,121,997</u>
NET POSITION					
Net investment in capital assets	-	-	48,876,601	65,031,147	113,907,748
Restricted:					
Debt service	-	-	316,000	-	316,000
Customer deposits	-	-	174,349	-	174,349
Unrestricted	3,151,529	488,214	(7,182,724)	(901,918)	(4,444,899)
Total net position	<u>3,151,529</u>	<u>488,214</u>	<u>42,184,226</u>	<u>64,129,229</u>	<u>109,953,198</u>
TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	<u>\$ 3,459,314</u>	<u>\$ 557,025</u>	<u>\$ 61,258,979</u>	<u>\$ 71,423,125</u>	<u>\$ 136,698,443</u>

The accompanying notes are an integral part of this statement.

ST. JOHN THE BAPTIST PARISH COUNCIL
STATEMENTS OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended December 31, 2018

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				
	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Enterprise Funds
OPERATING REVENUES					
Charges for Services:					
Water sales	\$ -	\$ -	\$ 7,505,698	\$ -	\$ 7,505,698
Sewer charges	-	-	-	5,491,558	5,491,558
Mosquito abatement	-	512,844	-	-	512,844
Fees, charges, and commissions	3,719,199	-	88,509	1,026,874	4,834,582
Other income	-	225	101,609	93,955	195,789
Total revenues	<u>3,719,199</u>	<u>513,069</u>	<u>7,695,816</u>	<u>6,612,387</u>	<u>18,540,471</u>
OPERATING EXPENSES					
General administration	-	-	1,281,667	744,177	2,025,844
Purification	-	-	2,158,511	-	2,158,511
Distribution	-	-	1,130,188	-	1,130,188
Sales and operations	-	-	2,986,067	2,876,922	5,862,989
Plant	-	-	-	2,104,017	2,104,017
Vehicles	-	-	-	97,268	97,268
Indirect costs	168,000	-	-	-	168,000
Contract services	3,534,301	787,477	37,740	29,370	4,388,888
Depreciation	-	-	2,596,882	2,952,353	5,549,235
Total operating expenses	<u>3,702,301</u>	<u>787,477</u>	<u>10,191,055</u>	<u>8,804,107</u>	<u>23,484,940</u>
Operating income (loss)	<u>16,898</u>	<u>(274,408)</u>	<u>(2,495,239)</u>	<u>(2,191,720)</u>	<u>(4,944,469)</u>
NONOPERATING REVENUES (EXPENSE)					
Ad valorem tax	-	218,601	-	-	218,601
Grant revenue	-	-	15,048	-	15,048
Interest revenue	3,102	411	22,148	4,283	29,944
Interest expense	-	-	(150,139)	-	(150,139)
Net nonoperating income (expense)	<u>3,102</u>	<u>219,012</u>	<u>(112,943)</u>	<u>4,283</u>	<u>113,454</u>
Change in net position before transfers	<u>20,000</u>	<u>(55,396)</u>	<u>(2,608,182)</u>	<u>(2,187,437)</u>	<u>(4,831,015)</u>
Transfers in	-	173,000	1,935,703	2,500,041	4,608,744
Transfers out	<u>(49,395)</u>	<u>(23,300)</u>	<u>(1,247,904)</u>	<u>(1,230,176)</u>	<u>(2,550,775)</u>
Change in net position	(29,395)	94,304	(1,920,383)	(917,572)	(2,773,046)
Net position-beginning of year	<u>3,180,924</u>	<u>393,910</u>	<u>50,421,120</u>	<u>69,813,373</u>	<u>123,809,327</u>
Prior period adjustments (Note 20)	<u>-</u>	<u>-</u>	<u>(6,316,511)</u>	<u>(4,766,572)</u>	<u>(11,083,083)</u>
Net position-beginning (as restated)	3,180,924	393,910	44,104,609	65,046,801	112,726,244
Net position - end of year	<u>\$ 3,151,529</u>	<u>\$ 488,214</u>	<u>\$ 42,184,226</u>	<u>\$ 64,129,229</u>	<u>\$ 109,953,198</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, 2018

	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Enterprise Funds
Cash Flows From Operating Activities:					
Receipts from customers and users	\$ 3,894,218	\$ 512,349	\$ 6,741,775	\$ 6,821,193	\$ 17,969,535
Other receipts	-	-	101,609	93,955	195,564
Payments to suppliers	(376,096)	(778,902)	(5,596,909)	(2,704,659)	(9,456,566)
Payments to employees and related benefits	-	-	(1,591,519)	(2,997,328)	(4,588,847)
Contract services	(3,534,301)	-	-	-	(3,534,301)
Receipts from (payments for) interfund services provided	806,519	(68,938)	(47,453)	(1,122,626)	(432,498)
Payments for interfund services used	-	(23,000)	(87,300)	(18,286)	(128,586)
Net Cash Provided by (Used in) Operating Activities	<u>790,340</u>	<u>(358,491)</u>	<u>(479,797)</u>	<u>72,249</u>	<u>24,301</u>
Cash Flows From NonCapital Financing Activities:					
Transfers to other funds	(49,395)	(23,300)	(1,247,904)	(1,230,176)	(2,550,775)
Advances from other funds	-	173,000	1,935,703	2,500,041	4,608,744
Ad valorem taxes	-	218,601	-	-	218,601
Subsidy from federal grants	-	-	15,048	-	15,048
Net Cash Provided by (Used in) NonCapital Financing Activities	<u>(49,395)</u>	<u>368,301</u>	<u>702,847</u>	<u>1,269,865</u>	<u>2,291,618</u>
Cash Flows From Capital and Related Financing Activities:					
Proceeds from capital debt	-	-	4,453	-	4,453
Purchases of capital assets	-	-	(730,690)	(305,695)	(1,036,385)
Principal paid on capital debt	-	-	(363,000)	-	(363,000)
Interest paid on capital debt	-	-	(150,139)	-	(150,139)
Net Cash Used in Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>(1,239,376)</u>	<u>(305,695)</u>	<u>(1,545,071)</u>
Cash Flows From Investing Activities:					
Interest and dividends received	3,102	411	22,148	4,283	29,944
Net Cash Provided by Investing Activities	<u>3,102</u>	<u>411</u>	<u>22,148</u>	<u>4,283</u>	<u>29,944</u>
Net Increase (Decrease) in Cash and Cash Equivalents	744,047	10,221	(994,178)	1,040,702	800,792
Cash and Cash Equivalents, Beginning of Year	286,824	1,865	3,957,139	795,388	5,041,216
Cash and Cash Equivalents, End of Year	<u>\$ 1,030,871</u>	<u>\$ 12,086</u>	<u>\$ 2,962,961</u>	<u>\$ 1,836,090</u>	<u>\$ 5,842,008</u>

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (CONTINUED)
For the Year Ended December 31, 2018**

	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Enterprise Funds
Reconciliation to Statement of Fund Net Position:					
Cash and cash equivalents	\$ 1,030,871	\$ 12,086	\$ 700,769	\$ 1,836,090	\$ 3,579,816
Restricted assets - cash and cash equivalents	-	-	2,262,192	-	2,262,192
Cash and Cash Equivalents, End of Year	<u>\$ 1,030,871</u>	<u>\$ 12,086</u>	<u>\$ 2,962,961</u>	<u>\$ 1,836,090</u>	<u>\$ 5,842,008</u>
Reconciliation of Operating Income to Net Cash Provided by (Used in) Operating Activities:					
Operating income (loss)	\$ 16,898	\$ (274,408)	\$ (2,495,239)	\$ (2,191,720)	\$ (4,944,469)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation expense	-	-	2,596,882	2,952,353	5,549,235
Changes in assets and liabilities:					
Accounts receivable	175,019	(720)	(852,432)	305,528	(372,605)
Intergovernmental receivables	-	-	-	(2,767)	(2,767)
Due from other funds	806,519	(68,938)	(47,453)	(1,122,626)	(432,498)
Inventories	-	-	46,202	-	46,202
Prepaid items	-	-	34,440	677	35,117
Deferred inflows and outflows - pension plans	-	-	1,274,362	1,348,598	2,622,960
Customer deposits	-	-	19,197	-	19,197
Accounts payable	(208,096)	8,575	173,509	172,902	146,890
Other liabilities	-	-	120,186	96,594	216,780
Net pension asset	-	-	(800,577)	(912,908)	(1,713,485)
Net OPEB liability	-	-	(461,574)	(556,096)	(1,017,670)
Due to other funds	-	(23,000)	(87,300)	(18,286)	(128,586)
Total Adjustments	<u>773,442</u>	<u>(84,083)</u>	<u>2,015,442</u>	<u>2,263,969</u>	<u>4,968,770</u>
Net Cash Provided by (Used in) Operating Activities	<u>\$ 790,340</u>	<u>\$ (358,491)</u>	<u>\$ (479,797)</u>	<u>\$ 72,249</u>	<u>\$ 24,301</u>

The accompanying notes are an integral part of this statement.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICES

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

A. REPORTING ENTITY

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

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

The Parish occupies 219 square miles with a population of approximately 45,924. Council offices are located in the Parish office building at 1811 West Airline Highway, LaPlace.

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (CONTINUED)

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

a. Blended Component Unit

Criminal Court Fund: The Criminal Court Fund accounts for a portion of the annual cost of the courts. The annual revenues are derived from fines, forfeitures, court fees, etc. The Criminal Court Fund is a legally separate entity from the Council. However, the Criminal Court Fund provides services entirely, or almost entirely, to the Council. The Criminal Court Fund is governed by the same elected Council that governs the Parish and is therefore included in the Parish's financial report as a blended component unit.

b. Discretely Presented Component Unit

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

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e. the Statement of Net Position and the Statement of Activities) report information on all of the activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Interfund services provided and used are not eliminated in the process of consolidation. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

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

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

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

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

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The Parish reports the following major governmental funds:

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

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

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

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

The *Fire Services Fund* was created in May 2003 when the voters of St. John the Baptist Parish passed a .25 cent sales tax for a partially paid fire department. This fund will account for the cost associated with the paid personnel for the fire departments. In 2015, the Parish combined the four Volunteer Fire Departments into the Fire Services Fund. The revenue of the Volunteer Fire Departments is generated from a 1/4% sales tax for the fire departments along with a 2% fire insurance rebate.

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

The Parish reports the following major proprietary funds:

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

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

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

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

costs associated with operations of this department. This department is currently being subsidized with a transfer from the Sales Tax District to meet its annual operating responsibilities.

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

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

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

D. BUDGETARY ACCOUNTING

Formal budgetary accounting is employed as a management control device and budgets are legally adopted for the General Fund, Special Revenue, and Enterprise Funds. Budgets for the General and Special Revenue Funds are adopted on the modified accrual basis of accounting. Enterprise Fund budgets are adopted on the accrual basis of accounting. Budgetary data for the Capital Project and Debt Service funds are not presented since these funds are budgeted over the life of the respective project and not on an annual basis. Other funds are administratively budgeted for management use only.

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

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

E. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary accounting in the General Fund, Special Revenue Funds, and Capital Project Funds. Encumbrances lapse at year-end, however, it is the Parish's intention to honor these encumbrances under authority provided in the subsequent year's budget. There were no significant encumbrances at December 31, 2018.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. CASH AND CASH EQUIVALENTS AND INVESTMENTS

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

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

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

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

G. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. ADVANCES TO OTHER FUNDS

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

I. INVENTORIES

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

J. PREPAID ITEMS

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

K. RESTRICTED ASSETS

Certain proceeds of enterprise fund revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the Statement of Net Position because their use is limited by the governing bond covenants. Additionally, customer deposits held by the Utilities System Enterprise Fund are restricted for use in paying outstanding bills when customers discontinue service.

L. CAPITAL ASSETS

Capital assets, which include land, buildings and building improvements, vehicles, furniture fixtures and equipment, and infrastructure assets (streets, roads, canals, water and sewer systems, and drainage systems), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Parish as assets with an initial, individual cost of more than \$5,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. Major additions are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

M. COMPENSATED ABSENCES

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

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

The accumulation of sick leave is nominal at December 31, 2018. Therefore, a liability for compensated absences due to employees has not been included in the basic financial statements.

N. LONG-TERM OBLIGATIONS

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are amortized over the life of the bonds using the effective interest method. Pension and OPEB liabilities are liquidated from the fund in which the related salaries and benefits are paid.

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

O. NET POSITION

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

- a. Net investment in capital assets - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - consists of net position with constraints placed on the use either by external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - all other net position that do not meet the definition of "restricted" or "net investment in capital assets".

P. FUND BALANCE

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

1. Nonspendable - This component includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact.
2. Restricted – This component consists of amounts that have constraints placed on them either externally by third-parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the Parish to assess, levy, charge or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement (compelled by external parties) that those resources be used only for the specific purposes stipulated in the legislation.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Committed - This component consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Parish's highest level of decision making authority which includes an ordinance of the Parish Council. Those committed amounts cannot be used for any other purpose unless the Parish Council removes or changes the specified use by taking the same type of action ordinance it employed previously to commit those amounts.
4. Assigned - This component consists of amounts that are constrained by the Parish Council's intent to be used for specific purposes, but are neither restricted nor committed.
5. Unassigned – This classification represents amounts that have not been restricted, committed or assigned to specific purposes within the general fund. Only the General Fund will report a positive unassigned fund balance.

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

Q. INTERFUND TRANSACTIONS

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

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

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

R. SALES TAXES

The St. John the Baptist Parish School Board (the "School Board"), a separate entity, collects five percent (5%) in sales and use tax. The sales and use tax is collected by an independent contractor, who is contracted through the School Board and serves as the sales tax department. Two and one-quarter percent (2.25%) of the taxes collected are remitted to the Parish Council. One-half percent (.5%) of the taxes collected are remitted to the St. John the Baptist Parish Sheriff's Office (the "Sheriff's Office"). The School Board's costs of collecting the funds are shared proportionally by the Council, Sheriff's Office and the School Board. Sales and use tax revenues recognized in 2018 totaled \$21,102,762.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

S. ACCOUNTING ESTIMATES

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

T. DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

Deferred Outflows of Resources – In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expense until then. The Parish has several items that meet this criterion, including contributions made to the pension plan in 2018, deferrals of pension expense, and deferrals related to debt refunding.

Deferred Inflows of Resources – In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, Deferred Inflows of Resources, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The Parish has one item that meets the criterion for this category, deferrals of pension and OPEB expense.

U. PENSIONS

The Parish is a participating employer in four defined benefit pension plans as described in Note 7. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans, and additions to/deductions from each plans' fiduciary net position have been determined on the same basis as they are reported by each of the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value within each plan.

V. ADOPTION OF NEW FINANCIAL ACCOUNTING STANDARDS

In June 2015, the GASB issued Statement No. 75 – Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. This Statement replaces the requirements of Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB. The provisions of this Statement are effective for financial statements for periods beginning after June 15, 2017. The standard was adopted for the

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

year ended June 3, 2018 resulting in a cumulative change in accounting principle as described in Note 20.

W. FUTURE ACCOUNTING PRONOUNCEMENTS

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

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

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budget

The procedures used by the Parish in establishing the budgetary data reflected in the required supplementary information are as follows:

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

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

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

Deficit Fund Balances /Net Position

The following funds had a deficit in fund balance at December 31, 2018:

Special Revenue Funds

Hurricane Isaac Fund	<u>\$ (430,447)</u>
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The deficit fund balance in the above fund is primarily the result of unearned revenues resulting from Federal receivables. The deficit in the Hurricane Isaac Fund will be resolved when receivables are collected and revenues are recognized.

Hurricane Isaac CDBG Fund	<u>\$ (695,239)</u>
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The deficit fund balance in the above fund is primarily the result of unearned revenues resulting from Federal receivables. The deficit in the Hurricane Isaac CDBG Fund will be resolved when receivables are collected and revenues are recognized.

CDBG Fund	<u>\$ (177,951)</u>
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The deficit fund balance in the above fund is primarily the result of unearned revenues resulting from Federal receivables. The deficit in the CDBG Fund will be resolved when receivables are collected and revenues are recognized.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

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

LCDBG Edgard Plant Clarifier Fund \$ (1,563)

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

NOTE 3 - AD VALOREM TAX

Ad valorem taxes are levied each November 15th on the assessed value listed as of the prior January 1st for all real property located in the Parish. The ad valorem tax is due and becomes an enforceable lien on property on the first day of the month following the filing of the tax rolls by the Assessor with the Louisiana Tax Commissions (December 1st). The tax is delinquent thirty days after the due date. The ad valorem tax assessment for fiscal 2018 was formally levied in November 2018 based on property values determined by the Assessor's Office. The tax is billed and collected by the Sheriff's Office.

The following is a summary of authorized and levied ad valorem taxes for 2018:

<u>Parishwide Taxes</u>	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parishwide	4.09	4.09	Permanent
Courthouse and Jail	1.00	1.00	12/31/25
Library	9.94	9.94	12/31/27
Council on Aging	0.99	0.99	12/31/23
Road Lighting District No.1	3.83	3.83	12/31/21
Mosquito Abatement District	0.48	0.48	12/31/28
Juvenile Detention Center	1.00	1.00	12/31/29
Health Unit	0.96	0.96	12/31/27
Public Buildings ARC Maintenance	0.97	0.97	12/31/22
Animal Control Facilities	0.75	0.75	04/21/21
General Obligation Bonds	12.50	12.50	03/01/24
Recreation Facilities	2.25	2.25	04/21/21
Flood Protection Levee	7.00	7.00	12/31/46

NOTE 4 - CASH, CASH EQUIVALENTS AND INVESTMENTS

At December 31, 2018, the Parish had cash and cash equivalents as follows:

Cash and cash equivalents accounts per Statement of Net Position \$ 52,923,520

Of the total cash and cash equivalents, shown above, \$50,661,328 is unrestricted and \$2,262,192 is restricted assets. Restricted cash is included with restricted assets on the combined Statement of Net Position. In the proprietary funds, restricted cash equals \$2,262,192 and unrestricted cash equals \$3,579,816 for total cash of \$5,842,008.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

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

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 \$53,457,366.

The bank balance is categorized as follows:

Amount insured by the Federal Deposit Insurance Corporation, or collateralized with securities held by the Parish's agent in the Parish's name.	<u>\$ 53,457,366</u>
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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, 2018**

NOTE 5 - RECEIVABLES

Receivables at December 31, 2018 for the Parish's individual major funds and nonmajor funds, including the applicable allowances for uncollectible accounts, are as follows:

	Governmental Activities							Total Governmental Activities
	General Fund	Sales Tax District	Roads and Bridges	1992 G.O. Sinking	Fire Services	Hurricane Isaac CDBG	Nonmajor Funds	
Taxes:								
Ad Valorem Sales and Use	\$ 2,209,157 17,705	\$ - 1,489,514	\$ - 610,006	\$ 5,423,612 -	\$ - 813,342	\$ - -	\$ 7,621,456 610,006	\$ 15,254,225 3,540,573
Intergovernmental	52,411	-	141,695	-	55,561	602,364	1,158,077	2,010,108
Accounts Receivable	101,759	-	-	-	8,345	-	196,152	306,256
Other Receivable	3,538	-	121,130	-	-	-	118,725	243,393
Gross Receivables	2,384,570	1,489,514	872,831	5,423,612	877,248	602,364	9,704,416	21,354,555
Less: Allowance For Estimated Uncollectable	(45,943)	-	-	(112,826)	-	-	(126,710)	(285,479)
Net Receivables	\$ 2,338,627	\$ 1,489,514	\$ 872,831	\$ 5,310,786	\$ 877,248	\$ 602,364	\$ 9,577,706	\$ 21,069,076

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

NOTE 5 – RECEIVABLES (CONTINUED)

	Business-type Activities			Total Business-Type Activities
	Mosquito Abatement	Utilities System	Sewerage	
Taxes:				
Ad Valorem	\$ 208,262	\$ -	\$ -	\$ 208,262
Intergovernmental	-	-	255,642	255,642
Accounts Receivable	-	8,693,666	5,300	8,698,966
Gross Receivables	208,262	8,693,666	260,942	9,162,870
Less: Allowance For Estimated Uncollectable	-	(5,554,572)	-	(5,554,572)
Net Receivables	\$ 208,262	\$ 3,139,094	\$ 260,942	\$ 3,608,298

(Concluded)

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

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, 2018, consisted of the following:

General Fund	\$	45,943
Non major Funds:		
Juvenile Detention Center		9,026
Street Lights		34,193
Recreation		20,309
Levee Protection		<u>63,182</u>
Total Nonmajor		<u>126,710</u>
Debt Service Fund:		
General Obligation Bond Series 1992		112,826
Enterprise Funds:		
Utilities System		<u>5,554,572</u>
Total Enterprise Funds		<u>5,554,572</u>
Total allowance for uncollectible accounts	\$	<u>5,840,051</u>

Upon further analysis of the Utilities System accounts receivable at December 31, 2018, an allowance was established for all inactive account balances. An allowance for estimated uncollectible receivables on the remaining active account balances is based on historical collection experience.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2018 was as follows:

	January 1, 2018	Additions	Reductions	December 31, 2018
Governmental Activities	(as restated)			
Capital assets not being depreciated:				
Land	\$ 4,493,876	\$ -	\$ -	\$ 4,493,876
Construction-in-progress	<u>16,649,484</u>	<u>11,987,733</u>	<u>(4,140,418)</u>	<u>24,496,799</u>
Total capital assets not being depreciated	<u>21,143,360</u>	<u>11,987,733</u>	<u>(4,140,418)</u>	<u>28,990,675</u>
Capital assets being depreciated:				
Buildings and building improvements	49,033,938	107,184	(47,728)	49,093,394
Infrastructure	176,286,934	867,249	(2,241)	177,151,942
Drainage system	24,695,835	3,297,999	(50,000)	27,943,834
Furniture, fixtures, and equipment	18,652,766	349,202	(4,281,610)	14,720,358
Vehicles	<u>12,739,456</u>	<u>126,144</u>	<u>(904,359)</u>	<u>11,961,241</u>
Total capital assets being depreciated	<u>281,408,929</u>	<u>4,747,778</u>	<u>(5,285,938)</u>	<u>280,870,769</u>
Less accumulated depreciation:				
Buildings and building improvements	14,048,728	1,555,569	(47,728)	15,556,569
Infrastructure	152,629,905	1,497,855	(2,241)	154,125,519
Drainage system	8,308,066	741,054	(4,444)	9,044,676
Furniture, fixtures, and equipment	10,079,117	980,138	(4,281,610)	6,777,645
Vehicles	<u>9,233,029</u>	<u>488,070</u>	<u>(904,359)</u>	<u>8,816,740</u>
Total accumulated depreciation	<u>194,298,845</u>	<u>5,262,686</u>	<u>(5,240,382)</u>	<u>194,321,149</u>
Total capital assets being depreciated, net	<u>87,110,084</u>	<u>(514,908)</u>	<u>(45,556)</u>	<u>86,549,620</u>
Total governmental activities capital assets, net	<u>\$ 108,253,444</u>	<u>\$ 11,472,825</u>	<u>\$ (4,185,974)</u>	<u>\$ 115,540,295</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

NOTE 6 - CAPITAL ASSETS (CONTINUED)

	January 1, 2018	Additions	Reductions	December 31, 2018
Business-Type Activities	(as restated)			
Capital assets not being depreciated:				
Land	\$ 1,719,347	\$ -	\$ -	\$ 1,719,347
Construction-in-progress	251,203	129,900	-	381,103
Total capital assets not being depreciated	1,970,550	129,900	-	2,100,450
Capital assets being depreciated:				
Buildings and building improvements	14,565,923	-	(5,382)	14,560,541
Systems – water and sewer	221,228,206	789,466	(26,621)	221,991,051
Furniture, fixtures, and equipment	5,819,676	106,804	(1,390,838)	4,535,642
Vehicles	1,713,243	10,215	(791,597)	931,861
Total capital assets being depreciated	243,327,048	906,485	(2,214,438)	242,019,095
Less accumulated depreciation:				
Buildings and building improvements	3,819,336	395,197	(5,382)	4,209,151
Systems – water and sewer	113,040,425	4,884,553	(26,621)	117,898,357
Furniture, fixtures, and equipment	3,411,327	239,978	(1,390,838)	2,260,467
Vehicles	1,599,926	29,507	(791,597)	837,836
Total accumulated depreciation	121,871,014	5,549,235	(2,214,438)	125,205,811
Total capital assets being depreciated, net	121,456,034	(4,642,750)	-	116,813,284
Total business-type activities capital assets, net	\$ 123,426,584	\$ (4,512,850)	\$ -	\$ 118,913,734

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

NOTE 6 - CAPITAL ASSETS (CONTINUED)

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

Governmental activities:

General government	\$ 813,898
Public safety	1,139,241
Public works	2,471,517
Culture and recreation	795,954
Economic development	6,605
Health & welfare	<u>35,471</u>
Total	<u>\$ 5,262,686</u>

Business-type activities:

Solid Waste	\$ -
Utilities Operations	2,596,882
Mosquito Operations	-
Sewerage Operations	<u>2,952,353</u>
Total	<u>\$ 5,549,235</u>

Construction in progress is comprised of the following:

Expended to
December 31, 2018

Governmental Activities:

Eastbank Complex	\$ 10,993,246
Oxidation Pond	8,366,060
Pleasure Bend Facility	828,714
Inflow & Infiltration	581,692
Vicknair Canal	395,534
Reserve Drainage II HMGP	324,485
Airline Hwy Improvements	319,967
HMGP Bar Screen Cleaners	289,419
Sewer Manhole	243,538
Woodland Bridge	240,681
Infiltration Repairs	237,543
Water Source Evaluation	208,856
HMGP-Electrical Components	178,742
HMGP Saferoom	158,773
Levee Project	142,345
WB Substation	130,624
Eastbank Mississippi River Trail Phase IV	128,583
HMGP Laplace Heights	124,706
HMGP Marigold Street	105,689
HMGP Belle Pointe Drainage	102,873
Main Pump Station	71,690

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

NOTE 6 - CAPITAL ASSETS (CONTINUED)

Edgard Clarifier Rehab	\$ 60,279
HMGP River Forest	47,919
Lucy Levee Trail	41,488
RO Pilot Project Lions/LaPlace	39,800
HMGP Airport Pump St	38,800
WWC Perm Generator	32,193
Effluent Pump Station Controls	21,483
Edgard/Lucy Trail	20,973
WB Tank Rehab	15,384
Telemetry	4,000
WB Collection System Rehab	<u>720</u>
Total Governmental Activities	<u>\$ 24,496,799</u>

Business-type Activities:

Lions Plant Intake	\$ 155,959
Water Meters	147,978
Lions Plant Filter	34,609
Shell Water Line	22,953
WWTP Effluent Force Main	<u>19,604</u>
Total Business-Type Activities	<u>381,103</u>

TOTAL CONSTRUCTION IN PROGRESS \$ 24,877,902

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

NOTE 7 - PENSION PLAN

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

General Information about the Pension Plans

Plan Descriptions

FRS

The Firefighters' Retirement System is the administrator of a cost-sharing multiple-employer plan. Membership in the system is a condition of employment for any full-time firefighters who earn at least \$375 per month, excluding state supplemental pay, and are employed by a fire

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

NOTE 7 - PENSION PLAN (CONTINUED)

department of any municipality, parish, or fire protection district of the State of Louisiana, excepting Orleans and Lafayette Parishes, in addition to employees of the FRS. The system provides retirement, disability, and death benefits for its members. The projections of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the system in accordance with benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

PERS

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

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

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

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

RVERS

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

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

DARS

The District Attorneys' Retirement System, State of Louisiana is the administrator of a cost-sharing multiple-employer defined benefit pension plan. The System was established on August 1, 1956 and was placed under the management of the board of trustees for the purpose of

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

NOTE 7 - PENSION PLAN (CONTINUED)

providing retirement allowances and other benefits as stated under the provisions of R.S. 11, Chapter 3 for district attorneys and their assistants in each parish.

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

Benefits Provided

FRS

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

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

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

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

PERS

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

NOTE 7 - PENSION PLAN (CONTINUED)

For employees hired prior to January 1, 2007:

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

For employees hired after January 1, 2007:

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

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

RVERS

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

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

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

DARS

Members who joined the DARS before July 1, 1990, and who have elected not to be covered by the new provisions, are eligible to receive a normal retirement benefit if they have 10 or more

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

NOTE 7 - PENSION PLAN (CONTINUED)

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

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

Disability Benefits

FRS

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

PERS

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

RVERS

Disability benefits are provided to active contributing members with at least 10 years of service established in the System and who have been officially certified as disabled by the State Medical

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

NOTE 7 - PENSION PLAN (CONTINUED)

Disability Board. The disabled member who has attained the age of 60 years shall be entitled to a regular retirement allowance. The disabled member who has not yet attained age 60 shall be entitled to a disability benefit equal to the lesser of 3.00% of his average final compensation multiplied by the number of creditable years of service (not to be less than 15 years) or 3 1/3% of average final compensation multiplied by the years of service assuming continued service to age 60. Disability benefits may not exceed two-thirds of earnable compensation.

DARS

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

Survivor Benefits

FRS

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

PERS

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

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

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

RVERS

If a member who has less than five years of credited service dies due to any cause other than injuries sustained in the performance of his official duties, his accumulated contributions are paid to his designated beneficiary. If the member has five (5) or more years of credited service, and is not eligible to retire, automatic option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with option 2 factors used as if the member had continued in service to earliest normal retirement age. If a member has no surviving spouse and the member has five or more years of creditable service, the surviving minor children under 18 or disabled children shall be paid 80% of the accrued retirement benefit in equal shares until the age of majority or for the duration of the handicap for

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

NOTE 7 - PENSION PLAN (CONTINUED)

a handicapped child. Upon the death of any former member with 10 or more years of service, automatic option 2 benefits are payable to the surviving spouse. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions.

DARS

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

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

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

Deferred Retirement Option Plan benefits (DROP)

FRS

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

Upon commencement of participation in DROP, employer and employee contributions to the system cease. The monthly retirement benefit that would have been payable is paid into the member's DROP account. Upon termination of employment, a participant in the program has several options to receive their DROP benefit. A member may (1) elect to roll over all or a

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

NOTE 7 - PENSION PLAN (CONTINUED)

portion of their DROP balance into another eligible qualified plan, (2) receive a lump-sum payment from the account, (3) receive single withdrawals at the discretion of the member, (4) receive monthly or annual withdrawals, or (5) receive an annuity based on the DROP account balance. These withdrawals are in addition to his regular monthly benefit.

If employment is not terminated at the end of the 36 months, the participant resumes regular contributions to the system. No payments may be made from the DROP account until the participant retires.

PERS

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

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

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or roll over the fund to an Individual Retirement Account.

Interest is accrued on the DROP benefits for the period between the end of DROP participation and the member's retirement date.

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

RVERS

In lieu of terminating employment and accepting a service retirement allowance, any member with 10 or more years of service at age 60, 20 or more years of service at age 55, or 30 or more years of service at any age may elect to participate in the Deferred Retirement Option Plan (DROP) for up to three years and defer the receipt of benefits. Upon commencement of

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

NOTE 7 - PENSION PLAN (CONTINUED)

participation in the plan, membership in the System terminates. During participation in the plan, employer contributions are payable, but employee contributions cease. The monthly retirement benefits that would have been payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP fund. This fund does not earn interest. In addition, no cost of living increases are payable to participants until employment which made them eligible to become members of the System has been terminated for at least one full year.

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

DARS

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

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

Prior to January 1, 2009, eligible members could elect to participate in the DROP for up to three years in lieu of terminating employment and accepting a service benefit. During participation in the DROP, employer contributions were payable and employee contributions were reduced to ½ of 1%. The monthly retirement benefits that would have been payable to the member were paid into a DROP account, which did not earn interest while the member was participating in the DROP. Upon termination of participation, the participant in the plan received, at his option, a lump sum from the account equal to the payments into the account or systematic disbursements from his account in any manner approved by the board of trustees. The monthly benefits that were being paid into the DROP would then be paid to the retiree. All amounts which remain

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NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

NOTE 7 - PENSION PLAN (CONTINUED)

credited to the individual's sub-account after termination of participation in the plan were invested in liquid money market funds. Interest was credited thereon as actually earned.

Initial Benefit Option Plan

FRS

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

Cost of Living Adjustments

FRS

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

PERS

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

In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age sixty-five equal to 2% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older (LRS 11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

RVERS

Cost of living provisions for the System allows the board of trustees to provide an annual cost of living increase of 2.0% of the eligible retiree's original benefit if certain funding criteria are met.

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NOTES TO FINANCIAL STATEMENTS (CONTINUED)
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NOTE 7 - PENSION PLAN (CONTINUED)

Members are eligible to receive a cost of living adjustment once they have reached the age of sixty and have been retired at least one year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

DARS

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

Contributions

FRS

Contributions for all members are established by statute at 10.0% for wages above poverty and 12.0% for wages below poverty for the years ending/ended June 30, 2019 and 2018. The contributions are deducted from the member's salary and remitted by the Parish.

According to state statute, employer contributions are actuarially determined each year. For the years ending/ended June 30, 2019 and 2018, the actuarially determined contribution rates were 28.32% and 28.67%, respectively, of member's compensation. However, for the years ending/ended June 30, 2019 and 2018, employer contributions were 26.50% of covered payroll above poverty and 28.50% of covered payroll below poverty, respectively. The actual rates differ from the actuarially required rate due to state statutes that require the contribution rate be calculated and set two years prior to the year effective. Contributions to the pension plan from the Parish were \$535,777 for the year ended December 31, 2018.

The System also receives insurance premium tax monies as additional employer contributions. The tax is considered support from a non-contributing entity and appropriated by the legislature each year based on an actuarial study. Non-employer contributions are recognized as revenue during the year ended December 31, 2018, and were excluded from pension expense.

PERS

Contributions for all members are established by statute at 9.50% of compensation for the year ended December 31, 2018. The contributions are deducted from the member's salary and remitted by the Parish.

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LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

NOTE 7 - PENSION PLAN (CONTINUED)

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2018, the actuarially determined contribution rate was 9.99% of member's compensation for Plan A. However, the actual rate for the year ended December 31, 2018 was 11.50% for Plan A. The actual rate differs from the actuarially required rate due to state statutes that require the contribution rate be calculated and set two years prior to the year effective. Contributions to the pension plan from the Parish were \$1,158,077 for the year ended December 31, 2018.

According to state statute, the System also receives $\frac{1}{4}$ of 1% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. The System also receives revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended December 31, 2018.

RVERS

Contributions for all members are established by statute at 7.0% of compensation for the years ending/ended June 30, 2019 and 2018. The contributions are deducted from the member's salary and remitted by the Parish.

According to state statute, contribution requirements for all employers are actuarially determined each year. For the years ending/ended June 30, 2019 and 2018, the actuarially determined contribution rates were 16.89% and 14.27%, respectively, of member's compensation. However, for the years ending/ended June 30, 2019 and 2018, the actual employer contribution rates were 17.00%. The actual rate differs from the actuarially required rate due to state statutes that require the contribution rate be calculated and set two years prior to the year effective. Contributions to the pension plan from the Parish were \$9,957 for the year ended December 31, 2018.

In accordance with state statute, the System also receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended December 31, 2018.

DARS

Contributions for all members are established by statute at 8.0% of compensation for the years ending/ended June 30, 2019 and 2018. The contributions are deducted from the member's salary and remitted by the Parish.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

NOTE 7 - PENSION PLAN (CONTINUED)

According to state statute, contribution requirements for all employers are actuarially determined each year. For the years ending/ended June 30, 2019 and 2018, the actuarially determined employer contribution rate was 3.83% and 1.20%, respectively, of member's compensation. However, for the years ending/ended June 30, 2019 and 2018, the actual employer contribution rates were 1.25% and 0.0%. The actual rate differs from the actuarially required rate due to state statutes that require the contribution rate be calculated and set two years prior to the year effective. Contributions to the pension plan from the District Attorney were \$223 for the year ended December 31, 2018.

In accordance with state statute, DARS receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended December 31, 2018.

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

At December 31, 2018, the Parish reported a combined liability of \$3,643,678 for its proportionate share of the Net Pension liabilities (NPL). The NPL for FRS, PERS, RVERS, and DARS was measured as of June 30, 2018, December 31, 2017, June 30, 2018, and June 30, 2018, respectively, and the total pension liability used to calculate the NPL was determined based on an actuarial valuation as of those dates. The Parish's proportion of the NPL was based on a projection of the Parish's long-term share of contributions to the pension plan relative to the projected contribution of all participating employers, actuarially determined.

The following table reflects the Parish's proportionate share of the Net Pension Liability for each of the pension plans, the proportion at June 30, 2018 (December 31, 2017 for PERS) and the change compared to the June 30, 2017 (December 31, 2016 for PERS) proportion.

	Net Pension Liability (Asset) at December 31, 2018	Proportion at Measurement Date	Increase (Decrease) to Prior Measurement Date
FRS	\$ 4,788,398	0.832464%	(0.012041%)
PERS	(1,262,868)	1.701413%	(0.071580%)
RVERS	99,645	0.422149%	(0.391129%)
DARS	18,503	0.057500%	0.003567%
	<u>\$ 3,643,678</u>		

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LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
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NOTE 7 - PENSION PLAN (CONTINUED)

The following table reflects the Parish's recognized pension expense plus the Parish's amortization of change in proportionate share and difference between employer contributions and proportionate share of contributions for each of the pension plans for the year ended December 31, 2018.

	Pension Expense	Amortization	Total
FRS	\$ 756,129	\$ (525,372)	\$ 230,757
PERS	1,572,984	(1,307,301)	265,683
RVERS	33,701	(14,633)	19,068
DARS	4,845	27	4,872
	<u>\$ 2,367,659</u>	<u>\$ (1,847,279)</u>	<u>\$ 520,380</u>

At December 31, 2018, the Parish reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>FRS</u>	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 364,451
Changes in assumptions	334,039	759
Net difference between projected and actual earnings on pension plan investments	311,365	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	224,119	386,238
Employer contributions subsequent to the measurement date	270,657	-
Total FRS	<u>\$ 1,140,180</u>	<u>\$ 751,448</u>

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LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

NOTE 7 - PENSION PLAN (CONTINUED)

PERS

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 817,484
Changes in assumptions	1,593,927	-
Net difference between projected and actual earnings on pension plan investments	-	2,917,591
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	43,621
Employer contributions subsequent to the measurement date	1,158,077	-
Total PERS	\$ 2,752,004	\$ 3,778,696

RVERS

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 15,204
Changes in assumptions	16,322	1,498
Net difference between projected and actual earnings on pension plan investments	5,986	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	70,199	69,654
Employer contributions subsequent to the measurement date	4,978	-
Total RVERS	\$ 97,485	\$ 86,356

DARS

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 99	\$ 2,688
Changes in assumptions	11,223	1,220
Net difference between projected and actual earnings on pension plan investments	1,549	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,382	2,818
Employer contributions subsequent to the measurement date	223	-
Total DARS	\$ 14,476	\$ 6,726

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

NOTE 7 - PENSION PLAN (CONTINUED)

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
FRS	\$ 1,140,180	\$ 751,448
PERS	2,752,004	3,778,696
RVERS	97,485	86,356
DARS	14,477	6,725
	<u>\$ 4,004,146</u>	<u>\$ 4,623,225</u>

Deferred outflows of resources related to pensions resulting from the Parish's contributions subsequent to the measurement date will be recognized as a reduction of net pension liability in the year ending December 31, 2019.

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

	<u>Subsequent Contributions</u>
FRS	\$ 270,657
PERS	1,158,077
RVERS	4,978
DARS	223
	<u>\$ 1,433,935</u>

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

Year ending December 31:	FRS	PERS	RVERS	DARS	Total
2019	206,422	176,993	11,160	2,231	396,858
2020	24,298	(204,669)	7,699	2,181	(170,491)
2021	(83,997)	(1,000,724)	3,003	384	(1,081,334)
2022	(4,466)	(1,156,369)	(15,711)	671	(1,175,875)
2023	(16,869)	-	-	2,060	(14,809)
2024	(7,313)	-	-	-	(7,313)
	<u>\$ 118,075</u>	<u>\$ (2,184,769)</u>	<u>\$ 6,151</u>	<u>\$ 7,527</u>	<u>\$ (2,052,964)</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

NOTE 7 - PENSION PLAN (CONTINUED)

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2018 are as follows:

	FRS	PERS
Valuation Date	June 30, 2018	December 31, 2017
Actuarial Cost Method	Entry Age Normal Cost	Entry Age Normal Cost
Actuarial Assumptions:		
Expected Remaining Service Lives	7 years	4 years
Investment Rate of Return	7.30% per annum (net of investment expenses, including inflation) (decreased from 7.40% in 2017)	6.75%, net of investment expense, including inflation.
Inflation Rate	2.700% per annum (decreased from 2.775% in 2017)	2.50% per annum.
Salary Increases	Vary from 15.0% in the first two years of service to 4.75% with 25 or more years of service; includes inflation and merit increases	5.25% (2.5% Inflation, 2.75% Merit)
Cost of Living Adjustments	For the purpose of determining the present value of benefits, COLAs were deemed not to be substantively automatic and only those previously granted were included.	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.

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NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

NOTE 7 - PENSION PLAN (CONTINUED)

Mortality

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

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

Termination, Disability, and Retirement

Termination, disability, and retirement assumptions were projected based on a five-year (2009-2014) experience study on plan data.

Termination, disability, and retirement assumptions were projected based on a five-year (2010-2014) experience study on plan data.

RVERS

DARS

Valuation Date

June 30, 2018

June 30, 2018

Actuarial Cost Method

Entry Age Normal Cost

Entry Age Normal Cost

Actuarial Assumptions:

Expected Remaining Service Lives

5 years

6 years

Investment Rate of Return

6.50%, net of investment expense.

6.50%, net of investment expense.

Inflation Rate

2.40% per annum.

2.40% per annum.

Salary Increases

6.0% (2.4% Inflation, 3.6% Merit).

5.50% (2.40% Inflation, 3.10% Merit).

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

NOTE 7 - PENSION PLAN (CONTINUED)

Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.	Only those previously granted.
Mortality	RP-2000 Combined Healthy Mortality Table for active members, healthy annuitants and beneficiaries. RP-2000 Disabled Lives Mortality Table for disabled annuitants. The mortality was projected forward to a period equivalent to the estimated duration of the System's liabilities. The mortality tables selected were set forward or set back to approximate mortality improvement.	The RP 2000 Combined Healthy with White Collar Adjustment Sex Distinct Tables (set back 1 year for females) projected to 2032 using Scale AA were selected for employee, annuitant, and beneficiary mortality. The RP 2000 Disabled Lives Mortality Table set back 5 years for males and set back 3 years for females was selected for disable annuitants. Setbacks in these tables were used to approximate mortality improvement.
Termination, Disability, and Retirement	Termination, disability, and retirement assumptions were projected based on a five-year (2009-2014) experience study on plan data.	Termination, disability, and retirement assumptions were projected based on a five-year (2009-2014) experience study on plan data.

ST. JOHN THE BAPTIST PARISH COUNCIL
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NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

NOTE 7 - PENSION PLAN (CONTINUED)

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

FRS	PERS	RVERS	DARS
<p>The estimated long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation, 2.75%.</p>	<p>The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification.</p>	<p>The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.</p>	<p>The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.</p>

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LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

NOTE 7 - PENSION PLAN (CONTINUED)

Best estimates of the arithmetic real rates of return for each major asset class included in the PERS' target asset allocation as of December 31, 2017 is summarized in the following table:

PERS		
Asset Class	Target Allocation	Long-Term Expected Rate of Return
Fixed Income	35%	1.24%
Equity	52%	3.57%
Alternatives	11%	0.69%
Real assets	2%	0.12%
Totals	100%	5.62%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.62%

Best estimates of the arithmetic real rates of return for each major asset class included in each of the pension plans' target asset allocations as of June 30, 2018 is summarized in the following table:

Asset Class	Target Allocation			Long-Term Expected Portfolio Real Rate of Return		
	FRS	RVERS	DARS	FRS	RVERS	DARS
Domestic equities	22.0%	40.0%	61.72%	6.14%	3.00%	10.82%
International equities	32.0%	20.0%	-	14.2%	1.70%	-
Domestic fixed income	26.0%	12.5%	28.95%	1.76%	0.31%	6.36%
International fixed income	-	10.0%	-	-	0.35%	-
Alternative investments	10.0%	10.0%	8.85%	13.11%	0.63%	10.50%
Global asset allocation	-	-	-	-	-	-
Real assets	-	7.5%	0.48%	-	0.34%	0.50%
Other	10.0%	-	-	9.2%	-	-
Total	100.0%	100.0%	100.0%	5.34%	6.33%	6.95%
Inflation				2.75%	2.50%	2.50%
Expected Arithmetic Nominal Return				8.09%	8.83%	9.45%

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

NOTE 7 - PENSION PLAN (CONTINUED)

Discount Rate

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of each of the system's actuary. Based on those assumptions, each of the system's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate used to measure the total pension liability for PERS was 6.75% for the year ended December 31, 2017. The discount rate used to measure the total pension liability for FRS was 7.3% and for DARS and RVERS was 6.50% for the year ended June 30, 2018.

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

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

	1.0% Decrease	Current Discount Rate	1.0% Increase
FRS			
Discount rate	6.30%	7.30%	8.30%
Parish's proportionate share of NPL	\$ 6,987,404	\$ 4,788,398	\$ 2,940,475
PERS			
Discount rate	5.75%	6.75%	7.75%
Parish's proportionate share of NPL	\$ 6,226,397	\$ (1,262,868)	\$ (7,931,564)
RVERS			
Discount rate	5.50%	6.50%	7.50%
Parish's proportionate share of NPL	\$ 152,825	\$ 99,645	\$ 54,028
DARS			
Discount rate	5.50%	6.50%	7.50%
Parish's proportionate share of NPL	\$ 49,818	\$ 18,503	\$ (8,138)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

NOTE 7 - PENSION PLAN (CONTINUED)

Support of Non-employer Contributing Entities

Contributions received by a pension plan from non-employer contributing entities that are not in a special funding situation are recorded as revenue by the respective pension plan. The Parish recognizes revenue in an amount equal to their proportionate share of the total contributions to the pension plan from these non-employer contributing entities.

During the year ended December 31, 2018, the Parish recognized revenue as a result of support received from non-employer contributing entities for the following amounts for each pension plan:

	Non-employer Contributing Entity Revenue
FRS	\$ 216,058
PERS	126,490
RVERS	12,377
DARS	5,025
	\$ 372,156

Pension Plan Fiduciary Net Position

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

Payables to the Pension Plan

At December 31, 2018, the Parish had payables to the pension plans totaling \$501,951 for the December 2018 employee and employer legally required contributions. Outstanding balances will be applied to the Parish's required monthly contribution. The amounts due are included in liabilities under the amounts reported as salaries and payroll deductions payable. The balance due to each of the pension plans is as follows:

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LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

NOTE 7 - PENSION PLAN (CONTINUED)

	Payables
FRS	\$ 27,955
PERS	473,996
	\$ 501,951

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

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

Benefits Provided – Medical benefits are provided through a comprehensive medical plan and are made available to employees upon actual retirement. Most employees are covered by the Parochial Employees' Retirement System of Louisiana, whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service. For employees hired on and after January 1, 2007. Retirement eligibility (D.R.O.P. entry) provisions are as follows: age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service.

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

Employees covered by benefit terms – At December 31, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	133
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	244
	377

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Total OPEB Liability

The Parish's total OPEB liability of \$25,452,093 was measured as of December 31, 2018 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	4.0%, including inflation
Discount rate	3.44% annually (Beginning of Year to Determine ADC)
	4.10%, annually (As of End of Year Measurement Date)
Healthcare cost trend rates	5.5% annually

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2018, the end of the applicable measurement period.

Mortality rates were based on the RP-2000 Table without projection with 50%/50% unisex blend.

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2018.

Changes in the Total OPEB Liability

Balance at December 31, 2017	<u>\$ 27,854,274</u>
Changes for the year:	
Service cost	513,440
Interest	939,050
Differences between expected and actual experience	(451,456)
Changes in assumptions	(2,290,573)
Benefit payments and net transfers	<u>(1,112,642)</u>
Net changes	<u>(2,402,181)</u>
Balance at December 31, 2018	<u><u>\$ 25,452,093</u></u>

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Council, as well as what the Council's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.10%) or 1-percentage-point higher (5.10%) than the current discount rate:

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

	1.0% Decrease (3.10%)	Current Discount Rate (4.10%)	1.0% Increase (5.10%)
Total OPEB liability	\$ 29,062,077	\$ 25,452,093	\$ 22,633,136

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

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	\$ 22,486,150	\$ 25,452,093	\$ 29,086,520

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

For the year ended December 31, 2018, the Parish recognized OPEB expense of \$1,223,988. At December 31, 2018, the Parish reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ (413,835)
Changes in assumptions		(2,099,692)
Total	\$ -	\$ (2,513,527)

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

Years ending December 31:	
2019	(228,502)
2020	(228,502)
2021	(228,502)
2022	(228,502)
2023	(228,502)
Thereafter	(1,371,017)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

NOTE 9 - ACCOUNTS, SALARIES, AND OTHER PAYABLES

The following is a summary of accounts, contracts, salaries, and other payables as of December 31, 2018.

	Class of Payable				
	<u>Salaries</u>	<u>Withholdings</u>	<u>Contracts</u>	<u>Accounts</u>	<u>Total</u>
General Fund	\$ 148,801	\$ 196,507	\$ -	\$ 346,488	\$ 691,796
Road & Bridges	109,006	74,695	39,285	144,337	367,593
Fire Services	153,047	-	1,971	129,363	284,381
Hurricane Isaac CDBG	-	-	182,563	331,822	514,385
Solid Waste	-	-	-	307,785	307,785
Mosquito Control	-	-	-	68,811	68,811
Utilities	84,610	72,115	-	411,955	568,680
Sewerage	87,387	94,962	-	421,169	603,518
Non-major funds	<u>52,576</u>	<u>16,270</u>	<u>947,972</u>	<u>1,639,848</u>	<u>2,656,666</u>
Total	<u>\$ 635,427</u>	<u>\$ 454,819</u>	<u>\$ 1,171,791</u>	<u>\$ 3,801,578</u>	<u>\$ 6,063,615</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

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, 2018:

<u>Description</u>	<u>Capitalizable Amount</u>	<u>Interest Rate</u>	<u>Termination Date</u>	<u>Principal Balance</u>	<u>Interest to Maturity</u>
Governmental Funds:					
Motorola 911 System	<u>430,454</u>	0.00	7/15/2022	<u>344,363</u>	<u>-</u>
Total Leases Payable	<u>\$ 430,454</u>			<u>\$ 344,363</u>	<u>\$ -</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, 2018:

<u>Year Ending</u>	<u>Governmental Funds</u>
2019	86,091
2020	86,091
2021	86,091
2022	86,090
Total Minimum Lease Payments	344,363
Less: Amounts Representing Interest	<u>-</u>
Present Value of Net Minimum Lease Payments	<u>\$ 344,363</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

NOTE 11 - LONG-TERM DEBT

The following is a summary of long-term debt transactions of the Parish for the year ended December 31, 2018:

	Balance January 1, 2018 (Restated)	Issues Additions Adjustments	Payments Expenditures Adjustments	Balance December 31, 2018	Due Within One Year
Governmental Activities					
General Obligation					
Bonds	\$ 59,110,000	\$ -	\$ (4,935,000)	\$ 54,175,000	\$ 4,550,000
Certificates of Indebtedness	194,000	-	(59,000)	135,000	64,000
Public Improvement Bonds	12,785,000	-	(805,000)	11,980,000	845,000
Sales Tax & Revenue Bonds	3,993,000	-	(1,063,000)	2,930,000	425,000
State Revolving Fund Loan	839,186	-	(52,000)	787,186	53,000
Capital Lease Obligations	555,165	-	(210,802)	344,363	86,091
Net OPEB Obligation	18,650,671	-	(1,384,512)	17,266,159	-
Net Pension Liability	7,471,189	-	(2,564,643)	4,906,546	-
Premium	264,405	-	(62,813)	201,592	-
Total Governmental Activities	<u>103,862,616</u>	<u>-</u>	<u>(11,136,770)</u>	<u>92,725,846</u>	<u>6,023,091</u>
Business-Type Activities					
Revenue Bonds	3,430,000	-	(270,000)	3,160,000	280,000
State Revolving Fund Loans	1,934,533	4,453	(93,000)	1,845,986	96,000
Net OPEB Obligation	9,203,604	-	(1,017,670)	8,185,934	-
Net Pension Liability	1,213,958	-	(1,213,958)	-	-
Total Business-type Activities	<u>15,782,095</u>	<u>4,453</u>	<u>(2,594,628)</u>	<u>13,191,920</u>	<u>376,000</u>
Total Long-Term Debt	<u>\$ 119,644,711</u>	<u>\$ 4,453</u>	<u>\$ (13,731,398)</u>	<u>\$ 105,917,766</u>	<u>\$ 6,399,091</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

NOTE 11 - LONG-TERM DEBT (CONTINUED)

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

Bond Type	Date of Issuance	Authorized and Issued	Interest Rate %	Maturity Date	Principal Outstanding	Interest to Maturity
Government Activities:						
<u>Public Improvement Bonds</u>						
Public Improvement Bonds, Series ST-2010	03/01/10	\$ 15,000,000	2.0-4.125	12/01/29	\$ <u>11,980,000</u>	\$ <u>3,143,281</u>
Total Public Improvement Bonds					<u>11,980,000</u>	<u>3,143,281</u>
<u>General Obligation Bonds</u>						
General Obligation Bonds – Series 2009	08/01/09	29,500,000	3.62-4.75	03/01/29	1,380,000	32,775
General Obligation Refunding Bonds - Series 2011	10/12/11	8,545,000	2.0-5.0	03/01/22	4,140,000	407,900
General Obligation Refunding Bonds Series 2013	11/13/13	6,050,000	2.25	03/01/24	3,910,000	273,825
General Obligation Bonds – Series 2014	05/13/14	18,000,000	2.0-3.0	03/01/34	14,400,000	3,792,375
General Obligation Bonds – Series 2015	08/26/15	12,000,000	2.0-4.0	03/01/35	10,425,000	3,473,986
Refunding Bonds – Series 2016	05/03/16	20,390,000	2.1	03/01/29	19,920,000	2,591,190
Total General Obligation Bonds					<u>54,175,000</u>	<u>10,572,051</u>
<u>Certificates of Indebtedness</u>						
Certificate of Indebtedness-2004	10/20/04	723,000	4.78	04/01/20	135,000	5,617
Total Certificates of Indebtedness					<u>135,000</u>	<u>5,617</u>
<u>Sales Tax & Revenue Bonds</u>						
Series 2005	02/01/05	1,300,000	3.5-6.0	02/01/20	230,000	9,829
Series 2006	02/01/06	765,000	0.1-6.0	02/01/20	140,000	6,790
Revenue Bonds Series 2009	08/04/09	430,000	1.50-4.25	08/01/19	50,000	2,125
Revenue Bonds Series 2015	07/30/15	3,000,000	2.39	02/01/25	2,510,000	240,315
Total Sales Tax & Revenue Bonds					<u>2,930,000</u>	<u>259,059</u>
<u>Loans</u>						
State Revolving Fund Loan	10/19/12	1,359,000	4.5	12/01/32	787,186	27,112
Total Loans					<u>787,186</u>	<u>27,112</u>
Total Governmental					<u>70,007,186</u>	<u>14,007,120</u>
Business-type Activities:						
<u>Revenue Bonds</u>						
Water Revenue Utility Bonds Series 2012	03/20/12	4,870,000	1.2-2.95	12/01/28	3,160,000	511,983
Total Revenue Bonds					<u>3,160,000</u>	<u>511,983</u>
<u>Loans</u>						
State Revolving Fund Loan	09/18/13	5,500,000	2.95	12/01/32	1,845,986	470,017
Total Loans					<u>1,845,986</u>	<u>470,017</u>
Total Business-type					<u>\$ 5,005,986</u>	<u>\$ 982,000</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

NOTE 11 - LONG-TERM DEBT (CONTINUED)

Annual debt service to maturity on bonds and certificates, including interest of \$14,989,120, are as follows:

Year Ending December 31,	General Obligation Bonds	Public Improvement Bonds	Sales Tax & Revenue Bonds	Certificates of Indebtedness	Loans	Total Government Activities	Utility Revenue Bonds	Loans	Total Business Total
2019	\$ 6,034,118	\$ 1,327,556	\$ 497,185	\$ 68,183	\$ 56,542	\$ 7,983,584	\$ 366,823	\$ 150,457	\$ 517,280
2020	6,031,568	1,333,756	442,216	72,434	56,304	7,936,278	370,103	150,625	520,728
2021	6,037,939	1,343,356	445,888	-	57,066	7,884,249	362,708	151,704	514,412
2022	6,061,761	1,351,156	446,209	-	56,822	7,915,948	365,168	151,666	516,834
2023	4,917,203	1,362,156	451,230	-	57,580	6,788,169	367,068	152,539	519,607
2024-2028	21,681,428	6,973,580	906,331	-	292,144	29,853,483	1,840,113	771,660	2,611,773
2029-2033	11,433,324	1,431,721	-	-	237,840	13,102,885	-	787,352	787,352
2034-2035	2,549,710	-	-	-	-	2,549,710	-	-	-
Total debt service To maturity	<u>\$ 64,747,051</u>	<u>\$ 15,123,281</u>	<u>\$ 3,189,059</u>	<u>\$ 140,617</u>	<u>\$ 814,298</u>	<u>\$ 84,014,306</u>	<u>\$ 3,671,983</u>	<u>\$2,316,003</u>	<u>\$ 5,987,986</u>
Less amounts representing interest:									
2019	\$ 1,484,118	\$ 482,556	\$ 72,185	\$ 4,183	\$ 3,542	\$ 2,046,584	\$ 86,823	\$ 54,457	\$ 141,280
2020	1,331,568	448,756	57,216	1,434	3,304	1,842,278	80,103	51,625	131,728
2021	1,197,939	413,356	45,888	-	3,066	1,660,249	72,708	48,704	121,412
2022	1,051,761	376,156	36,209	-	2,822	1,466,948	65,168	45,666	110,834
2023	927,203	337,156	26,230	-	2,580	1,293,169	57,068	42,539	99,607
2024-2028	3,261,428	1,028,580	21,331	-	9,144	4,320,483	150,113	161,660	311,773
2029-2033	1,238,324	56,721	-	-	2,654	1,297,699	-	65,366	65,366
2034-2035	79,710	-	-	-	-	79,710	-	-	-
Total Interest	<u>10,572,051</u>	<u>3,143,281</u>	<u>259,059</u>	<u>5,617</u>	<u>27,112</u>	<u>14,007,120</u>	<u>511,983</u>	<u>470,017</u>	<u>982,000</u>
Total Principal	<u>\$ 54,175,000</u>	<u>\$ 11,980,000</u>	<u>\$ 2,930,000</u>	<u>\$ 135,000</u>	<u>\$ 787,186</u>	<u>\$ 70,007,186</u>	<u>\$ 3,160,000</u>	<u>\$1,845,986</u>	<u>\$ 5,005,986</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

NOTE 11 - LONG-TERM DEBT (CONTINUED)

General Obligation Bonds, totaling \$63,885,000 are secured by an annual ad valorem tax levy. In accordance with LSA-R.S.39:562, the Council is legally restricted from incurring long-term bonded debt in excess of 35 percent of the assessed value of property in the Parish. The statute also states the Parish is restricted from incurring long-term bonded debt in excess of 10 percent of assessed value for any one purpose. The statutory debt limit for the Parish is reported in the Statistical Section of the Parish's Comprehensive Annual Financial Report. The total indebtedness secured by ad valorem taxes totaled \$54,175,000.

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

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

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

Defeasance of Debts

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

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

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

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

NOTE 11 - LONG-TERM DEBT (CONTINUED)

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

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

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

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

At December 31, 2018, \$30,142,575 of bonds outstanding are considered defeased.

Pledged Revenues

The Parish has pledged revenues of 12.5 mills of unlimited ad valorem taxes to secure \$63,885,000 of General Obligation Bonds issued for the purpose of constructing and improving public buildings and infrastructure. This debt service millage has been approved by the voters of the Parish through March 1, 2024. Approximately \$5.7 million of pledged ad valorem revenue was utilized for approximately \$6.6 million in principal and interest payments made in 2018 for General Obligation Bonds.

The Parish has pledged revenues from the proceeds of one percent (1%) sales and use tax collected by the St. John the Baptist Parish School Board, of the total two and one quarter percent (2.25%) remitted to the Parish, for the purposes of constructing, maintaining, and improving the Parishwide Waterworks Treatment and Distribution System. These revenues secure \$13,550,000 in Public Improvement Bonds issued for the purpose of constructing, acquiring, extending and improving the sewers and sewerage disposal facilities of the Parish. This one percent tax levy was approved and rededicated in perpetuity by the voters of the Parish in 2010. Approximately \$8.9 million of this dedicated tax was recognized in 2018, with approximately \$1.3 million utilized for debt service payments made in 2018 for Public Improvement Bonds.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

NOTE 11 - LONG-TERM DEBT (CONTINUED)

The Parish has pledged revenues from the proceeds of one-quarter percent (1/4%) sales and use tax collected by the St. John the Baptist Parish School Board, of the total two and one quarter percent (2.25%) remitted to the Parish, for the purposes of providing fire protection throughout the Parish. These revenues secure \$3,585,000 in Sales Tax Bonds issued for the purpose of acquiring fire-fighting equipment, lands, and machinery for the Volunteer Fire Departments of the Parish. This one-quarter percent tax levy was approved perpetuity by the voters of the Parish in 1984. Approximately \$4.9 million of this dedicated tax was recognized in 2018, with approximately \$444 thousand utilized for debt service payments made in 2018 for Sales Tax Bonds.

The Parish has pledged revenues for a portion of income and revenues derived by the Parish from the operation of the waterworks system of the Parish. These revenues secure \$ 4,972,000 in Revenue Bonds issued for the purpose of constructing, maintaining, and improving the waterworks system of the Parish. These bonds mature on December 1, 2028, at which point, the revenues of the waterworks system will no longer be pledged for debt service. Approximately \$7.7 million was recognized as operating revenue for the waterworks system in 2018, with approximately \$1.2 million utilized for debt service payments made in 2018 for Revenue Bonds.

The Parish has pledged revenues of 4.09 mills of unlimited ad valorem taxes to secure \$430,000 of Revenue Bonds issued for the purpose of acquiring a fire truck for the Westbank Volunteer Fire Department. This Parish-wide millage of 4.09 mills has been approved by the voters of the Parish in perpetuity. These bonds mature on August 1, 2019, at which point, the revenues of the Parish-wide millage will no longer be pledged for debt service. Approximately \$1.8 million of pledged ad valorem revenue was utilized for approximately \$54 thousand in principal and interest payments made in 2018 for General Obligation Bonds.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

NOTE 12 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of December 31, 2018, is as follows:

Receivable Funds	Governmental Activities					Total
	General Fund	Roads and Bridges	Fire Services	Hurricane Isaac CDBG	Non-Major	
Governmental Activities						
General Fund	\$ -	\$ -	\$ -	\$ 105	\$ 130,390	\$ 130,495
Roads & Bridges	5,915	-	-	292,518	211,009	509,442
Fire Services	-	-	-	-	159,697	159,697
Non-Major	407,628	51,979	1,979	-	369,967	831,553
Sub-total	413,543	51,979	1,979	292,623	871,063	1,631,187
Business-Type Activities						
Utilities	99,966	1,993	-	394	3,117	105,470
Sewerage	10,347	-	-	21,885	54,047	86,279
Sub-total	110,313	1,993	-	22,279	57,164	191,749
Total	\$ 523,856	\$ 53,972	\$ 1,979	\$ 314,902	\$ 928,227	\$ 1,822,936

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

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

Receivable Funds	Business-Type Activities Payable Funds		
	Utilities Fund	Sewerage Fund	Total
Governmental Activities			
General Fund	\$ 170	\$ -	\$ 170
Sales Tax District	200,000	1,629,607	1,829,607
Road & Bridges	2,892	3,269	6,161
Non-Major Funds	225,347	-	225,347
Sub-total	428,409	1,632,876	2,061,285
Business-Type Activities			
Solid Waste	2,428,443	-	2,428,443
Mosquito	336,677	-	336,677
Utilities	-	15,361	15,361
Sewerage	3,410,333	-	3,410,333
Sub-total	6,175,453	15,361	6,190,814
Total	\$ 6,603,862	\$ 1,648,237	\$ 8,252,099

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>	<u>Net Internal Balances</u>
Governmental Activities	\$ 3,692,472	\$ (1,822,936)	\$ 1,869,536
Business-Type Activities	6,382,563	(8,252,099)	(1,869,536)
Total	<u>\$ 10,075,035</u>	<u>\$(10,075,035)</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, 2018**

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

A summary of interfund transfers at December 31, 2018, are as follows:

	Governmental Activities					
	Transfers In:					
Transfers Out:	General Fund	Sales Tax District	Roads and Bridges	Fire Services	Non-Major	Total
Governmental Activities						
General Fund	\$ -	\$ -	\$ 631,976	\$ 73,871	\$ 3,467,833	\$ 4,173,680
Roads & Bridges	-	3,800,000	-	80,406	21,101	3,901,507
Fire Services	-	-	-	-	109	109
Non-Major	385,000	1,445,406	152,589	500,642	5,159,590	7,643,227
Sub-total	385,000	5,245,406	784,565	654,919	8,648,633	15,718,523
Business-Type Activities						
Mosquito	-	-	-	-	173,000	173,000
Utilities	-	1,700,000	-	-	-	1,700,000
Sewerage	-	2,300,000	-	-	10,000	2,310,000
Sub-total	-	4,000,000	-	-	183,000	4,183,000
Total	\$ 385,000	\$ 9,245,406	\$ 784,565	\$ 654,919	\$ 8,831,633	\$ 19,901,523

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

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

Transfers Out:	Business-Type Activities Transfers In:				Total
	Solid Waste Fund	Mosquito Fund	Utilities Fund	Sewerage Fund	
Governmental Activities					
General Fund	\$ 26,125	\$ 23,300	\$ 905,439	\$ 865,319	\$ 1,820,183
Road & Bridges	-	-	144,035	144,035	288,070
Non-Major Funds	-	-	8,389	8,389	16,778
Sub-total	26,125	23,300	1,057,863	1,017,743	2,125,031
Business-Type Activities					
Utilities	23,270	-	-	212,433	235,703
Sewerage	-	-	190,041	-	190,041
Sub-total	23,270	-	190,041	212,433	425,744
Total	\$ 49,395	\$ 23,300	\$ 1,247,904	\$ 1,230,176	\$ 2,550,775

	Due From Other Funds	Due To Other Funds	Net Internal Balances
Governmental Activities	\$ 17,843,554	\$ (19,901,523)	\$ (2,057,969)
Business-Type Activities	4,608,744	(2,550,775)	2,057,969
Total	\$ 22,452,298	\$(22,452,298)	\$ -

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

Transfers are primarily used to move funds from:

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

All other transfers are also in accordance with budgetary authorizations.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

NOTE 13 - CRIMINAL COURT FUND

LSA-R.S. 15:571.11 requires that one-half of any surpluses remaining in the Criminal Court Fund at year-end shall be transmitted to the Parish's General Fund. At December 31, 2018, transfers out and ending fund balance is \$288.

NOTE 14 - COMMITMENTS AND CONTINGENCIES

Litigation

The Parish is a named defendant in a number of claims and lawsuits resulting principally from personal injury, property damage, assessments, and construction claims. The Parish Attorney has reviewed these claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome to the Parish and to arrive at an estimate, if any, of the amount or range of potential loss to the Parish. As a result of such review, the various claims and lawsuits have been categorized into "probable," "reasonably possible," and "remote" contingencies as defined in GASB Codification C50. All outstanding claims have been categorized as "reasonably possible" or "remote;" therefore, no accrual was required on the Parish's financial statements. Legal counsel's opinion on the ultimate resolution of these matters is that a loss incurred by Parish could range from \$20,000 to approximately \$210,000.

Federally Assisted Programs

The Parish receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and currently has approximately \$2.4 million in outstanding receivables for these programs. The disbursement of funds generally requires compliance with terms and conditions specified in the grant agreements. The programs are audited in accordance with the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and also subject to future audits by the grantor agency. Any disallowed claims or uncollectible receivables resulting from such audits could become a liability of the General Fund or other applicable funds.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

NOTE 15 – FUND BALANCE

The following illustrates the specific purposes of each classification of fund balance at December 31, 2018 in the financial statements:

	General Fund	Sales Tax District	Roads & Bridges	1992 General Obligation Sinking
Nonspendable:				
Prepays	\$ 57,521	\$ -	\$ 64,117	\$ -
Total Nonspendable	57,521	-	64,117	-
Restricted:				
Debt service	-	-	-	6,997,558
Special revenue	-	8,416,576	2,731,406	-
Total Restricted	-	8,416,576	2,731,406	6,997,558
Committed				
Capital projects	-	-	-	-
Special revenue	-	-	-	-
Total Committed	-	-	-	-
Unassigned	2,941,162	-	-	-
Total	\$ 2,998,683	\$ 8,416,576	\$ 2,795,523	\$ 6,997,558

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

NOTE 15 – FUND BALANCE (CONTINUED)

	Fire Services	Hurricane Isaac CDBG	Non-major Governmental Funds	Total
Nonspendable:				
Prepays	\$ 63,259	\$ -	\$ 44,976	\$ 229,873
Total Nonspendable	63,259	-	44,976	229,873
Restricted:				
Debt service	-	-	2,647,652	9,645,210
Special revenue	4,564,170	-	18,673,337	34,385,489
Total Restricted	4,564,170	-	21,320,989	44,030,699
Committed				
Capital projects	-	-	18,125,138	18,125,138
Total Committed	-	-	18,125,138	18,125,138
Unassigned	-	(695,239)	(609,961)	1,635,962
Total	\$ 4,627,429	\$ (695,239)	\$ 38,881,142	\$ 64,021,672

(Concluded)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

NOTE 16 - PAYABLE FROM RESTRICTED ASSETS

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

	Utilities System
Customer deposits	\$ 1,261,172
Current portion of bonds payable	376,000
Accrued interest payable	9,661
Total	\$ 1,646,833

NOTE 17 - RISK MANAGEMENT

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

NOTE 18 – SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNIT

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

A. CASH

The Library's cash deposits at December 31, 2018 were as follows:

	Library
Bank accounts per Statement of Net Position	\$ 8,821,776

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

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

	<u>Library</u>
Bank accounts Per Bank	<u>\$ 8,886,901</u>

The bank balances are categorized as follows:

Amount insured by the FDIC, or collateralized with securities held by the component unit's agent in the component unit's name	<u>\$ 250,000</u>
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Pledged securities held by the custodial bank in the name of the fiscal agent bank	<u>\$ 8,809,640</u>
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Custodial risk is the risk that, in the event of a bank failure, the component unit's deposits might not be recovered.

B. CAPITAL ASSETS

Capital assets for the component unit at December 31, 2018 are as follows:

	<u>Library</u>
Equipment & furniture	\$ 1,317,728
Library books	3,648,791
Buildings	5,702,052
Land	<u>40,000</u>
Subtotal	10,708,571
Less: Accumulated Depreciation	<u>(5,745,432)</u>
Total	<u>\$ 4,963,139</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

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

C. PENSION PLAN

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

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Parochial Employees Retirement System of Louisiana and additions to/deductions from the System's fiduciary net position have been determined on the same basis as they are reported by the Fund. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Plan Description: The System was established and provided for by R.S.11:1901-2025 of the Louisiana Revised Statutes (LRS). The System provides retirement benefits to employees of taxing districts of a parish or any branch or section of a parish within the State which does not have their own retirement system and which elects to become members of the System.

Eligibility requirements: All permanent parish government employees (except those employed by Orleans, Lafourche, and East Baton Rouge Parishes) who work at least 28 hours a week shall become members on the date of employment. New employees meeting the age and Social Security criteria have up to 90 days from the date of hire to elect to participate. As of January 1997, elected officials, except coroners, justices of the peace, and parish presidents may no longer join the System.

For employees hired prior to January 1, 2007:

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

For employees hired after January 1, 2007:

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

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

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

Survivor benefits: Upon the death of any member of Plan A with five (5) or more years of creditable service who *is* not eligible for retirement, the plan provides for benefits for the surviving spouse and minor children as outlined in the statutes. Any member of Plan A, who *is* eligible for normal retirement at time of death, the surviving spouse shall receive an automatic Option 2 benefit as outlined in the statutes.

DROP benefits: Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for the System. DROP is an option for that member who is eligible for normal retirement.

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

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

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

Disability Benefits: For Plan A, a member shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007 and has at least five years of creditable service or if hired after January 1, 2007, has seven years of creditable service, and is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

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

Board. Upon retirement caused by disability, a member of Plan A shall be paid a disability benefit equal to the lesser of an amount equal to three percent of the member's final average compensation multiplied by his years of service, not to be less than fifteen, or three percent multiplied by years of service assuming continued service to age sixty.

Cost of living increases: The Board is authorized to provide a cost of living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements. In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age sixty-five equal to 2% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older (RS 11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

Employer contributions: According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2017, the actuarially determined contribution rate was 9.35% of member's compensation for Plan A. However, the actual rate for the fiscal year ending December 31, 2016, was 12.50% for Plan A.

According to state statute, the System also receives one-fourth of one percent of ad valorem taxes collected within respective parishes, except for Orleans and East Baton Rouge parishes. The System also receives revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities.

Non-employer contributions are recognized as revenue in the amount of \$12,447, and excluded from pension expense for the year ended December 31, 2017.

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

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

during the fiscal year ended December 31, 2017, as compared to the total of all employers' contributions received by the plan during the fiscal year ended December 31, 2017.

Pension liabilities, pension expense, deferred outflows of resources, and deferred inflows of resources related to pensions: At December 31, 2018, the Library reported a liability of \$124,269 for its proportionate share of the Net Pension Liability/(Asset). The Net Pension Liability/(Asset) was measured as of December 31, 2017, and the total pension liability used to calculate the Net Pension Liability/(Asset) was determined by an actuarial valuation as of that date. The Library's proportion of the Net Pension Liability was based on a projection of the Library's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2017, the Library's proportion was 0.167423%.

For the year ended December 31, 2018, the Library recognized pension expense of \$155,375.

At December 31, 2018, the Library reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experiences	\$ -	\$ 80,442
Net difference between projected and actual earnings on pension plan investments	-	287,098
Changes in assumptions	156,846	-
Change in proportion and differences between employer contributions and proportionate share of contributions	485	2,313
	<u>\$ 157,331</u>	<u>\$ 369,853</u>

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

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

Fiscal Year	
<u>Ending</u>	
2019	18,338
2020	(19,815)
2021	(97,255)
2022	(113,790)

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

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

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

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

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

Valuation Date: December 31, 2017

Actuarial Cost Method: Plan A - Entry Age Normal

Investment Rate of Return: 6.75% (Net of investment expense)

Expected Remaining Service lives: 4 years

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

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

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

Inflation rate: 2.50%

Cost of Living Adjustments: The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increase not yet authorized by the Board of Trustees.

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

Discount rate: The discount rate used to measure the total pension liability was 6.75% for Plan A. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contributions rates and contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the employer's proportionate share of the net pension liability to changes in the discount rate: The following presents the net pension liability of the participating employers calculated using the discount rate of 6.75%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	<u>Changes in Discount Rate</u>		
	1.0% Decrease <u>5.75%</u>	Current Discount Rate <u>6.75%</u>	1.0% Increase <u>7.75%</u>
Employer's Proportionate share of the net pension liability	\$ 6,12,692	\$ (124,269)	\$ (780,484)

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

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

Change in net pension liability: The changes in the net pension liability for the year ended December 31, 2018 were recognized in the current reporting period except as follows:

- a. Differences between expected and actual experience: Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The difference between expected and actual resulted in a deferred inflow of resources in the amount of \$80,442 for the year ended December 31, 2018.
- b. Differences between projected and actual investment earnings: Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period. The difference between projected and actual investment earnings resulted in a deferred outflow of resources in the amount of \$287,098 for the year ended December 31, 2018.
- c. Change in assumptions: The changes of assumptions about future economic or demographic factors were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The changes in assumptions resulted in deferred outflow of resources in the amount of \$156,846 for the year ended December 31, 2018.
- d. Change in proportion: Changes in the employer's proportionate shares of the collective net pension liability and collected deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in employer's pension expense/(benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension plan. The change in proportion resulted in deferred outflow of resources in the amount of \$485, and deferred inflow of resources in the amount of \$2,313 for the year ended December 31, 2018.

D. LONG-TERM LIABILITIES

Accrued Annual Leave

At December 31, 2018, employees of the Library have accumulated and vested amounts of employee annual leave benefits, which are computed in accordance with GASB Codification

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

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

Section C60. This amount is recorded in the Statement of Net Position as a long-term liability, and the calculation is based on the number of hours each employee has earned and credited to their benefit times their individual hourly rate at the end of the year.

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, 2017	\$ 24,451
Additions	55,239
Deductions	<u>(46,456)</u>
Long-term obligations payable at December 31, 2018	<u>\$ 33,234</u>

Other Postemployment Benefit Obligations (OPEB)

General Information about the OPEB Plan

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

Benefits Provided: Medical and life insurance benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees retirement eligibility (D.R.O.P. entry) provisions are as follows: Employees are covered by the Parochial Employees’ Retirement System of Louisiana, whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service. For employees hired on and after January 1, 2007 retirement eligibility (D.R.O.P. entry) provisions are as follows: age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

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

Life Insurance coverage is provided to retirees and 100% of the blended rate (active and retired) is paid by the employer. A level \$25,000 amount of insurance coverage while active is continued after retirement.

Employees covered by benefit terms: At December 31, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	15
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>21</u>
	36

Total OPEB Liability

The Library's total OPEB liability of \$1,826,968 was measured as of December 31, 2018 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	4.0%, including inflation
Discount rate	3.44% annually (Beginning of Year to Determine ADC)
	4.10%, annually (As of End of Year Measurement Date)
Healthcare cost trend rates	5.5% annually

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2018, the end of the applicable measurement period.

Mortality rates were based on the RP-2000 Table without projection with 50%/50% unisex blend.

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2018.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

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

Changes in the Total OPEB Liability

Balance at December 31, 2017	\$ 2,025,664
Changes for the year:	
Service cost	45,595
Interest	70,467
Differences between expected and actual experience	(34,047)
Changes in assumptions	(136,419)
Benefit payments and net transfers	(144,292)
Net changes	(198,696)
Balance at December 31, 2018	\$ 1,826,968

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Library, as well as what the Library’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.10%) or 1-percentage-point higher (5.10%) than the current discount rate:

	1.0% Decrease (3.10%)	Current Discount Rate (4.10%)	1.0% Increase (5.10%)
Total OPEB liability	\$ 2,035,232	\$ 1,826,968	\$ 1,652,331

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

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	\$ 1,674,052	\$ 1,826,968	\$ 2,007,942

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

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

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

For the year ended December 31, 2018, the Parish recognized OPEB expense of \$99,015. At December 31, 2018, the Library reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ (30,643)
Changes in assumptions		(122,778)
Total	\$ -	\$ (153,419)

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

Years ending December 31:

2019	(17,047)
2020	(17,047)
2021	(17,047)
2022	(17,047)
2023	(17,047)
Thereafter	(68,186)

E. LEASES AND COMMITMENTS

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

<u>Year Ending December 31,</u>	<u>Amount</u>
2019	\$ 14,064
2020	14,064
2021	11,976
2022	<u>8,028</u>
Total	<u>\$ 48,132</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018

NOTE 19 – DEFERRED INFLOWS OF RESOURCES

At December 31, 2018, the Parish has deferred inflows of resources as follows:

Governmental Activities	
Federal Grant	\$ 1,608,276
State Revenue Sharing	<u>39,725</u>
Total Governmental Funds	<u>1,648,001</u>
Disaster Grant recognized as revenue on the Government-wide in 2018	(1,648,001)
Deferred amounts related to pension liability	3,309,632
Deferred amounts related to OPEB liability	<u>1,705,123</u>
Total deferred amounts related to pension and OPEB	<u>\$ 5,014,755</u>
Business-Type Activities	
Deferred amounts related to pension liability	\$ 1,313,593
Deferred amounts related to OPEB liability	<u>808,404</u>
Total deferred amounts related to pension and OPEB	<u>\$ 2,121,997</u>
Total Government-wide	<u>7,136,752</u>

NOTE 20 – CHANGE IN ACCOUNTING PRINCIPLE AND PRIOR PERIOD ADJUSTMENT

During the year ended December 31, 2018, the Parish corrected errors related to an over-accrual of revenues and receivables, and a misclassification of capital assets. During the year ended December 31, 2018, the Parish adopted GASB 75 related to other post-employment benefits, as described in Note 1 as adoption of new financial account standards.

The correction of the errors and adoption of GASB 75 had the following impact on the governmental activities and business-type activities ending net position at December 31, 2017:

	Governmental Activities	Business-Type Activities
Net position – December 31, 2017	\$ 85,899,663	\$ 123,809,327
Prior period adjustment:		
Receivables – correction of an error	(83,417)	(1,138,205)
Capital Assets, net – correction of an error	808,404	(741,274)
GASB 75 – Cumulative effect of change in Accounting Principle	<u>(5,599,849)</u>	<u>(9,203,604)</u>
Total prior period adjustment	<u>(4,874,862)</u>	<u>(11,083,083)</u>
Net position – December 31, 2017, as restated	<u>\$ 81,024,801</u>	<u>\$ 112,726,244</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2018**

NOTE 20 – CHANGE IN ACCOUNTING PRINCIPLE AND PRIOR PERIOD ADJUSTMENT (CONTINUED)

The correction of errors had the following impact on fund balance at December 31, 2017:

	Hurricane Isaac CDBG	
Fund Balance – December 31, 2017	\$	(1,346,684)
Prior period adjustment:		
Federal Revenue – correction of an error		(83,417)
Total prior period adjustment		(83,417)
Net position – December 31, 2017, as restated	\$	(1,430,101)

NOTE 21 – TAX ABATEMENTS

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

As of December 31, 2018, six industrial companies are currently under the Industrial Tax Exemption program. The typical term of these agreements are for ten years and provided Ad valorem tax abatement during the year of 2018 in the amount of \$475,577.

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

NOTE 22 – SUBSEQUENT EVENTS

The Parish evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through July 1, 2019, which is the date the financial statements were available to be issued and no material events were noted for disclosure.

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED
December 31, 2018**

Total OPEB Liability	
Service cost	\$513,440
Interest	939,050
Changes of benefit terms	-
Differences between expected and actual experience	(451,456)
Changes of assumptions	(2,290,573)
Benefit payments	<u>(1,112,642)</u>
Net change in total OPEB liability	(2,402,181)
Total OPEB liability - beginning	<u>27,854,274</u>
Total OPEB liability - ending (a)	<u><u>\$25,452,093</u></u>
Covered-employee payroll	\$10,421,555
Net OPEB liability as a percentage of covered-employee payroll	244.23%

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

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

For the Year Ended	Agency's porportion of the net pension liability (asset)	Agency's proportionate share of the net pension liability (asset)	Agency's covered payroll	Agency's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability
Firefighters' Retirement System of Louisiana (FRS)					
June 30,					
2018	0.832464%	\$ 4,788,398	\$ 1,981,962	242%	74.8%
2017	0.844505%	\$ 4,840,575	\$ 1,973,803	245%	73.5%
2016	0.872386%	\$ 5,706,193	\$ 1,967,162	290%	68.2%
2015	0.875698%	\$ 4,726,241	\$ 1,857,698	254%	72.4%
2014	0.770528%	\$ 3,428,783	\$ 1,584,749	216%	76.0%
Parochial Employee's Retirement System of Louisiana (PERS)					
December 31,					
2017	1.701413%	\$ (1,262,868)	\$ 10,472,456	-12%	102.0%
2016	1.772993%	\$ 3,651,502	\$ 10,439,818	35%	92.2%
2015	1.773272%	\$ 4,667,762	\$ 10,097,069	46%	92.2%
2014	1.747010%	\$ 477,647	\$ 9,975,003	5%	99.2%
2013	1.794010%	\$ 127,489	\$ 9,682,178	1%	99.8%
Registrar of Voters Employees' Retirement System of Louisiana (RVERS)					
June 30,					
2018	0.422149%	\$ 99,645	\$ 58,568	170%	80.6%
2017	0.813278%	\$ 178,523	\$ 103,602	172%	74.0%
2016	0.319091%	\$ 90,543	\$ 43,831	207%	74.0%
2015	0.320834%	\$ 78,574	\$ 43,521	181%	76.8%
2014	0.313527%	\$ 72,486	\$ 40,786	178%	77.7%
District Attorneys' Retirement System (DARS)					
June 30,					
2018	0.057500%	\$ 18,503	\$ 35,750	52%	92.9%
2017	0.053933%	\$ 14,547	\$ 35,750	41%	93.6%
2016	0.054155%	\$ 10,366	\$ 35,750	29%	95.1%
2015	0.065675%	\$ 3,538	\$ 38,507	9%	98.6%
2014	0.054781%	\$ 1,092	\$ 42,000	3%	99.4%

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

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

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

For the Year Ended December 31,	(a) Statutorily Required Contribution	(b) Contributions in relation to the statutorily required contribution	(a-b) Contribution Deficiency (Excess)	Agency's covered payroll	Contributions as a percentage of covered payroll
Firefighters' Retirement System of Louisiana (FRS)					
2018	\$ 535,777	\$ 535,777	\$ -	\$ 2,021,798	26.5%
2017	\$ 515,713	\$ 515,713	\$ -	\$ 1,993,837	25.9%
2016	\$ 515,892	\$ 515,892	\$ -	\$ 1,963,989	26.3%
2015	\$ 543,968	\$ 543,968	\$ -	\$ 1,922,356	28.3%
2014	\$ 489,286	\$ 489,286	\$ -	\$ 1,700,390	28.8%
Parochial Employee's Retirement System of Louisiana (PERS)					
2018	\$ 1,158,077	\$ 1,158,077	\$ -	\$ 10,472,456	11.1%
2017	\$ 1,308,763	\$ 1,308,763	\$ -	\$ 10,472,456	12.5%
2016	\$ 1,357,567	\$ 1,357,567	\$ -	\$ 10,439,818	13.0%
2015	\$ 1,464,071	\$ 1,464,071	\$ -	\$ 10,097,069	14.5%
2014	\$ 1,596,000	\$ 1,596,000	\$ -	\$ 9,975,003	16.0%
Registrar of Voters Employees' Retirement System of Louisiana (RVERS)					
2018	\$ 9,957	\$ 9,957	\$ -	\$ 58,568	17.0%
2017	\$ 22,737	\$ 22,737	\$ -	\$ 110,293	20.6%
2016	\$ 9,414	\$ 9,414	\$ -	\$ 44,350	21.2%
2015	\$ 10,455	\$ 10,455	\$ -	\$ 44,705	23.4%
2014	\$ 10,132	\$ 10,132	\$ -	\$ 41,780	24.3%
District Attorneys' Retirement System (DARS)					
2018	\$ 223	\$ 223	\$ -	\$ 35,750	0.6%
2017	\$ -	\$ -	\$ -	\$ 35,750	0.0%
2016	\$ 626	\$ 626	\$ -	\$ 35,750	1.8%
2015	\$ 1,895	\$ 1,895	\$ -	\$ 36,007	5.3%
2014	\$ 3,413	\$ 3,413	\$ -	\$ 40,749	8.4%

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
GENERAL FUND
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Revenues				
Taxes				
Ad Valorem- 1 Mill-Court & Jail	\$ 414,138	\$ 451,303	\$ 423,892	\$ (27,411)
Ad Valorem- General Alimony 4.09 mils	1,693,824	1,845,829	1,879,163	33,334
In Lieu Payments	-	11,641	11,641	-
Total Taxes	<u>2,107,962</u>	<u>2,308,773</u>	<u>2,314,696</u>	<u>5,923</u>
Licenses and permits				
Chain Store	10,500	16,150	16,150	-
Cable Television	382,200	316,075	292,353	(23,722)
Alcoholic Beverages License	6,000	5,090	5,090	-
Occupational License	1,280,000	1,407,505	1,407,505	-
Building Permits	288,500	228,185	228,185	-
Total licenses and permits	<u>1,967,200</u>	<u>1,973,005</u>	<u>1,949,283</u>	<u>(23,722)</u>
Intergovernmental				
Federal				
Grant-State-Summer Feeding	110,000	134,731	134,731	-
Grant Fed- FEMA Backwater Event	-	8,840	8,840	-
Local Coastal Program	-	10,624	10,624	-
Total Federal	<u>110,000</u>	<u>154,195</u>	<u>154,195</u>	<u>-</u>
State shared				
State Revenue Sharing	60,000	99,667	59,942	(39,725)
Total state shared	<u>60,000</u>	<u>99,667</u>	<u>59,942</u>	<u>(39,725)</u>
State other				
Severance Tax	40,000	36,996	36,996	-
Beer Tax	45,000	37,746	37,746	-
Total state other	<u>85,000</u>	<u>74,742</u>	<u>74,742</u>	<u>-</u>
Total Intergovernmental	<u>255,000</u>	<u>328,604</u>	<u>288,879</u>	<u>(39,725)</u>
Fees, charges, and commissions for services				
Fair Grounds	72,000	59,332	59,332	-
Court Fees(Steno)	11,000	14,920	14,920	-
Juvenile Fees	15,000	15,274	15,274	-
Coroner Fees	12,300	6,808	6,808	-
Zoning/Subdiv. Fees	15,000	16,638	16,638	-
Total fees, charges, and commissions for services	<u>125,300</u>	<u>112,972</u>	<u>112,972</u>	<u>-</u>
Investment earnings				
Interest income	2,400	6,442	6,442	-
Total investmment earnings	<u>2,400</u>	<u>6,442</u>	<u>6,442</u>	<u>-</u>
Other revenues				
Miscellaneous Revenue	50,000	47,488	47,488	-
Rental Income	18,500	17,420	17,420	-
Total other revenues	<u>68,500</u>	<u>64,908</u>	<u>64,908</u>	<u>-</u>
Total Revenues	<u>4,526,362</u>	<u>4,794,704</u>	<u>4,737,180</u>	<u>(57,524)</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
GENERAL FUND (Continued)
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Expenditures				
General Government				
Legislative				
Salaries	223,025	218,919	218,919	-
Salaries -Car Allowance	36,000	36,000	36,000	-
Official Journal	20,000	21,550	21,550	-
Membership Dues	12,000	10,257	10,257	-
Telephone	30,000	17,734	17,734	-
Equipment Rental	5,000	3,656	3,656	-
Professional Services	70,000	53,701	53,701	-
Office Supplies	25,000	20,339	20,339	-
Travel	70,000	22,963	22,963	-
Miscellaneous	10,000	6,542	6,542	-
Total Legislative	501,025	411,661	411,661	-
Clerk of Court				
Book Binding	40,000	11,032	11,032	-
Court Attendance	12,000	6,365	6,365	-
IT Services	14,000	-	-	-
Miscellaneous	30,000	26,425	26,425	-
Total Clerk of Court	96,000	43,822	43,822	-
Executive & Administration				
Salaries	1,307,055	1,392,794	1,392,794	-
Salaries - Car Allowance -Par Pres.	9,600	9,600	9,600	-
Salaries - Car Allowance - Adm	10,800	9,600	9,600	-
Membership Dues	5,000	7,563	7,563	-
Telephone	170,000	130,398	130,398	-
Equipment Rental	36,800	19,322	19,322	-
Computer Expenses	132,000	72,821	72,821	-
Office Supplies	57,800	49,005	49,005	-
Travel/Training	30,000	15,768	15,768	-
Storage Rental	6,420	7,324	7,324	-
Advertising and Subscriptions	11,000	9,800	9,800	-
Conferences and Seminars	6,000	5,326	5,326	-
Bank Charges	4,000	7,165	7,165	-
Meeting Expenses	8,500	-	-	-
Miscellaneous	4,000	4,653	4,653	-
Total Executive & Administrative	1,798,975	1,741,139	1,741,139	-
Registrar of Voters				
Salaries	58,568	59,260	59,260	-
Membership Dues	1,000	375	375	-
Postage	1,000	1,000	1,000	-
Telephone	1,000	626	626	-
Office Supplies	1,500	2,340	2,340	-
Conference and Seminars	2,000	1,456	1,456	-
Travel & Training	1,500	1,097	1,097	-
Retirement Contributions	9,960	9,957	9,957	-
Total Registrar of Voters	76,528	76,111	76,111	-

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
GENERAL FUND (Continued)
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Expenditures (Continued)				
Elections				
Machines	31,100	16,552	16,552	-
Total Elections	<u>31,100</u>	<u>16,552</u>	<u>16,552</u>	<u>-</u>
General Administration:				
RSVP Dues	20,000	20,000	20,000	-
Engineering	34,000	34,020	34,020	-
Auditing	27,800	27,644	27,644	-
Legal Fees	30,000	32,406	32,406	-
Security	37,800	26,686	26,686	-
Contract Agreements	20,000	11,769	11,769	-
Training	10,000	9,333	9,333	-
Employee related Fees	30,000	30,647	30,647	-
Professional Services	50,000	88,551	88,551.00	-
Litigation Settlement	10,000	6,737	6,737.00	-
Ineligible CDBG Expenses	-	-	-	-
Total General Administration	<u>269,600</u>	<u>287,793</u>	<u>287,793</u>	<u>-</u>
Planning & Zoning				
Salaries	577,388	555,633	555,633	-
Salaries - Car Allowance	4,800	3,987	3,987	-
Advertising	1,500	4,538	4,538	-
Telephone	12,000	11,481	11,481	-
Uniforms	2,400	2,237	2,237	-
Legal Fees	12,000	4,000	4,000	-
Recording	5,000	7,485	7,485	-
Professional Service	300,000	283,397	283,397	-
Operating Supplies	24,000	33,942	33,942	-
Travel & Training	12,000	9,858	9,858	-
Maintenance	3,000	1,906	1,906	-
Total Planning & Zoning	<u>954,088</u>	<u>918,464</u>	<u>918,464</u>	<u>-</u>
Employee Benefits:				
Social Security/Medicare	72,500	90,457	90,457	-
Retirement Contributions	378,000	356,714	356,714	-
Life/Health Insurance	1,088,000	1,068,260	1,068,260	-
Workman's Compensation	80,000	12,278	12,278	-
Total Employee Benefits	<u>1,618,500</u>	<u>1,527,709</u>	<u>1,527,709</u>	<u>-</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
GENERAL FUND (Continued)
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Expenditures (Continued)				
Government Building				
Utilities	231,000	201,774	201,774	-
Contr. Maint: Grass Cutting	7,500	7,430	7,430	-
Building Maintenance	210,000	172,855	172,855	-
Maintenance - Janitorial	70,000	98,073	98,073	-
General Insurance	170,000	177,858	177,858	-
Operating Supplies	25,000	27,686	27,683	(3)
Pensions Ad Valorem Tax	96,966	90,688	90,688	-
Misc. Property Tax Fees	48,483	21,204	21,204	-
Vehicle Lease	4,500	-	-	-
Total Government Building	863,449	797,568	797,565	(3)
New East Bank Complex				
Utilities	80,000	16,832	16,832	-
Security	24,000	5,206	5,206	-
Contr. Maint: Grass Cutting	5,000	-	-	-
Building Maintenance	12,000	900	900	-
Maintenance - Janitorial	16,000	1,394	1,394	-
Casualty Insurance	55,000	23,904	23,904	-
Flood Insurance	7,500	-	-	-
General Liability Insurance	1,500	-	-	-
Operating Supplies	150,000	-	-	-
Moving Expense	25,000	18,438	18,438	-
Total New East Bank Complex	376,000	66,674	66,674	-
Human Resources:				
Salaries	263,947	247,823	247,823	-
Salaries - Car Allowance	3,600	3,600	3,600	-
Professional Services	-	-	-	-
Office Supplies	7,500	7,089	7,089	-
ADA Coordinator	18,000	16,500	16,500	-
Travel & Training	4,000	55	55	-
Telephone	1,120	637	637	-
Miscellaneous	5,000	1,698	1,698	-
Total Human Resources	303,167	277,402	277,402	-
Communication:				
Salaries	144,968	119,226	119,226	-
Salaries - Car Allowance	4,800	4,800	4,800	-
Office Supplies	2,600	312	312	-
Travel & Training	3,500	1,989	1,989	-
Hurricane Brochures	7,000	-	-	-
Miscellaneous	2,000	1,340	1,340	-
Advertising	8,000	9,245	9,245	-
Total Communication	172,868	136,912	136,912	-

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
GENERAL FUND (Continued)
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Expenditures (Continued)				
Purchasing Department:				
Salaries	220,480	205,421	205,421	-
Salaries - Car Allowance	3,600	3,600	3,600	-
Office Supplies	8,500	5,608	5,608	-
Travel & Training	3,500	2,419	2,419	-
Telephone	1,200	1,659	1,659	-
Miscellaneous	3,300	2,422	2,428	6
Total Purchasing Department	240,580	221,129	221,135	6
Total General Government	7,301,880	6,522,936	6,522,939	3
Public Safety				
Coroner:				
Salaries	39,600	43,050	43,050	-
Certification & P.C.	42,000	79,275	79,275	-
Pronouncement	75,600	84,675	84,675	-
Transport Remains	26,300	29,550	29,550	-
Autopsy	45,000	53,901	53,901	-
Evaluations	3,800	4,500	4,500	-
Insurance	20,200	18,270	18,270	-
Office Supplies	14,400	12,383	12,383	-
Total Coroner	266,900	325,604	325,604	-
District Attorney				
Salaries	550,000	581,085	581,085	-
D.A. Employee Benefits	75,400	57,401	57,401	-
Unemployment	10,500	-	-	-
Total District Attorney	635,900	638,486	638,486	-
District Court				
Salaries	184,400	185,018	185,018	-
Drug Court Program	70,000	65,587	65,587	-
District Court Security	50,000	50,000	50,000	-
Court Filings	6,500	4,225	4,225	-
Transcripts	40,000	23,965	23,965	-
Telephone	10,000	6,305	6,305	-
Juror & Witness Fees	54,000	39,331	39,331	-
Office Supplies	6,000	2,725	2,725	-
Total district court	420,900	377,156	377,156	-

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
GENERAL FUND (Continued)
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Expenditures (Continued)				
Civil Service				
Salaries	79,890	81,014	81,014	-
Membership Dues	300	250	250	-
Computer Expense	-	-	-	-
Office Supplies	500	308	308	-
Total Civil Service	80,690	81,572	81,572	-
J.P. & Constables:				
Salaries	75,600	76,800	76,800	-
Office Supplies	3,000	176	176	-
Travel	9,500	9,129	9,129	-
Total JPs & Constables	88,100	86,105	86,105	-
Probation Officer				
Salaries	100,130	100,532	100,532	-
Total Probation Officer	100,130	100,532	100,532	-
Public Safety - Sheriff:				
Feeding Prisoners	300,000	372,592	372,592	-
Medical Prisoners	90,000	81,313	81,313	-
Transporting	25,000	50,923	50,923	-
Court Attendance	14,000	8,575	8,575	-
Commissions - O.L.	190,000	254,073	254,073	-
Total Sheriff	619,000	767,476	767,476	-
Total Public Safety	2,211,620	2,376,931	2,376,931	-
Health and Welfare				
Dept Health & Human Services:				
Salaries	209,389	177,588	177,588	-
Salaries -Car Allowance	4,800	4,800	4,800	-
Office Supplies	2,000	2,798	2,798	-
Travel & Training	500	450	450	-
Telephone	2,000	663	663	-
Summer Food Program	110,000	154,593	154,593	-
Miscellaneous	1,000	512	512	-
Total Health & Human Services	329,689	341,404	341,404	-
Capital Outlay				
Capital Outlay	200,000	79,081	79,081	-
Total Capital Outlay	200,000	79,081	79,081	-
Debt service				
Principal				
2009 Revenue Bonds - Wvfd	50,000	50,000	50,000	-
Cert of Indebt 2004	59,000	59,000	59,000	-
Cert of Indebt 2006-Utilities	653,000	653,000	653,000	-
Total Principal	762,000	762,000	762,000	-
Interest	24,465	24,465	24,465	-
Total Debt Service	786,465	786,465	786,465	-
Total Expenditures	10,829,654	10,106,817	10,106,820	3

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
GENERAL FUND (Continued)
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,303,292)	(5,312,113)	(5,369,640)	(57,527.00)
Other Financing Sources (Uses)				
Transfers in				
ADM. FEES- Ambulance	23,300	23,300	23,300	-
ADM. FEES- Animal Shelter	5,620	5,620	5,620	-
ADM. FEES- Community Center	56,362	56,362	56,362	-
ADM FEES - 911	9,621	9,621	9,621	-
ADM. FEES- Economic Development	199,830	199,830	199,830	-
ADM FEES - Fire	9,621	9,621	9,621	-
ADM. FEES- Health Unit	56,515	56,515	56,515	-
ADM. FEES- Juvenile Detention	46,745	46,745	46,745	-
ADM. FEES- Mosquito Abatement	23,300	23,300	23,300	-
ADM FEES - Public Safety	9,621	9,621	9,621	-
ADM. FEES- Public Works	615,101	615,101	615,101	-
ADM. FEES- Recreation	161,425	161,425	161,425	-
ADM. FEES- Street Lighting	228,506	228,506	228,506	-
ADM FEES - Solid Waste	26,125	26,125	26,125	-
ADM. FEES- Water Distribution	555,240	555,240	555,240	-
ADM. FEES- Wastewater	515,120	515,120	515,120	-
DA Salary Reimb - Fire Depts	10,125	10,125	10,125	-
DA Salary Reimb - Pub Safety	3,375	3,375	3,375	-
DA Salary Reimb - Pub Works	16,875	16,875	16,875	-
DA Salary Reimb - Wastewater	16,875	16,875	16,875	-
DA Salary Reimb - Water	16,875	16,875	16,875	-
DA Salary Reimb - 911	3,375	3,375	3,375	-
Transfer In- Public Works-Finance System	22,500	-	-	-
Transfer In- Wastewater-Finance System	22,500	-	-	-
Transfer In- Water-Finance System	22,500	-	-	-
Transfer In- Street Lights-Finance System	12,500	-	-	-
Transfer In- Economic Development	2,500,000	2,500,000	2,500,000	-
Transfer In- Juvenile Detention Fund	138,750	138,750	138,750	-
Transfer In- Criminal Court Fund	-	-	288	288
Transfer In - Health Unit (Coroner)	-	24,500	24,500	-
Transfer In- Water RevBond-2006,2006A	333,324	333,324	333,324	-
Transfer In- Wastewater RevBond-2006,2006A	333,324	333,324	333,324	-
Transfer In-WVFD 2009 Rev. Bonds	54,125	54,125	54,125	-
Total transfers in	<u>6,049,075</u>	<u>5,993,575</u>	<u>5,993,863</u>	<u>288</u>
Transfers out				
Transfer Out- Criminal Court	-	(5,000)	(5,000)	-
Transfer Out- 2015 Bond (Furniture)	-	(150,000)	(150,000)	-
Transfer Out- 2015 Bond (Generator)	-	(115,000)	(115,000)	-
Transfer Out- DHHS	(115,000)	(115,000)	(115,000)	-
Total transfers out	<u>(115,000)</u>	<u>(385,000)</u>	<u>(385,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>5,934,075</u>	<u>5,608,575</u>	<u>5,608,863</u>	<u>288</u>
Deficiency of Revenues and Other Sources Over Expenditures and Other Uses	(369,217)	296,462	239,223	(57,239)
Fund Balance, Beginning of Year	2,828,475	5,607,296	2,759,460	(2,847,836)
Fund Balance, End of Year	<u>\$ 2,459,258</u>	<u>\$ 5,903,758</u>	<u>\$ 2,998,683</u>	<u>\$ (2,905,075)</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, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Revenues:				
Taxes				
Sales Tax	\$ 9,150,000	\$ 8,944,837	\$ 8,944,837	\$ -
Total Taxes	<u>9,150,000</u>	<u>8,944,837</u>	<u>8,944,837</u>	<u>-</u>
Investment Earnings				
Interest income	21,000	54,534	54,533	(1)
Total Investment Earnings:	<u>21,000</u>	<u>54,534</u>	<u>54,533</u>	<u>(1)</u>
Total Revenues	<u>9,171,000</u>	<u>8,999,371</u>	<u>8,999,370</u>	<u>(1)</u>
Expenditures:				
Professional Fees	1,500	-	-	-
Total Expenditures	<u>1,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues	<u>9,169,500</u>	<u>8,999,371</u>	<u>8,999,370</u>	<u>(1)</u>
Operating Transfers In (Out)				
Trans Out - Pub. Imp. Bonds-STD	(1,319,756)	(1,320,406)	(1,320,406)	-
Transfer OUT - Water Distribution	(1,700,000)	(1,700,000)	(1,700,000)	-
Transfer OUT- Waste Water Fund	(2,300,000)	(2,300,000)	(2,300,000)	-
Transfer OUT- Public Works	(4,300,000)	(3,800,000)	(3,800,000)	-
Transfer OUT- PWS Const.	(625,000)	(125,000)	(125,000)	-
Total Operating Transfer In (Out)	<u>(10,244,756)</u>	<u>(9,245,406)</u>	<u>(9,245,406)</u>	<u>-</u>
Excess Revenue/(Expense)	<u>(1,075,256)</u>	<u>(246,035)</u>	<u>(246,036)</u>	<u>(1)</u>
Fund Balance, Beginning of Year	<u>8,662,612</u>	<u>8,662,612</u>	<u>8,662,612</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 7,587,356</u>	<u>\$ 8,416,577</u>	<u>\$ 8,416,576</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, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Revenues				
Taxes				
Sales tax	\$ 3,650,000	\$ 3,646,213	\$ 3,646,213	\$ -
Total Taxes	<u>3,650,000</u>	<u>3,646,213</u>	<u>3,646,213</u>	<u>-</u>
Intergovernmental revenues				
Federal grants				
FEMA - backwater event	-	98,280	98,280	-
Total federal grants	<u>-</u>	<u>98,280</u>	<u>98,280</u>	<u>-</u>
State parish transportation funds				
Parish transportation	538,100	512,930	512,930	-
Total state parish transportation funds	<u>538,100</u>	<u>512,930</u>	<u>512,930</u>	<u>-</u>
State other revenue				
DOTD Road Swap Credit	-	63,400	63,400	-
Total state other revenue	<u>-</u>	<u>63,400</u>	<u>63,400</u>	<u>-</u>
Total Intergovernmental revenues	<u>538,100</u>	<u>674,610</u>	<u>674,610</u>	<u>-</u>
Fees, charges, and commissions:				
Culvert / Permit Fees	1,500	4,612	4,612	-
DOPS Settlement Fees	63,500	63,795	63,795	-
Expressway Commission	50,000	50,000	50,000	-
Total Fees, Charges, and Commissions	<u>115,000</u>	<u>118,407</u>	<u>118,407</u>	<u>-</u>
Fines and forfeitures:				
Demolition Liens	-	92,083	35,989	(56,094)
Zoning Demolition/Grass Cutting	160,000	121,694	61,734	(59,960)
Judgement Liens	-	2,085	2,085	-
Vehicle Liens	-	4,721	4,721	-
Total Fines and Forfeitures	<u>160,000</u>	<u>220,583</u>	<u>104,529</u>	<u>(116,054)</u>
Investment Earnings:				
Interest income	4,000	4,236	4,236	-
Total investment earnings	<u>4,000</u>	<u>4,236</u>	<u>4,236</u>	<u>-</u>
Other revenues:				
Miscellaneous Income	110,000	199,654	199,654	-
Rent Royalty	600	1,045	1,045	-
Total Other Revenues	<u>110,600</u>	<u>200,699</u>	<u>200,699</u>	<u>-</u>
Total Revenues	<u>4,577,700</u>	<u>4,864,748</u>	<u>4,748,694</u>	<u>(116,054)</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
ROADS AND BRIDGES (Continued)
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Expenditures				
Transportation:				
Salaries	2,619,136	2,317,378	2,317,378	-
Code Enforcement - Salaries	91,970	98,123	98,123	-
Salary - Director	93,672	8,236	8,236	-
Retirement	312,000	250,095	250,095	-
Medicare	46,370	48,220	48,220	-
Culverts	45,800	36,672	36,672	-
Drainage Projects	363,000	211,880	211,880	-
Fuel / Oil	270,000	252,954	252,954	-
Grass Cutting Contract	165,000	189,915	189,915	-
Professional Services	162,000	236,513	236,513	-
H,D,L Insurance	1,115,000	1,001,781	1,001,781	-
Workmans Compensation	200,000	187,338	187,338	-
Miscellaneous expense	5,000	8,577	8,577	-
Miscellaneous Prop Tax Fees -Liens	-	101,020	-	101,020
Office Supplies	34,000	16,656	16,656	-
Maint./Equipment & Vehicles & Parts	350,000	315,258	315,258	-
Engineering Services	50,000	57,085	57,085	-
Professional Services	162,000	239,672	243,449	(3,777)
Maint./Bldg. & Grounds	370,000	177,224	177,224	-
Street Maintenance	170,000	93,723	93,723	-
Street Signs	20,000	11,156	11,156	-
Equipment Rental	90,000	88,472	88,472	-
Claim/Litigation Settlements	50,000	5,380	5,380	-
T.S. Gordon	-	23,789	23,789	-
Telephone	52,000	46,298	46,298	-
Travel & Training	4,000	1,020	1,020	-
Uniform Expense	32,000	29,968	29,968	-
Utilities-Entergy & Water	40,000	63,685	63,685	-
Zoning Violations	105,000	98,181	98,181	-
Total Transportation Expenditure	<u>7,017,948</u>	<u>6,216,269</u>	<u>6,119,026</u>	<u>97,243</u>
Capital outlay:				
Capital Outlay	350,000	189,527	189,527	-
Capital Outlay - STREETS	800,000	855,977	855,977	-
HMGP Reserve Drainage -Phase II	<u>3,165,012</u>	<u>96,150</u>	<u>96,150</u>	-
Total Capital Outlay Expenditures	<u>4,315,012</u>	<u>1,141,654</u>	<u>1,141,654</u>	-
Total Expenditures	<u>11,332,960</u>	<u>7,357,923</u>	<u>7,260,680</u>	<u>97,243</u>
Deficiency of Revenues Over Expenditures	<u>(6,755,260)</u>	<u>(2,493,175)</u>	<u>(2,511,986)</u>	<u>(213,297)</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
ROADS AND BRIDGES (Continued)
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Other Financing Sources (Uses)				
Transfers in				
Transfer In-STD	4,300,000	3,800,000	3,800,000	-
Transfer In- Water (Mechanic's Salary)	144,035	144,035	144,035	-
Transfer In- Street Lights (Dir/Asst Dir Salary)	57,095	21,101	21,101	-
Transfer In- WasteWater (Mechanic's Salary)	144,035	144,035	144,035	-
Transfer In-Fire Services (Vehicle Foreman Salary)	87,102	80,406	80,406	-
Total Transfers In	<u>4,732,267</u>	<u>4,189,577</u>	<u>4,189,577</u>	<u>-</u>
Transfers out				
Transfer Out-General Fund (Administrative Fee)	(615,101)	(615,101)	(615,101)	-
Transfer Out - Public Safety (Admin)	(8,389)	(8,389)	(8,389)	-
Transfer Out - Animal Shelter	(20,000)	(57,200)	(57,200)	-
Transfer Out - 2009 Bd Issue (Foxwood)	(37,000)	(37,000)	(37,000)	-
Transfer Out-General Fund-DA Sal reim	(16,875)	(16,875)	(16,875)	-
Transfer Out-2015 Bond (New Generator)	-	(50,000)	(50,000)	-
Total Transfers Out	<u>(697,365)</u>	<u>(784,565)</u>	<u>(784,565)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>4,034,902</u>	<u>3,405,012</u>	<u>3,405,012</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(2,720,358)	911,837	893,026	(18,811)
Fund Balance, Beginning of Year	<u>2,124,474</u>	<u>1,357,739</u>	<u>1,902,497</u>	<u>544,758</u>
Fund Balance, End of Year	<u>\$ (595,884)</u>	<u>\$ 2,269,576</u>	<u>\$ 2,795,523</u>	<u>\$ 525,947</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
FIRE SERVICES
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Revenues				
Taxes				
Sales Tax	\$ 4,850,000	\$ 4,863,841	\$ 4,863,841	\$ -
Total taxes	<u>4,850,000</u>	<u>4,863,841</u>	<u>4,863,841</u>	<u>-</u>
Intergovernmental revenue				
Federal revenue				
HMGP Grant - Safe Room	927,255	-	-	-
Total federal revenue	<u>927,255</u>	<u>-</u>	<u>-</u>	<u>-</u>
State other revenue				
2% Fire Insurance Rebate	172,000	166,248	166,248	-
Total state other revenue	<u>172,000</u>	<u>166,248</u>	<u>166,248</u>	<u>-</u>
Local				
Sheriff's Office (Sub Station)	970,000	66,033	66,033	-
Total local	<u>970,000</u>	<u>66,033</u>	<u>66,033</u>	<u>-</u>
Total intergovernmental revenue	<u>2,069,255</u>	<u>232,281</u>	<u>232,281</u>	<u>-</u>
Investment earnings				
Interest income	22,000	28,822	28,822	-
Total investment earnings	<u>22,000</u>	<u>28,822</u>	<u>28,822</u>	<u>-</u>
Other revenue				
Other Income	220,000	156,406	156,406	-
Total other revenue	<u>220,000</u>	<u>156,406</u>	<u>156,406</u>	<u>-</u>
Total Revenues	<u>7,161,255</u>	<u>5,281,350</u>	<u>5,281,350</u>	<u>-</u>
Expenditures				
Public safety				
Salaries And Benefits				
Salaries	2,250,000	2,324,554	2,324,554	-
Medicare	43,980	34,710	34,710	-
Retirement	500,000	538,867	538,867	-
Health, Dental, Life Insurance	520,620	514,742	514,742	-
Workman's Compensations	275,000	281,970	281,970	-
Total Salaries and Benefits	<u>3,589,600</u>	<u>3,694,843</u>	<u>3,694,843</u>	<u>-</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
FIRE SERVICES (Continued)
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Expenditures (Continued)				
Other Overhead				
Administrative Fees (PMI)	70,000	75,265	75,265	-
Fire Prevention	10,000	9,299	9,299	-
Utilities	125,200	131,340	131,340	-
Professional Fees	155,000	152,959	47,423	(105,536)
Office Supplies	25,000	20,228	20,228	-
Uniforms	35,000	21,454	21,454	-
Personal Reimbursement	40,000	26,925	26,925	-
Training & Travel	50,000	38,999	38,999	-
Insurance Policies	285,000	288,065	288,065	-
Vehicle Maintenance	150,000	148,543	148,543	-
Maint - Building & Grounds	80,000	70,480	70,480	-
Fuel	100,000	78,464	78,464	-
Supplies - Equipment, Operating	165,000	128,007	128,006	(1)
Total other overhead	<u>1,290,200</u>	<u>1,190,028</u>	<u>1,084,491</u>	<u>(105,537)</u>
Total public safety	<u>4,879,800</u>	<u>4,884,871</u>	<u>4,779,334</u>	<u>(105,537)</u>
Capital outlay				
Capital Outlay - Equipment	150,000	77,193	77,193	-
Construction - safe room (exterior)	1,236,340	36,442	36,442	-
Engineering - safe room (exterior)	-	34,758	34,758	-
Miscellaneous - safe room (exterior)	-	9,590	9,590	-
Construction - safe room (interior)	-	2,975	2,975	-
Engineering - safe room (interior)	-	4,349	4,349	-
Construction - building - west bank substation	1,800,000	25,089	25,089	-
Engineering - building - west bank substation	-	-	105,536	105,536
Total capital outlay	<u>3,186,340</u>	<u>190,396</u>	<u>295,932</u>	<u>105,536</u>
Debt service				
Loan payments	86,091	86,091	86,091	-
Total debt service	<u>86,091</u>	<u>86,091</u>	<u>86,091</u>	<u>-</u>
Total Expenditures	<u>8,152,231</u>	<u>5,161,358</u>	<u>5,161,357</u>	<u>(1)</u>
Excess (Deficiency) of Revenues	<u>(990,976)</u>	<u>119,992</u>	<u>119,993</u>	<u>1</u>
Other Financing Sources (Uses)				
Transfers In				
Transfer In - 2015 Rev Bond-Close Fund	-	109	109	-
Total Transfer In	<u>-</u>	<u>109</u>	<u>109</u>	<u>-</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
FIRE SERVICES (Continued)
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Other Financing Sources (Uses) (Continued)				
Transfers out				-
Transfer Out-Pub Wks (Vehicle Foreman)	(87,102)	(80,406)	(80,406)	-
Transfer Out-Public Safety (Acct II Salary)	(49,545)	(49,545)	(49,545)	-
Transfer Out - General Fund (Adm Fees)	(9,621)	(9,621)	(9,621)	-
Transfer Out-Sinking fund 2015	(256,635)	(256,635)	(256,635)	-
Transfer Out-Sinking fund (G)	(55,156)	(55,156)	(55,157)	(1)
Transfer Out-General Fund (DA Salary)	(10,125)	(10,125)	(10,125)	-
Transfer Out-Sinking fund (R)	(139,305)	(139,305)	(139,305)	-
Transfer Out-General Fund Rev 2009 (W)	(54,125)	(54,125)	(54,125)	-
Total tranfers out	<u>(661,614)</u>	<u>(654,918)</u>	<u>(654,919)</u>	<u>(1)</u>
Excess Revenue/(Expense)	<u>(1,652,590)</u>	<u>(534,817)</u>	<u>(534,817)</u>	<u>-</u>
Fund Balance, Beginning of Year	<u>5,270,344</u>	<u>5,162,246</u>	<u>5,162,246</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 3,617,754</u>	<u>\$ 4,627,429</u>	<u>\$ 4,627,429</u>	<u>\$ -</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
ISSAC HURRICANE CDBG
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Revenues:				
Intergovernmental revenues				
Federal grants				
CDBG Homeowners Rehabilitation	\$ 1,028,750	\$ 1,610,069	\$ 1,610,068	\$ (1)
CDBG Demolition and Clearance	-	98,150	98,150	-
CDBG Small Rental Rehabilitation	264,440	199,585	199,585	-
CDBG Elevation	367,474	963,442	996,478	33,036
CDBG Small Business Grant	-	103,280	103,280	-
Total Revenues	<u>1,660,664</u>	<u>2,974,526</u>	<u>3,007,561</u>	<u>33,035</u>
Expenditures:				
Public works				
Homeowner Rehabilitation				
Intake Services	-	4,473	4,473	-
Consulting Service	83,416	94,078	94,078	-
Notary Services	-	430	430	-
Clerk of Court Services	-	2,538	2,538	-
Construction	866,667	1,029,603	928,896	(100,707)
Inspection Service	62,000	72,680	62,830	(9,850)
Salaries - Adm Assistant	16,667	26,613	26,613	-
Total Homeowner Rehabilitation	<u>1,028,750</u>	<u>1,230,415</u>	<u>1,119,858</u>	<u>(110,557)</u>
Demolition and Clearance:				
Consulting Service	-	831	831	-
Construction	-	90,428	90,428	-
Inspection Service	-	6,800	6,800	-
Total Demolition and Clearance	<u>-</u>	<u>98,059</u>	<u>98,059</u>	<u>-</u>
Small Rental Rehabilitation:				
Intake Services	-	169	168	(1)
Consulting Services	33,340	50,345	50,345	-
Construction	227,900	186,881	164,253	(22,628)
Inspection Services	3,200	1,800	1,800	-
Total Small Rental Rehabilitation	<u>264,440</u>	<u>239,195</u>	<u>216,566</u>	<u>(22,629)</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
ISSAC HURRICANE CDBG (Continued)
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Expenditure (continued)				
Elevation:				
Intake Service	-	566	566	-
Consulting Service	24,249	36,466	36,466	-
Title-Legal Services	-	-	-	-
Construction	334,000	765,318	762,249	(3,069)
Inspection Services	9,225	5,450	5,200	(250)
Total Elevation	<u>367,474</u>	<u>807,800</u>	<u>804,481</u>	<u>(3,319)</u>
Small Business Grant & Loans:				
Intake Service	-	33,735	33,735	-
Total Small Business Grant & Loans	<u>-</u>	<u>33,735</u>	<u>33,735</u>	<u>-</u>
Total Expenditures	<u>1,660,664</u>	<u>2,409,204</u>	<u>2,272,699</u>	<u>-</u>
Excess (Deficiency) of Revenues	<u>-</u>	<u>565,322</u>	<u>734,862</u>	<u>-</u>
Fund Balance, Beginning of Year	<u>(1,379,018)</u>	<u>(1,379,018)</u>	<u>(1,346,684)</u>	<u>-</u>
Restatement	<u>-</u>	<u>-</u>	<u>(83,417)</u>	<u>-</u>
Fund Balance, Beginning of Year, as restated	<u>(1,379,018)</u>	<u>(1,379,018)</u>	<u>(1,430,101)</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (1,379,018)</u>	<u>\$ (813,696)</u>	<u>\$ (695,239)</u>	<u>\$ -</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2018

NOTE A - BUDGETARY BASIS OF ACCOUNTING

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

NOTE B – PENSION PLAN CHANGES OF ASSUMPTIONS

Changes of Benefit Terms

There were no changes of benefit terms for the year ended December 31, 2018.

Changes of Assumptions

For the Firefighters Retirement System for the valuation year ended June 30, 2018, the investment rate of return decreased from 7.40% to 7.30%, and the inflation rate decreased from 2.775% to 2.700%.

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

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

For the Parochial Employees' Retirement System, the investment rate of return decreased from 7.00% to 6.75% for the valuation year ended December 31, 2017.

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

For the Registrar of Voters Retirement System, the investment rate of return was decreased from 6.75% to 6.50%, and the inflation rate decreased from 2.50 to 2.40% for the valuation year ended June 30, 2018.

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

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

For the District Attorneys' Retirement System, the investment rate of return was decreased from 6.75% to 6.50%, and the expected remaining service lives were decreased from 7 year to 6 years for the valuation year ended June 30, 2018.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2018

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

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

NOTE C – OPEB CHANGES OF ASSUMPTIONS

Changes of Benefit Terms

There were no changes of benefit terms for the year ended December 31, 2018.

Changes of Assumptions

The discount rate as of 12/31/2017 was 3.44% and it changed to 4.10% as of 12/31/2018.

OTHER SUPPLEMENTARY INFORMATION

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF COUNCIL MEMBERS
COMPENSATION
For the Year Ended December 31, 2018**

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

PARISH COUNCIL

Larry Sorapuru, Jr., Division A	\$ 13,030
Jaclyn Hotard, Division B	13,030
Kurt Becnel, District I	13,030
Julia Remondet, District II	11,830
Lennix Madere, Jr., District III	11,830
Marvin Perriloux, District IV	11,830
Michael P. Wright, District V	11,830
Larry Snyder, District VI	11,830
Thomas Malik, District VII	<u>11,830*</u>
 Parish Council Total	 <u>\$110,070</u>

* Term began May 1, 2017
All others terms began January 11, 2016

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS
AND OTHER PAYMENTS TO PARISH PRESIDENT
For the Year Ended December 31, 2018**

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

PARISH PRESIDENT : Natalie Robottom

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 143,398
Benefits - Retirement	16,491
Benefits - Insurance	15,788
Conference travel	7,520
Car allowance	9,600
Cell phone, iPad, Aircard	1,857
Dues	50
Registration fees	600
Special meals	<u>414</u>
 Total	 <u>\$ 195,718</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2018

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2018

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

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

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

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

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

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

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

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

Levee Protection Fund – The fund is used to fund the Parish's portion of a hurricane/ flood protection levee which extends 18 miles from the Bonnet Carre Spillway from Montz to Mt. Airy. The revenue is based on a 7.00 mill ad valorem tax for flood protection.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2018**

LCDBG Edgard Plant Clarifier Fund – This fund is used to account for the LCDBG Edgard Clarifier program. The revenue is generated from State grant funds.

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

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

DEBT SERVICE FUNDS

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

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

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

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.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2018

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.

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

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

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

2014 General Obligation Bond Construction Fund - The fund was created by a 2010 bond issuance to fund sewerage capital improvements throughout the Parish.

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2018**

	Special Revenue								
	Health Unit Tax	ARC Maintenance	Juvenile Detention Center	Ambulance	Convention Center	Senior Citizens Tax	Hurricane Isaac	Economic Development	Airport Authority
Assets									
Cash and cash equivalents	\$ 949,402	\$ 316,702	\$ 72,419	\$ 82,938	\$ 1,150,483	\$ 23,142	\$ 69,973	\$ 767,199	\$ 4
Receivables, net									
Accounts	-	-	-	-	1,000	-	-	4,000	-
Ad valorem taxes	396,143	413,070	416,297	-	-	408,233	-	-	-
Sales & use	-	-	-	-	-	-	-	610,006	-
Other	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	216,328	-	-	-	-	-
Due from other governments	10,335	-	-	-	-	-	295,663	54,000	-
Prepaid items	-	-	-	-	-	1,905	-	-	-
Total assets	\$ 1,355,880	\$ 729,772	\$ 488,716	\$ 299,266	\$ 1,151,483	\$ 433,280	\$ 365,636	\$ 1,435,205	\$ 4
Liabilities and Fund Balance									
Liabilities									
Accounts and salaries payable	\$ 20,476	\$ 138,083	\$ 3,938	\$ 31,375	\$ 9,753	\$ 10,000	\$ 58,387	\$ 176,780	\$ -
Contracts payable	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	580	-	-	-	442,034	162,596	-
Other liabilities	-	-	-	-	35,435	-	-	-	-
Total liabilities	20,476	138,083	4,518	31,375	45,188	10,000	500,421	339,376	-
Deferred Inflows of Resources									
Unavailable revenues	-	-	-	-	-	-	295,662	54,000	-
Total deferred inflows of resources	-	-	-	-	-	-	295,662	54,000	-
Fund balance									
Nonspendable	-	-	-	-	-	1,905	-	-	-
Restricted	1,335,404	591,689	484,198	267,891	1,106,295	421,375	-	1,041,829	4
Committed	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(430,447)	-	-
Total fund balance	1,335,404	591,689	484,198	267,891	1,106,295	423,280	(430,447)	1,041,829	4
Total Liabilities Deferred Inflows and Fund Balance	\$ 1,355,880	\$ 729,772	\$ 488,716	\$ 299,266	\$ 1,151,483	\$ 433,280	\$ 365,636	\$ 1,435,205	\$ 4

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
December 31, 2018

Special Revenue

Communica- tion District	Civil Defense	Street Lighting	Land Escrow	Criminal Court	Recreation Fund	CDBG	Animal Shelter	Levee Protection	LCDBG Edgard Plant Clarifier	GOMESA	Health & Human Services	Total Special Revenue
\$ 1,285,836	\$ 567,935	\$ 1,414,015	\$ 7	\$ 18,797	\$ 453,433	\$ 1	\$ 3,147	\$ 2,774,165	\$ -	\$ 562,092	\$ 439,695	\$ 10,951,385
120,303	-	-	-	65,910	-	-	-	-	-	-	4,939	196,152
-	-	1,610,085	-	-	965,781	-	325,396	2,959,741	-	-	-	7,494,746
-	-	-	-	-	-	-	-	-	-	-	-	610,006
-	-	-	-	-	110,982	-	7,743	-	-	-	-	118,725
3,958	3,098	286,079	-	167,307	-	-	9,019	-	-	-	-	685,789
1,980	-	13,111	-	-	-	64,460	-	-	14,066	-	7,473	461,088
25,290	349	-	-	-	17,432	-	-	-	-	-	-	44,976
\$ 1,437,367	\$ 571,382	\$ 3,323,290	\$ 7	\$ 252,014	\$ 1,547,628	\$ 64,461	\$ 345,305	\$ 5,733,906	\$ 14,066	\$ 562,092	\$ 452,107	\$ 20,562,867
13,918	14,272	147,125	-	203,455	190,209	-	19,044	-	14,066	-	18,602	1,069,483
-	-	-	-	-	-	5,685	-	-	1,563	-	-	7,248
1,549	116	241	-	48,271	1,560	172,267	25,214	-	-	-	73,799	928,227
-	-	-	-	-	-	-	-	-	-	-	-	35,435
15,467	14,388	147,366	-	251,726	191,769	177,952	44,258	-	15,629	-	92,401	2,040,393
-	-	-	-	-	-	64,460	-	-	-	-	-	414,122
-	-	-	-	-	-	64,460	-	-	-	-	-	414,122
25,290	349	-	-	-	17,432	-	-	-	-	-	-	44,976
1,396,610	556,645	3,175,924	7	288	1,338,427	-	301,047	5,733,906	-	562,092	359,706	18,673,337
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(177,951)	-	-	(1,563)	-	-	(609,961)
1,421,900	556,994	3,175,924	7	288	1,355,859	(177,951)	301,047	5,733,906	(1,563)	562,092	359,706	18,108,352
\$ 1,437,367	\$ 571,382	\$ 3,323,290	\$ 7	\$ 252,014	\$ 1,547,628	\$ 64,461	\$ 345,305	\$ 5,733,906	\$ 14,066	\$ 562,092	\$ 452,107	\$ 20,562,867

(Continued)

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
December 31, 2018

	Debt Service				Total Debt Service
	Parishwide Sewerage Sales Tax Reserve	Parishwide Sewerage Sales Tax Sinking	WVFD Fire Protection Reserve	WVFD Fire Protection Sinking	
Assets					
Cash and cash equivalents	\$ 1,421,943	\$ 377,716	\$ 463,523	\$ 384,470	\$ 2,647,652
Receivables, net					
Accounts	-	-	-	-	-
Ad valorem taxes	-	-	-	-	-
Sales & use	-	-	-	-	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total assets	\$ 1,421,943	\$ 377,716	\$ 463,523	\$ 384,470	\$ 2,647,652
Liabilities and Fund Balance					
Liabilities					
Accounts and salaries payable	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	-	-	-	-	-
Deferred Inflows of Resources					
Unavailable revenues	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balance					
Nonspendable	-	-	-	-	-
Restricted	1,421,943	377,716	463,523	384,470	2,647,652
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balance	1,421,943	377,716	463,523	384,470	2,647,652
Total Liabilities Deferred Inflows and Fund Balance	\$ 1,421,943	\$ 377,716	\$ 463,523	\$ 384,470	\$ 2,647,652

(Continued)

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
December 31, 2018

	Capital Projects						Total Capital Projects	Total Nonmajor Governmental Funds
	1990 PW Sewerage Construction Phase II	2015 Sales Tax Bond	2009 General Obligation Bond	2010 Sewer Bond Construction	2014 General Obligation Bond Construction	2015 General Obligation Bond		
Assets								
Cash and cash equivalents	\$ 86,679	\$ -	\$ 1,162,275	\$ 5,841,167	\$ 6,424,924	\$ 5,697,788	\$ 19,212,833	\$ 32,811,870
Receivables, net								
Accounts	-	-	-	-	-	-	-	196,152
Ad valorem taxes	-	-	-	-	-	-	-	7,494,746
Sales & use	-	-	-	-	-	-	-	610,006
Other	-	-	-	-	-	-	-	118,725
Due from other funds	-	-	-	206,111	-	165,000	371,111	1,056,900
Due from other governments	94,943	-	-	166,145	409,715	26,186	696,989	1,158,077
Prepaid items	-	-	-	-	-	-	-	44,976
Total assets	\$ 181,622	\$ -	\$ 1,162,275	\$ 6,213,423	\$ 6,834,639	\$ 5,888,974	\$ 20,280,933	\$ 43,491,452
Liabilities and Fund Balance								
Liabilities								
Accounts and salaries payable	\$ -	\$ -	\$ 101,942	\$ 474,887	\$ 26,917	\$ 35,465	\$ 639,211	\$ 1,708,694
Contracts payable	6,329	-	496,966	380,618	19,036	37,775	940,724	947,972
Due to other funds	-	-	-	-	-	-	-	928,227
Other liabilities	-	-	-	-	-	-	-	35,435
Total liabilities	6,329	-	598,908	855,505	45,953	73,240	1,579,935	3,620,328
Deferred Inflows of Resources								
Unavailable revenues	-	-	-	166,145	409,715	-	575,860	989,982
Total deferred inflows of resources	-	-	-	166,145	409,715	-	575,860	989,982
Fund balance								
Nonspendable	-	-	-	-	-	-	-	44,976
Restricted	-	-	-	-	-	-	-	21,320,989
Committed	175,293	-	563,367	5,191,773	6,378,971	5,815,734	18,125,138	18,125,138
Unassigned	-	-	-	-	-	-	-	(609,961)
Total fund balance	175,293	-	563,367	5,191,773	6,378,971	5,815,734	18,125,138	38,881,142
Total Liabilities Deferred Inflows and Fund Balance	\$ 181,622	\$ -	\$ 1,162,275	\$ 6,213,423	\$ 6,834,639	\$ 5,888,974	\$ 20,280,933	\$ 43,491,452

(Concluded)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2018**

Special Revenue

	Health Unit Tax	ARC Maintenance	Juvenile Detention Center	Ambulance	Convention Center	Senior Citizens Tax	Hurricane Isaac	Economic Development	Airport Authority
Revenues									
Taxes:									
Ad valorem	\$ 416,683	\$ 441,758	\$ 454,754	\$ -	\$ -	\$ 429,550	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-	-	3,647,871	-
Other taxes and penalties	-	-	-	-	-	-	-	-	-
Intergovernmental revenues:									
Federal grants	-	-	-	-	-	-	143,575	13,782	-
State funds:									
State revenue sharing	15,503	-	-	-	-	-	-	20,000	-
Other	-	-	-	-	329,036	-	-	15,500	-
Fees, charges, and commissions	-	-	-	373,870	203,628	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Interest income	8,313	3,329	2,230	779	6,665	415	-	11,404	345
Other revenue	529	450	464	2,045	1,250	460	-	169,598	-
Total Revenues	441,028	445,537	457,448	376,694	540,579	430,425	143,575	3,878,155	345
Expenditures									
General government:									
Public safety	-	-	117,197	368,277	-	-	-	-	-
Health and welfare	249,759	467,509	-	-	-	399,561	-	-	-
Economic development	-	-	-	-	236,507	-	-	1,474,042	-
Transportation	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	61,736	-	-	-	-	-	-
Debt service									
Principal	-	-	-	-	-	-	-	-	-
Interest and other	-	-	-	-	-	-	-	-	-
Total Expenditures	249,759	467,509	178,933	368,277	236,507	399,561	-	1,474,042	-
Excess (Deficiency) of Revenues Over Expenditures	191,269	(21,972)	278,515	8,417	304,072	30,864	143,575	2,404,113	345
Other Financing Sources (Uses)									
Transfers in	-	-	-	-	-	-	-	50,834	-
Transfers out	(224,015)	-	(328,220)	(23,300)	(56,362)	-	(125,903)	(2,759,830)	(50,834)
Total Other Financing Sources (Uses)	(224,015)	-	(328,220)	(23,300)	(56,362)	-	(125,903)	(2,708,996)	(50,834)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(32,746)	(21,972)	(49,705)	(14,883)	247,710	30,864	17,672	(304,883)	(50,489)
Fund Balance, Beginning of Year	1,368,150	613,661	533,903	282,774	858,585	392,416	(448,119)	1,346,712	50,493
Fund Balance, End of Year	\$ 1,335,404	\$ 591,689	\$ 484,198	\$ 267,891	\$ 1,106,295	\$ 423,280	\$ (430,447)	\$ 1,041,829	\$ 4

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
For the Year Ended December 31, 2018**

Special Revenue

Communica- tion District	Civil Defense	Street Lighting	Land Escrow	Criminal Court	Recreation Fund	CDBG	Animal Shelter	Levee Protection	LCDBG Edgard Plant Clarifier	GOMESA	Health & Human Services	Total Special Revenue
\$ -	\$ -	\$ 1,722,926	\$ -	\$ -	\$ 1,023,197	\$ -	\$ 341,565	\$ 3,183,273	\$ -	\$ -	\$ -	\$ 8,013,706
-	-	-	-	-	-	615,468	-	-	-	-	-	3,647,871
-	-	-	-	-	615,468	-	-	-	-	-	-	615,468
-	31,823	-	-	-	7,478	77,775	-	-	14,066	-	151,616	440,115
-	28,534	19,667	-	-	-	-	-	-	-	559,531	-	643,235
-	-	-	-	-	236,600	-	-	-	-	-	-	581,136
743,663	-	-	-	78,515	69,679	-	103,113	-	-	-	-	1,572,468
-	-	-	-	1,845,723	-	-	-	-	-	-	-	1,845,723
8,757	3,865	15,850	-	690	5,385	-	995	10,920	-	2,561	2,724	85,227
-	148,678	3,467	-	152	12,007	-	1,730	-	-	-	2,728	343,558
752,420	212,900	1,761,910	-	1,925,080	1,969,814	77,775	447,403	3,194,193	14,066	562,092	157,068	17,788,507
-	-	-	-	2,120,212	-	-	-	153,875	-	-	-	2,274,087
363,423	403,696	-	-	-	-	-	453,317	-	-	-	-	1,705,910
-	-	-	-	-	-	-	-	-	-	-	214,687	1,331,516
-	-	-	-	-	-	-	-	-	-	-	-	1,710,549
-	-	1,230,301	-	-	-	-	-	-	-	-	-	1,230,301
-	-	-	-	-	1,482,127	-	-	-	-	-	-	1,482,127
23,815	-	46,221	-	-	141,219	-	8,008	-	15,629	-	-	296,628
124,711	-	-	-	-	-	-	-	-	-	-	-	124,711
4,461	-	-	-	-	-	-	-	-	-	-	-	4,461
516,410	403,696	1,276,522	-	2,120,212	1,623,346	-	461,325	153,875	15,629	-	214,687	10,160,290
236,010	(190,796)	485,388	-	(195,132)	346,468	77,775	(13,922)	3,040,318	(1,563)	562,092	(57,619)	7,628,217
-	139,840	-	-	147,725	-	-	57,200	-	-	-	115,000	510,599
(35,540)	(12,996)	(557,996)	-	(288)	(161,425)	-	(9,815)	-	-	-	-	(4,346,524)
(35,540)	126,844	(557,996)	-	147,437	(161,425)	-	47,385	-	-	-	115,000	(3,835,925)
200,470	(63,952)	(72,608)	-	(47,695)	185,043	77,775	33,463	3,040,318	(1,563)	562,092	57,381	3,792,292
1,221,430	620,946	3,248,532	7	47,983	1,170,816	(255,726)	267,584	2,693,588	-	-	302,325	14,316,060
\$ 1,421,900	\$ 556,994	\$ 3,175,924	\$ 7	\$ 288	\$ 1,355,859	\$ (177,951)	\$ 301,047	\$ 5,733,906	\$ (1,563)	\$ 562,092	\$ 359,706	\$ 18,108,352

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
For the Year Ended December 31, 2018**

	Debt Service				Total Debt Service
	Parishwide Sewerage Sales Tax Reserve	Parishwide Sewerage Sales Tax Sinking	WVFD Fire Protection Reserve	WVFD Fire Protection Sinking	
Revenues					
Taxes:					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-
Video poker	-	-	-	-	-
Intergovernmental revenues:					
Federal grants	-	-	-	-	-
State funds:					
State revenue sharing	-	-	-	-	-
Other	-	-	-	-	-
Fees, charges, and commissions	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest income	9,615	5,318	3,120	1,426	19,479
Other revenue	-	-	-	-	-
Total Revenues	9,615	5,318	3,120	1,426	19,479
Expenditures					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Transportation	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Principal	-	805,000	-	360,000	1,165,000
Interest and other	-	514,956	-	83,697	598,653
Total Expenditures	-	1,319,956	-	443,697	1,763,653
Excess (Deficiency) of Revenues Over Expenditures	9,615	(1,314,638)	3,120	(442,271)	(1,744,174)
Other Financing Sources (Uses)					
Transfers in	-	1,320,406	-	451,097	1,771,503
Transfers out	(10,000)	-	-	-	(10,000)
Total Other Financing Sources (Uses)	(10,000)	1,320,406	-	451,097	1,761,503
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(385)	5,768	3,120	8,826	17,329
Fund Balance, Beginning of Year	1,422,328	371,948	460,403	375,644	2,630,323
Fund Balance, End of Year	\$ 1,421,943	\$ 377,716	\$ 463,523	\$ 384,470	\$ 2,647,652

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
For the Year Ended December 31, 2018**

	Capital Projects							Total Capital Projects	Total Nonmajor Governmental Funds
	1990 PW Sewerage Construction Phase II	2015 Sales Tax Bond	2009 General Obligation Bond	2010 Sewer Bond Construction	2014 General Obligation Bond Construction	2015 General Obligation Bond			
Revenues									
Taxes:									
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,013,706
Sales and use	-	-	-	-	-	-	-	-	3,647,871
Other taxes and penalties	-	-	-	-	-	-	-	-	615,468
Intergovernmental revenues:									
Federal grants	-	-	-	20,809	34,168	-	54,977	-	495,092
State funds:									
State revenue sharing	-	-	-	-	-	225,874	225,874	-	869,109
Other	-	-	-	-	-	-	-	-	581,136
Fees, charges, and commissions	-	-	-	-	-	-	-	-	1,572,468
Fines and forfeitures	-	-	-	-	-	-	-	-	1,845,723
Interest income	180	42	3,292	54,237	44,852	55,578	158,181	-	262,887
Other revenue	41,201	-	-	-	-	-	41,201	-	384,759
Total Revenues	41,381	42	3,292	75,046	79,020	281,452	480,233	-	18,288,219
Expenditures									
General government	-	-	-	-	-	306,035	306,035	-	2,580,122
Public safety	-	-	-	-	-	-	-	-	1,705,910
Health and welfare	-	-	-	-	-	-	-	-	1,331,516
Economic development	-	-	-	-	-	-	-	-	1,710,549
Transportation	-	-	-	-	-	-	-	-	1,230,301
Culture and recreation	-	-	-	-	-	-	-	-	1,482,127
Capital outlay	4,720	-	4,311,436	5,211,390	291,274	962,978	10,781,798	-	11,078,426
Debt service									-
Principal	52,000	-	-	-	-	-	52,000	-	1,341,711
Interest and other	7,972	-	-	-	-	-	7,972	-	611,086
Total Expenditures	64,692	-	4,311,436	5,211,390	291,274	1,269,013	11,147,805	-	23,071,748
Excess (Deficiency) of Revenues Over Expenditures	(23,311)	42	(4,308,144)	(5,136,344)	(212,254)	(987,561)	(10,667,572)	-	(4,783,529)
Other Financing Sources (Uses)									
Transfers in	125,000	-	4,812,000	125,903	-	315,000	5,377,903	-	7,660,005
Transfers out	-	(109)	-	(225,000)	-	(4,250,000)	(4,475,109)	-	(8,831,633)
Total Other Financing Sources (Uses)	125,000	(109)	4,812,000	(99,097)	-	(3,935,000)	902,794	-	(1,171,628)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	101,689	(67)	503,856	(5,235,441)	(212,254)	(4,922,561)	(9,764,778)	-	(5,955,157)
Fund Balance, Beginning of Year	73,604	67	59,511	10,427,214	6,591,225	10,738,295	27,889,916	-	44,836,299
Fund Balance, End of Year	\$ 175,293	\$ -	\$ 563,367	\$ 5,191,773	\$ 6,378,971	\$ 5,815,734	\$ 18,125,138	\$ -	\$ 38,881,142

(Concluded)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
HEALTH UNIT TAX FUND
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem tax	\$ 397,572	\$ 433,251	414,488	\$ (18,763)
In lieu payments	-	2,195	2,195	-
Total taxes	<u>397,572</u>	<u>435,446</u>	<u>416,683</u>	<u>(18,763)</u>
Intergovernmental revenues:				
State revenue sharing	16,000	15,503	15,503	-
Total Intergovernmental	<u>16,000</u>	<u>15,503</u>	<u>15,503</u>	<u>-</u>
Investment Earnings:				
Interest income	4,000	8,313	8,313	-
Total investment earnings	<u>4,000</u>	<u>8,313</u>	<u>8,313</u>	<u>-</u>
Other Revenue:				
Other revenue	-	529	529	-
Total Other Revenue:	<u>-</u>	<u>529</u>	<u>529</u>	<u>-</u>
Total Revenues	<u>417,572</u>	<u>459,791</u>	<u>441,028</u>	<u>(18,763)</u>
Expenditures				
Health and welfare				
State Health Services - DHH	70,000	70,000	70,000	-
Maintenance	30,000	19,104	19,104	-
Equip Rental/Rent	12,000	9,688	9,688	-
Utilities	30,000	24,073	24,073	-
Salaries	63,500	59,413	59,413	-
Medicare	920	856	856	-
Retirement	7,300	6,392	6,392	-
H, D, & L Insurance	18,505	11,000	11,000	-
Workers Compensation	165	158	158	-
Travel	350	72	72	-
Office Supplies & Uniforms	7,000	1,171	1,172	1
Pensions - Ad Valorem Tax	18,288	17,104	17,104	-
Misc Property Tax fees	9,144	3,999	3,999	-
Professional Services	35,000	26,728	26,728	-
Total Health and welfare	<u>302,172</u>	<u>249,758</u>	<u>249,759</u>	<u>1.00</u>
Capital outlay:				
Capital Outlay	10,000	-	-	-
Total Capital Outlay Expenditures	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>312,172</u>	<u>249,758</u>	<u>249,759</u>	<u>(1)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>105,400</u>	<u>210,033</u>	<u>191,269</u>	<u>(18,764)</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
HEALTH UNIT TAX FUND (Continued)
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Other Financing Sources (Uses)				
Transfers Out				
Transfer Out- Mosquito	-	(143,000)	(143,000)	-
Transfer Out- GF (Coroner)	-	(24,500)	(24,500)	-
Transfer Out - GF (Admin)	(56,515)	(56,515)	(56,515)	-
Total Other Financing Sources (Uses)	<u>(56,515)</u>	<u>(224,015)</u>	<u>(224,015)</u>	<u>-</u>
Net Change in Fund Balance	48,885	(13,982)	(32,746)	(18,764)
Fund Balance, Beginning of Year	<u>1,310,930</u>	<u>1,368,150</u>	<u>1,368,150</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,359,815</u>	<u>\$ 1,354,168</u>	<u>\$ 1,335,404</u>	<u>\$ (18,764)</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
ARC MAINTENANCE FUND
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem Tax	\$ 401,714	\$ 437,764	439,540	\$ 1,776
In Lieu Payments	-	2,218	2,218	-
Total taxes	<u>401,714</u>	<u>439,982</u>	<u>441,758</u>	<u>1,776</u>
Investment Earnings:				
Interest Income	2,440	3,329	3,329	-
Total investment earnings	<u>2,440</u>	<u>3,329</u>	<u>3,329</u>	<u>-</u>
Other Revenue:				
Other revenue	-	450	450	-
Total Other Revenue:	<u>-</u>	<u>450</u>	<u>450</u>	<u>-</u>
Total Revenues	<u>404,154</u>	<u>443,761</u>	<u>445,537</u>	<u>1,776</u>
Expenditures				
Health and welfare				
Salaries	75,000	109,544	109,544	-
Workers Comp	10,000	10,510	10,510	-
Payroll Taxes	25,000	32,314	32,314	-
Employee Insurance	52,000	55,554	55,554	-
Vehicle/ Build. Liability Ins.	62,500	65,997	65,997	-
Vehicle Maintenance	53,000	71,478	71,478	-
Utilities	20,000	21,587	21,587	-
Telephone	4,500	4,453	4,453	-
Office Supplies	10,000	9,611	9,608	(3)
Professional Services	15,000	16,535	16,535	-
Operating Supplies	11,500	11,089	11,089	-
Building and Ground Maint	35,000	35,184	35,184	-
Bank Charges	100	186	186	-
Clients Training Supplies	2,600	2,146	2,146	-
Pensions - Ad Valorem Tax	18,479	17,283	17,283	-
Misc Property Tax Fees	9,239	4,041	4,041	-
Total Health and welfare	<u>403,918</u>	<u>467,512</u>	<u>467,509</u>	<u>(3)</u>
Total Expenditures	<u>403,918</u>	<u>467,512</u>	<u>467,509</u>	<u>3</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>236</u>	<u>(23,751)</u>	<u>(21,972)</u>	<u>1,779</u>
Net Change in Fund Balance	236	(23,751)	(21,972)	1,779
Fund Balance, Beginning of Year	<u>628,073</u>	<u>613,662</u>	<u>613,661</u>	<u>(1)</u>
Fund Balance, End of Year	<u>\$ 628,309</u>	<u>\$ 589,911</u>	<u>\$ 591,689</u>	<u>\$ 1,778</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, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem Tax	\$ 414,138	\$ 451,303	\$ 452,467	\$ 1,164
In Lieu Payments	-	2,287	2,287	-
Total taxes	<u>414,138</u>	<u>453,590</u>	<u>454,754</u>	<u>1,164</u>
Investment Earnings:				
Interest Income	6,160	2,230	2,230	-
Total investment earnings	<u>6,160</u>	<u>2,230</u>	<u>2,230</u>	<u>-</u>
Other Revenue:				
Other revenue	-	464	464	-
Total Other Revenue:	<u>-</u>	<u>464</u>	<u>464</u>	<u>-</u>
Total Revenue:	<u>420,298</u>	<u>456,284</u>	<u>457,448</u>	<u>1,164</u>
Expenditures				
Public safety				
Juvenile Housing	85,000	40,512	40,512	-
Maintenance	12,000	10,260	10,260	-
Contr. Maint: Grass Cutting	1,440	1,360	1,360	-
Pensions-Ad Valorem Tax	19,050	17,817	17,817	-
Misc Property Tax Fees	9,525	4,166	4,166	-
Utlities	6,120	4,002	4,002	-
Miscellaneous	5,100	3,732	3,734	2
Professional Services	21,000	21,614	21,614	-
Operating Supplies	10,000	8,777	8,777	-
Fuel/ Vehicle Exp	-	4,955	4,955	-
Total Public safety	<u>169,235</u>	<u>117,195</u>	<u>117,197</u>	<u>2</u>
Capital outlay:				
Furniture, Fixtures, and Equipment	-	61,736	61,736	-
Total Capital Outlay Expenditures	<u>-</u>	<u>61,736</u>	<u>61,736</u>	<u>-</u>
Total Expenditures	<u>169,235</u>	<u>178,931</u>	<u>178,933</u>	<u>2</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>251,063</u>	<u>277,353</u>	<u>278,515</u>	<u>1,162</u>
Other Financing Sources (Uses)				
Transfers Out				
Transfer Out- GF (Admin)	(46,745)	(46,745)	(46,745)	-
Transfer Out- GF (Prob Ofc Salary)	(138,750)	(138,750)	(138,750)	-
Transfer Out - CC (Prob Ofc Salary)	(144,715)	(142,725)	(142,725)	-
Total Other Financing Sources (Uses)	<u>(330,210)</u>	<u>(328,220)</u>	<u>(328,220)</u>	<u>-</u>
Net Change in Fund Balance	(79,147)	(50,867)	(49,705)	1,162
Fund Balance, Beginning of Year	477,111	533,904	533,903	(1)
Fund Balance, End of Year	<u>\$ 397,964</u>	<u>\$ 483,037</u>	<u>\$ 484,198</u>	<u>\$ 1,161</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
AMBULANCE FUND
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Fees, charges, and commissions				
Ambulance Collections	\$ 406,000	\$ 373,870	\$ 373,870	\$ -
Total Fees, charges, and commissions	<u>406,000</u>	<u>373,870</u>	<u>373,870</u>	<u>-</u>
Investment Earnings:				
Interest Income	225	779	779	-
Total investment earnings	<u>225</u>	<u>779</u>	<u>779</u>	<u>-</u>
Other Revenue:				
Other revenue	1,000	2,045	2,045	-
Total Other Revenue:	<u>1,000</u>	<u>2,045</u>	<u>2,045</u>	<u>-</u>
Total Revenue:	<u>407,225</u>	<u>376,694</u>	<u>376,694</u>	<u>-</u>
Expenditures				
Public safety				
Contractual Service	369,190	368,277	368,277	-
Total Public safety	<u>369,190</u>	<u>368,277</u>	<u>368,277</u>	<u>-</u>
Total Expenditures	<u>369,190</u>	<u>368,277</u>	<u>368,277</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>38,035</u>	<u>8,417</u>	<u>8,417</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers Out				
Transfer Out- GF (Admin)	(23,300)	(23,300)	(23,300)	-
Total Other Financing Sources (Uses)	<u>(23,300)</u>	<u>(23,300)</u>	<u>(23,300)</u>	<u>-</u>
Net Change in Fund Balance	14,735	(14,883)	(14,883)	-
Fund Balance, Beginning of Year	<u>280,600</u>	<u>282,774</u>	<u>282,774</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 295,335</u>	<u>\$ 267,891</u>	<u>\$ 267,891</u>	<u>\$ -</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
CONVENTION CENTER FUND
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Intergovernmental:				
State Approp. Hotel/Motel tax	\$ 317,762	\$ 329,036	329,036	\$ -
Total Intergovernmental	<u>317,762</u>	<u>329,036</u>	<u>329,036</u>	<u>-</u>
Fees, charges, and commissions				
Rental Fees	40,000	203,628	203,628	-
Total Fees, charges, and commissions	<u>40,000</u>	<u>203,628</u>	<u>203,628</u>	<u>-</u>
Investment Earnings:				
Interest Income	2,800	6,665	6,665	-
Total investment earnings	<u>2,800</u>	<u>6,665</u>	<u>6,665</u>	<u>-</u>
Other Revenue:				
Other Revenues	-	1,250	1,250	-
Total Other Revenue:	<u>-</u>	<u>1,250</u>	<u>1,250</u>	<u>-</u>
Total Revenue:	<u>360,562</u>	<u>540,579</u>	<u>540,579</u>	<u>-</u>
Expenditures				
Economic development				
General Insurance	34,000	34,000	34,000	-
Operating Supplies	4,000	5,382	5,382	-
Building Maintenance	85,000	79,899	79,899	-
Contr. Maint: Grass Cutting	4,800	1,440	1,440	-
Professional Fees	10,000	13,730	13,730	-
Rental Fee	10,000	-	-	-
Utilities	115,000	102,056	102,056	-
Marketing	10,000	-	-	-
Miscellaneous	2,000	-	-	-
Total Economic development	<u>274,800</u>	<u>236,507</u>	<u>236,507</u>	<u>-</u>
Total Expenditures	<u>274,800</u>	<u>236,507</u>	<u>236,507</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>85,762</u>	<u>304,072</u>	<u>304,072</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers Out				
Transfer Out- GF (Admin)	(56,362)	(56,362)	(56,362)	-
Total Other Financing Sources (Uses)	<u>(56,362)</u>	<u>(56,362)</u>	<u>(56,362)</u>	<u>-</u>
Net Change in Fund Balance	29,400	247,710	247,710	-
Fund Balance, Beginning of Year	<u>573,741</u>	<u>858,585</u>	<u>858,585</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 603,141</u>	<u>\$ 1,106,295</u>	<u>\$ 1,106,295</u>	<u>\$ -</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
SENIOR CITIZENS TAX
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem Tax	\$ 409,997	\$ 446,790	\$ 427,286	\$ (19,504)
In Lieu Payments	-	2,264	2,264	-
Total taxes	<u>409,997</u>	<u>449,054</u>	<u>429,550</u>	<u>(19,504)</u>
Investment Earnings:				
Interest Income	300	415	415	-
Total investment earnings	<u>300</u>	<u>415</u>	<u>415</u>	<u>-</u>
Other Revenue:				
Other Income	-	460	460	-
Total Other Revenue:	<u>-</u>	<u>460</u>	<u>460</u>	<u>-</u>
Total Revenue:	<u>410,297</u>	<u>449,929</u>	<u>430,425</u>	<u>(19,504)</u>
Expenditures				
Health and welfare				
Council of Aging	370,000	370,000	370,000	-
Flood Insurance	3,300	3,552	3,552	-
Maintenance	5,000	4,246	4,246	-
Pensions-Ad Valorem	18,860	17,639	17,639	-
Misc Property Tax Fees	9,430	4,124	4,124	-
Total Health and welfare	<u>406,590</u>	<u>399,561</u>	<u>399,561</u>	<u>-</u>
Total Expenditures	<u>406,590</u>	<u>399,561</u>	<u>399,561</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>3,707</u>	<u>50,368</u>	<u>30,864</u>	<u>(19,504)</u>
Net Change in Fund Balance	3,707	50,368	30,864	(19,504)
Fund Balance, Beginning of Year	<u>403,212</u>	<u>381,620</u>	<u>392,416</u>	<u>10,796</u>
Fund Balance, End of Year	<u>\$ 406,919</u>	<u>\$ 431,988</u>	<u>\$ 423,280</u>	<u>\$ (8,708)</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
HURRICANE ISAAC FUND
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Intergovernmental:				
FEMA PW 34 Debris Removal Cat A	\$ -	\$ 17,673	\$ 17,672	\$ (1)
FEMA PW 650/1578 Cat F Lift Stations	-	125,903	125,903	-
Total Intergovernmental:	-	143,576	143,575	(1)
Total Revenue:	-	143,576	143,575	(1)
Excess (Deficiency) of Revenues Over Expenditures	-	143,576	143,575	(1)
Other Financing Sources (Uses)				
Transfers Out				
Transfer Out- 2010 Bond Issue	-	(125,903)	(125,903)	-
Total Other Financing Sources (Uses)	-	(125,903)	(125,903)	-
Net Change in Fund Balance	-	17,673	17,672	(1)
Fund Balance, Beginning of Year	(1,338,405)	(448,118)	(448,119)	(1)
Fund Balance, End of Year	<u>\$ (1,338,405)</u>	<u>\$ (430,445)</u>	<u>\$ (430,447)</u>	<u>\$ (2)</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
ECONOMIC DEVELOPMENT
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Sales Tax	\$ 3,650,000	\$ 3,647,871	\$ 3,647,871	\$ -
Total taxes	<u>3,650,000</u>	<u>3,647,871</u>	<u>3,647,871</u>	<u>-</u>
Intergovernmental:				
Southern Rail Comission Grant	-	12,625	12,625	-
Historic Structures Survey Phase 2 Grant	-	20,000	20,000	-
Fed Grant - FEMA Backwater Event	-	1,157	1,157	-
Business Development-Fast Trac	30,000	15,500	15,500	-
Total Intergovernmental:	<u>30,000</u>	<u>49,282</u>	<u>49,282</u>	<u>-</u>
Investment Earnings:				
Interest Income	8,090	11,404	11,404	-
Total investment earnings	<u>8,090</u>	<u>11,404</u>	<u>11,404</u>	<u>-</u>
Other Revenue:				
Festival Income	220,000	163,580	163,580	-
Other Income	-	228	228	-
Pageant Revenues	7,000	5,790	5,790	-
Total Other Revenue:	<u>227,000</u>	<u>169,598</u>	<u>169,598</u>	<u>-</u>
Total Revenue:	<u>\$ 3,915,090</u>	<u>\$ 3,878,155</u>	<u>\$ 3,878,155</u>	<u>\$ -</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
ECONOMIC DEVELOPMENT (Continued)
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Expenditures				
Economic development				
Salaries (Total)	158,197	165,877	165,877	-
Salaries-Car Allowance	4,800	4,400	4,400	-
Medicare	3,200	2,722	2,722	-
Retirement	18,262	18,018	18,018	-
H,D,L Insurance	42,135	35,943	35,943	-
Workers Compensation	430	438	438	-
EDC Special Projects	15,000	-	-	-
Utilities	6,200	6,418	6,418	-
Rent	16,510	11,299	11,299	-
Office/ Operating Supplies	30,000	22,248	22,248	-
Advertising, Printing, Brochures	40,000	55,495	55,495	-
Professional Fees	80,000	34,722	34,722	-
Miscellaneous	2,000	628	630	2
Dues & Commissions	62,000	78,809	78,809	-
Events	175,000	141,522	141,522	-
Education Training/ Travel	30,000	10,726	10,726	-
Pageant Expense	15,000	13,489	13,489	-
St. John Theatre	20,000	20,000	19,999	(1)
Festival Expenses	250,000	290,447	290,447	-
County Agent	45,000	35,697	35,697	-
Veterans Service	8,500	708	708	-
River Parish Transit Authority	125,000	125,000	125,000	-
Contr. Maint: Grass Cutting	6,300	4,125	4,125	-
Business Development	200,000	188,999	188,999	-
Southern Rail Commission Feasibility Study	-	133,250	133,250	-
Historic Structures Survey Phase 2 Grant	-	43,885	43,883	(2)
Reserve Interchange	43,586	7,472	7,472	-
Beautification	30,000	21,706	21,706	-
Total Economic development	<u>1,427,120</u>	<u>1,474,043</u>	<u>1,474,042</u>	<u>1</u>
Capital outlay:				
Furniture, Fixtures, and Equipment	7,500	-	-	-
Total Capital Outlay Expenditures	<u>7,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,434,620</u>	<u>1,474,043</u>	<u>1,474,042</u>	<u>1</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,480,470</u>	<u>2,404,112</u>	<u>2,404,113</u>	<u>1</u>
Other Financing Sources (Uses)				
Transfers In				
Transfer In-Airport	-	50,834	50,834	-
Total Transfers In	<u>-</u>	<u>50,834</u>	<u>50,834</u>	<u>-</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
ECONOMIC DEVELOPMENT (Continued)
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Transfers Out				
Transfer Out- General Fund	(2,500,000)	(2,500,000)	(2,500,000)	-
Transfer Out- Gen Fund (Admin)	(199,830)	(199,830)	(199,830)	-
Transfer Out- Mosquito Fund	(30,000)	(30,000)	(30,000)	-
Transfer Out- Public Safety	(30,000)	(30,000)	(30,000)	-
Total Transfers Out	<u>(2,759,830)</u>	<u>(2,759,830)</u>	<u>(2,759,830)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(2,759,830)</u>	<u>(2,708,996)</u>	<u>(2,708,996)</u>	<u>-</u>
Net Change in Fund Balance	(279,360)	(304,884)	(304,883)	1
Fund Balance, Beginning of Year	<u>1,129,858</u>	<u>1,346,712</u>	<u>1,346,712</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 850,498</u>	<u>\$ 1,041,828</u>	<u>\$ 1,041,829</u>	<u>\$ 1</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
AIRPORT AUTHORITY
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Investment Earnings:				
Interest Income	\$ 325	\$ 345	\$ 345	\$ -
Total investment earnings	<u>325</u>	<u>345</u>	<u>345</u>	<u>-</u>
Total Revenue:	<u>325</u>	<u>345</u>	<u>345</u>	<u>-</u>
Expenditures				
Economic development	-	50,154	-	50,154
Total Expenditures	<u>-</u>	<u>50,154</u>	<u>-</u>	<u>50,154</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>325</u>	<u>(49,809)</u>	<u>345</u>	<u>50,154</u>
Other Financing Sources (Uses)				
Transfers Out				
Transfer Out- ECD	-	(50,834)	(50,834)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(50,834)</u>	<u>(50,834)</u>	<u>-</u>
Net Change in Fund Balance	325	(100,643)	(50,489)	50,154
Fund Balance, Beginning of Year	<u>21,650</u>	<u>50,494</u>	<u>50,493</u>	<u>(1)</u>
Fund Balance, End of Year	<u>\$ 21,975</u>	<u>\$ (50,149)</u>	<u>\$ 4</u>	<u>\$ 50,153</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
COMMUNICATION DISTRICT
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Fees, charges, and commissions				
Landline Telephone Companies	\$ 133,000	\$ 196,559	\$ 196,559	\$ -
Wireless Telephone Companies	460,000	547,104	547,104	-
Total Fees, charges, and commissions	<u>593,000</u>	<u>743,663</u>	<u>743,663</u>	<u>-</u>
Investment Earnings:				
Interest Income	4,750	8,757	8,757	-
Total investment earnings	<u>4,750</u>	<u>8,757</u>	<u>8,757</u>	<u>-</u>
Other Revenue:				
Misc. Income	2,000	-	-	-
Total Other Revenue:	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue:	<u>599,750</u>	<u>752,420</u>	<u>752,420</u>	<u>-</u>
Expenditures				
Public safety				
Insurance	42,000	42,086	42,086	-
Utilities	12,000	12,734	12,734	-
Professional Fees	3,000	15,149	15,149	-
Supplies	8,000	8,653	8,653	-
Maintenance	12,000	4,889	4,889	-
Travel/Training	5,000	5,419	5,419	-
Service Agreement Maintenance	105,000	113,380	113,380	-
Telephone	110,000	115,698	115,698	-
Tower Rental	50,000	45,415	45,415	-
Total Public safety	<u>347,000</u>	<u>363,423</u>	<u>363,423</u>	<u>-</u>
Capital Outlay:				
Capital Outlay	10,000	23,815	23,815	-
Total Capital Outlay Expenditures	<u>10,000</u>	<u>23,815</u>	<u>23,815</u>	<u>-</u>
Debt service				
Interest Expense	4,461	4,461	4,461	-
Lease Payment	124,711	124,711	124,711	-
Total Debt service	<u>129,172</u>	<u>129,172</u>	<u>129,172</u>	<u>-</u>
Total Expenditures	<u>486,172</u>	<u>516,410</u>	<u>516,410</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>113,578</u>	<u>236,010</u>	<u>236,010</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers Out				
Transfer Out- GF - DA Salary	(3,375)	(3,375)	(3,375)	-
Transfer Out- GF - Adm Fees	(9,621)	(9,621)	(9,621)	-
Transfer Out- Public Safety (Adm Fees)	(22,544)	(22,544)	(22,544)	-
Transfer Out- Fire Services(Safe Room)	(158,917)	-	-	-
Total Other Financing Sources (Uses)	<u>(194,457)</u>	<u>(35,540)</u>	<u>(35,540)</u>	<u>-</u>
Net Change in Fund Balance	(80,879)	200,470	200,470	-
Fund Balance, Beginning of Year	774,787	1,221,430	1,221,430	-
Fund Balance, End of Year	<u>\$ 693,908</u>	<u>\$ 1,421,900</u>	<u>\$ 1,421,900</u>	<u>\$ -</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
CIVIL DEFENSE
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Intergovernmental:				
SHSP Grant	\$ 39,786	\$ 4,136	\$ 4,136	\$ -
EMPG	30,000	28,534	28,534	-
Grant Fed - FEMA Backwater Event	-	10,705	10,705	-
GOHSEP Elevation Grant	2,200,000	-	-	-
Cities Readiness Initiative	18,754	16,982	16,982	-
Total Intergovernmental:	2,288,540	60,357	60,357	-
Investment Earnings:				
Interest Income	2,630	3,865	3,865	-
Total investment earnings	2,630	3,865	3,865	-
Other Revenue:				
Special Grant - Entergy	135,000	147,500	147,500	-
Other Revenues	2,000	1,178	1,178	-
Total Other Revenue:	137,000	148,678	148,678	-
Total Revenues	2,428,170	212,900	212,900	-
Expenditures				
Public Safety				
Salaries - Civil Defense	132,308	176,120	176,120	-
Medicare/SS-Civil Defense	2,228	3,737	3,737	-
Retirement-Civil Defense	14,640	17,677	17,677	-
Hospitalization-Civil Defense	67,434	88,917	88,917	-
Workman's Comp-Civil Defense	344	422	422	-
Insurance	8,800	7,703	7,703	-
Utilities	25,000	16,407	16,407	-
Equipment Maintenance & Repair	15,000	5,646	5,646	-
Professional Fees	25,000	40,809	40,809	-
Operating Supplies	8,000	11,358	11,358	-
Fuel	2,000	1,278	1,278	-
Building/Ground Maintenance	1,800	4,745	4,745	-
Hurricane Brochures	7,000	7,000	7,000	-
Training/Travel	15,000	16,619	16,619	-
Construction-GOHSEP Elevation	2,200,000	-	-	-
Civil Defense Programs	5,300	5,258	5,258	-
Salary-Fire Department	48,714	-	-	-
Retirement-Fire Department	5,602	-	-	-
Medicare-Fire Department	706	-	-	-
Hospitalization-Fire Department	15,625	-	-	-
Workman's Comp-Fire Department	127	-	-	-
Total Public Safety	2,600,628	403,696	403,696	-
Total Expenditures	2,600,628	403,696	403,696	-

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
CIVIL DEFENSE (Continued)
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Excess (Deficiency) of Revenues Over Expenditures	(172,458)	(190,796)	(190,796)	-
Other Financing Sources (Uses)				
Transfers In				
Transfer In-Public Works	8,389	8,389	8,389	-
Transfer In-Water	8,389	8,389	8,389	-
Transfer In-Wastewater	8,389	8,389	8,389	-
Transfer In-Animal Shelter	4,195	4,195	4,195	-
Transfer In-Street Lights	8,389	8,389	8,389	-
Transfer In-Fire Department (Admin Fees)	49,545	49,545	49,545	-
Transfer In-911 (Admin Fees)	22,544	22,544	22,544	-
Transfer In-Economic Development	30,000	30,000	30,000	-
Total Transfers In	<u>139,840</u>	<u>139,840</u>	<u>139,840</u>	<u>-</u>
Transfers Out				
Transfer Out- GF- Reim DA Sal	(3,375)	(3,375)	(3,375)	-
Transfer Out- General Fund Adm Fees	(9,621)	(9,621)	(9,621)	-
Total Transfers Out	<u>(12,996)</u>	<u>(12,996)</u>	<u>(12,996)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>126,844</u>	<u>126,844</u>	<u>126,844</u>	<u>-</u>
Net Change in Fund Balance	(45,614)	(63,952)	(63,952)	-
Fund Balance, Beginning of Year	<u>577,208</u>	<u>620,945</u>	<u>620,946</u>	<u>1</u>
Fund Balance, End of Year	<u>\$ 531,594</u>	<u>\$ 556,993</u>	<u>\$ 556,994</u>	<u>\$ 1</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
STREET LIGHTING
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes				
Ad valorem tax	\$ 1,536,958	\$ 1,709,670	\$ 1,714,167	\$ 4,497
In Lieu Payments	-	8,759	8,759	-
Total taxes	<u>1,536,958</u>	<u>1,718,429</u>	<u>1,722,926</u>	<u>4,497</u>
Intergovernmental Revenues				
Federal grants	-	17,750	-	(17,750)
State funds:				
State revenue sharing	20,000	33,015	19,667	(13,348)
Total Intergovernmental Revenues	<u>20,000</u>	<u>50,765</u>	<u>19,667</u>	<u>(31,098)</u>
Investment Earnings				
Interest Income	10,000	15,850	15,850	-
Total Investment Earnings	<u>10,000</u>	<u>15,850</u>	<u>15,850</u>	<u>-</u>
Other Revenue				
Other Revenues	-	3,467	3,467	-
Total Other Revenue	<u>-</u>	<u>3,467</u>	<u>3,467</u>	<u>-</u>
Total Revenues	<u>1,566,958</u>	<u>1,788,511</u>	<u>1,761,910</u>	<u>(26,601)</u>
Expenditures				
Transportation				
Salaries	167,320	130,436	130,436	-
Medicare/SS	2,426	4,391	4,391	-
Retirement	19,240	10,326	10,326	-
H,D,L Insurance	55,052	35,123	35,123	-
Workers Compensation	5,800	4,176	4,176	-
Electricity - Street Lights	765,000	685,719	685,719	-
Maintenance	300,000	260,724	260,724	-
Pensions Ad Valorem Tax	70,700	67,507	67,507	-
Miscellaneous	25,000	1,051	1,051	-
Misc. Property Tax Fees	35,504	15,954	15,955	(1)
Professional Services	40,000	14,893	14,893	-
Total Transportation	<u>1,486,042</u>	<u>1,230,300</u>	<u>1,230,301</u>	<u>(1)</u>
Capital Outlay:				
Capital Outlay	180,000	46,221	46,221	-
Capital Improvement - Lighting Projects	75,000	-	-	-
Total Capital Outlay Expenditures	<u>255,000</u>	<u>46,221</u>	<u>46,221</u>	<u>-</u>
Total Expenditures	<u>1,741,042</u>	<u>1,276,521</u>	<u>1,276,522</u>	<u>(1)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(174,084)</u>	<u>511,990</u>	<u>485,388</u>	<u>(26,602)</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
STREET LIGHTING (Continued)
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Other Financing Sources (Uses)				
Transfers In				
Transfer In-Public Works (Electrician)	19,370	-	-	-
Total Transfers In	<u>19,370</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers Out				
Transfer Out- Gen Fund (Admin Fees)	(228,506)	(228,506)	(228,506)	-
Transfer Out- Gen Fund (Finance Sys)	(12,500)	-	-	-
Transfer Out- Public Safety (Adm Fees)	(8,389)	(8,389)	(8,389)	-
Transfer Out- Pub. Works(Dir/Asst Dir Sal)	(57,095)	(21,101)	(21,101)	-
Transfer Out - 2009 Bond - EBGC	(300,000)	(300,000)	(300,000)	-
Total Transfers Out	<u>(606,490)</u>	<u>(557,996)</u>	<u>(557,996)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(587,120)</u>	<u>(557,996)</u>	<u>(557,996)</u>	<u>-</u>
Net Change in Fund Balance	(761,204)	(46,006)	(72,608)	(26,602)
Fund Balance, Beginning of Year	<u>2,664,419</u>	<u>3,248,533</u>	<u>3,248,532</u>	<u>(1)</u>
Fund Balance, End of Year	<u>\$ 1,903,215</u>	<u>\$ 3,202,527</u>	<u>\$ 3,175,924</u>	<u>\$ (26,603)</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
LAND ESCROW
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Fund Balance, Beginning of Year	<u>7</u>	<u>7</u>	<u>7</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 7</u>	<u>\$ 7</u>	<u>\$ 7</u>	<u>\$ -</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
CRIMINAL COURT
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Fees, charges, and commissions				
Court Cost Act 582	\$ 78,620	\$ 78,515	\$ 78,515	\$ -
Total Fees, charges, and commissions	<u>78,620</u>	<u>78,515</u>	<u>78,515</u>	<u>-</u>
Fines and Forfeitures				
Fines, Forfeitures, Etc.	2,015,850	1,845,723	1,845,723	-
Total Fines and Forfeitures	<u>2,015,850</u>	<u>1,845,723</u>	<u>1,845,723</u>	<u>-</u>
Investment Earnings:				
Interest Income	600	690	690	-
Total investment earnings	<u>600</u>	<u>690</u>	<u>690</u>	<u>-</u>
Other Revenue:				
Other Revenue	-	152	152	-
Total Other Revenue:	<u>-</u>	<u>152</u>	<u>152</u>	<u>-</u>
Total Revenues	<u>2,095,070</u>	<u>1,925,080</u>	<u>1,925,080</u>	<u>-</u>
Expenditures				
General government				
Salaries (total)	640,000	585,441	585,441	-
Interpreters	1,400	3,074	3,074	-
Unemployment, Retire, Etc.	54,400	38,557	38,557	-
Social Security/Medicare	8,290	8,144	8,144	-
Workman's Comp	580	280	280	-
Health Insurance	248,160	265,013	265,013	-
General Liability	24,000	18,169	18,169	-
Court Testimony	30,000	29,467	29,467	-
Office Supplies & Equipment	15,000	15,841	15,841	-
Operating Expense	230,000	248,763	248,763	-
Ded. Fines- Judicial Sec. Salary	238,700	245,597	245,597	-
Ded. Fines- Juvenile Officers Sal.	148,180	135,187	135,187	-
Ded. Fines- Commission	475,750	437,454	437,454	-
Capital Litigation Expenses	180,000	35,525	35,525	-
Telephone	45,000	38,861	38,861	-
Trial Expenses	22,620	14,839	14,839	-
Total General government	<u>2,362,080</u>	<u>2,120,212</u>	<u>2,120,212</u>	<u>-</u>
Total Expenditures	<u>2,362,080</u>	<u>2,120,212</u>	<u>2,120,212</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(267,010)</u>	<u>(195,132)</u>	<u>(195,132)</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers In				
Transfer In- General Fund	-	5,000	5,000	-
Transfer In- Juvenile Detention	144,715	142,725	142,725	-
Total Transfers In	<u>144,715</u>	<u>147,725</u>	<u>147,725</u>	<u>-</u>
Transfers Out				
Transfer Out- General Fund	-	-	(288)	(288)
Total Transfers Out	<u>-</u>	<u>-</u>	<u>(288)</u>	<u>(288)</u>
Total Other Financing Sources (Uses)	<u>144,715</u>	<u>147,725</u>	<u>147,437</u>	<u>(288)</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
CRIMINAL COURT (Continued)
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Net Change in Fund Balance	(122,295)	(47,407)	(47,695)	(288)
Fund Balance, Beginning of Year	418,304	47,983	47,983	-
Fund Balance, End of Year	\$ 296,009	\$ 576	\$ 288	\$ (288)

**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, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Video Poker	\$ 650,000	\$ 615,468	\$ 615,468	\$ -
Ad Valorem Tax	931,810	1,015,432	1,018,051	2,619
In Lieu Payments	-	5,146	5,146	-
Total taxes	<u>1,581,810</u>	<u>1,636,046</u>	<u>1,638,665</u>	<u>2,619</u>
Intergovernmental:				
Grant Fed-FEMA Backwater Event	-	7,478	7,478	-
DOTD Road Swap Credit	-	236,600	236,600	-
Total Intergovernmental	<u>-</u>	<u>244,078</u>	<u>244,078</u>	<u>-</u>
Fees, charges, and commissions				
Concessions	15,000	2,975	2,975	-
Gym Admission Fees	10,000	9,603	9,603	-
Football Fees	9,000	5,925	5,925	-
Soccer Fees	1,100	-	-	-
Baseball Fees	4,000	2,535	2,535	-
Basketball Fees	6,500	4,179	4,179	-
Pool Fees	2,400	2,142	2,142	-
Summer Camp Fees	36,500	29,220	29,220	-
Park/Gym Rental	10,000	13,100	13,100	-
Total Fees, charges, and commissions	<u>94,500</u>	<u>69,679</u>	<u>69,679</u>	<u>-</u>
Investment Earnings:				
Interest Income	6,000	5,385	5,385	-
Total investment earnings	<u>6,000</u>	<u>5,385</u>	<u>5,385</u>	<u>-</u>
Other Revenue:				
Miscellaneous	7,200	12,007	12,007	-
FHWA Rec Trails-Lucy Levee Trail	301,000	-	-	-
Total Other Revenue:	<u>308,200</u>	<u>12,007</u>	<u>12,007</u>	<u>-</u>
Total Revenues	<u>1,990,510</u>	<u>1,967,195</u>	<u>1,969,814</u>	<u>2,619</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
RECREATION FUND (Continued)
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Expenditures				
Culture and Recreation				
Salaries (Total)	467,737	456,743	456,743	-
Salaries - Car Allowance	4,800	4,800	4,800	-
Retirement Contributions	47,500	43,339	43,339	-
FICA	8,895	4,149	4,149	-
Life/Health Ins.	132,000	135,839	135,839	-
Workermen's Comp./Unempl.	10,000	10,742	10,742	-
Medicare	5,600	5,153	5,153	-
General Insurance	65,100	62,953	62,953	-
Claim/Litigation Settlement	5,000	-	-	-
Advertising	5,000	449	449	-
Utilities	112,500	115,880	115,880	-
Telephone	10,000	11,211	11,207	4
Rentals	1,000	-	-	-
Park & Equipment Maint.	75,000	98,553	98,553	-
Contr. Maint: Grass Cutting	205,100	202,887	202,887	-
Pool Maintenance	25,000	18,076	18,076	-
Operating Supplies	50,000	14,083	14,083	-
Food, Drink, & Concession Supplies	7,900	3,624	3,624	-
Travel & Training	3,600	-	-	-
Pensions - Ad Valorem Tax	42,863	40,087	40,087	-
Misc Prop Tax Fees	21,432	9,373	9,373	-
Summer Camp	35,000	48,184	48,184	-
Professional Fees	75,000	103,898	103,898	-
Baseball	35,000	18,893	18,893	-
Basketball	37,000	36,801	36,801	-
Cheerleading	5,000	-	-	-
Football	30,000	35,637	35,637	-
Soccer	4,500	427	427	-
Special Needs	3,000	-	-	-
Senior Program	2,500	350	350	-
Total Culture and Recreation	<u>1,533,027</u>	<u>1,482,131</u>	<u>1,482,127</u>	<u>4</u>
Capital Outlay:				
Furniture, Fixture, Equip.	10,000	7,650	7,650	-
CIP Miss Trail Ph IV	146,000	23,266	23,266	-
CIP Lucy Levee Trail	318,384	3,119	3,119	-
CIP Westbank Splash Park	-	107,184	107,184	-
Total Capital Outlay Expenditures	<u>474,384</u>	<u>141,219</u>	<u>141,219</u>	<u>-</u>
Total Expenditures	<u>2,007,411</u>	<u>1,623,350</u>	<u>1,623,346</u>	<u>4</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(16,901)</u>	<u>343,845</u>	<u>346,468</u>	<u>2,623</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
RECREATION FUND (Continued)
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Other Financing Sources (Uses)				
Transfers out				
Transfer Out - General Fund -Admin	(161,425)	(161,425)	(161,425)	-
Total Transfer Out	<u>(161,425)</u>	<u>(161,425)</u>	<u>(161,425)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(161,425)</u>	<u>(161,425)</u>	<u>(161,425)</u>	<u>-</u>
Net Change in Fund Balance	(178,326)	182,420	185,043	2,623
Fund Balance, Beginning of Year	<u>1,041,736</u>	<u>1,170,814</u>	<u>1,170,816</u>	<u>2</u>
Fund Balance, End of Year	<u>\$ 863,410</u>	<u>\$ 1,353,234</u>	<u>\$ 1,355,859</u>	<u>\$ 2,625</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
CDBG
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Intergovernmental:				
Generators	\$ -	\$ 77,776	\$ 77,775	\$ (1)
Foxwood-Phase II	113,708	-	-	-
Foxwood Levee	113,708	-	-	-
Total Intergovernmental	<u>227,416</u>	<u>77,776</u>	<u>77,775</u>	<u>(1)</u>
Total Revenues	<u>227,416</u>	<u>77,776</u>	<u>77,775</u>	<u>(1)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>227,416</u>	<u>77,776</u>	<u>77,775</u>	<u>(1)</u>
Other Financing Sources (Uses)				
Transfers out				
Transfers out - 2009 Bond (Foxwood)	(113,708)	-	-	-
Total Transfers out	<u>(113,708)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(113,708)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	113,708	77,776	77,775	(1)
Fund Balance, Beginning of Year	<u>101,406</u>	<u>(255,726)</u>	<u>(255,726)</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 215,114</u>	<u>\$ (177,950)</u>	<u>\$ (177,951)</u>	<u>\$ (1)</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
ANIMAL SHELTER
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem tax	\$ 310,603	\$ 338,477	\$ 339,850	\$ 1,373
In Lieu Payments	-	1,715	1,715	-
Total taxes	<u>310,603</u>	<u>340,192</u>	<u>341,565</u>	<u>1,373</u>
Fees, charges, and commissions				
Shelter Fees	45,900	46,685	46,685	-
Donations	-	2,364	2,364	-
User Fees	55,120	54,064	54,064	-
Total Fees, charges, and commissions	<u>101,020</u>	<u>103,113</u>	<u>103,113</u>	<u>-</u>
Investment Earnings:				
Interest Income	1,000	995	995	-
Total investment earnings	<u>1,000</u>	<u>995</u>	<u>995</u>	<u>-</u>
Other Revenue:				
Other Revenue	-	1,730	1,730	-
Total Other Revenue:	<u>-</u>	<u>1,730</u>	<u>1,730</u>	<u>-</u>
Total Revenues	<u>412,623</u>	<u>446,030</u>	<u>447,403</u>	<u>1,373</u>
Expenditures				
Public safety				
Salaries	184,300	176,264	176,264	-
Medicare	2,672	4,907	4,907	-
Retirement	20,700	15,897	15,897	-
H,D,L Insurance	51,000	43,514	43,514	-
Workmans Compensation	3,545	3,474	3,474	-
Operating Supplies	50,000	54,247	54,245	2
Utilites	19,000	14,675	14,675	-
Telephone	5,500	4,126	4,126	-
Uniforms	3,150	3,046	3,046	-
Maint./Bldg. & Grounds	20,000	45,879	45,879	-
Cont. Maint: Grass Cutting	6,100	6,250	6,250	-
Veterinary	50,000	38,888	38,888	-
Professional Services	10,000	24,456	24,456	-
Pensions-Ad Valorem Tax	14,288	13,362	13,362	-
Misc Property Tax Fees	7,144	3,124	3,124	-
Fuel Expense	2,500	1,210	1,210	-
Total Public Safety	<u>449,899</u>	<u>453,319</u>	<u>453,317</u>	<u>2</u>
Capital Outlay:				
Capital Outlay	-	8,008	8,008	-
Total Capital Outlay Expenditures	<u>-</u>	<u>8,008</u>	<u>8,008</u>	<u>-</u>
Total Expenditures	<u>449,899</u>	<u>461,327</u>	<u>461,325</u>	<u>2</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(37,276)</u>	<u>(15,297)</u>	<u>(13,922)</u>	<u>1,375</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
ANIMAL SHELTER (Continued)
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Other Financing Sources (Uses)				
Transfers In				
Transfer In- Public Works	20,000	57,200	57,200	-
Total Transfers In	<u>20,000</u>	<u>57,200</u>	<u>57,200</u>	<u>-</u>
Transfers Out				
Transfer Out- General Fund (Admin)	(5,620)	(5,620)	(5,620)	-
Transfer Out- Public Safety (Admin)	(4,195)	(4,195)	(4,195)	-
Total Transfers Out	<u>(9,815)</u>	<u>(9,815)</u>	<u>(9,815)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>10,185</u>	<u>47,385</u>	<u>47,385</u>	<u>-</u>
Net Change in Fund Balance	(27,091)	32,088	33,463	1,375
Fund Balance, Beginning of Year	<u>212,733</u>	<u>267,585</u>	<u>267,584</u>	<u>(1)</u>
Fund Balance, End of Year	<u>\$ 185,642</u>	<u>\$ 299,673</u>	<u>\$ 301,047</u>	<u>\$ 1,374</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
LEVEE PROTECTION
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem tax	\$ 2,867,389	\$ 3,159,121	\$ 3,167,264	\$ 8,143
In Lieu Payments	-	16,009	16,009	-
Total taxes	<u>2,867,389</u>	<u>3,175,130</u>	<u>3,183,273</u>	<u>8,143</u>
Investment Earnings:				
Interest Income	-	10,919	10,920	1
Total investment earnings	<u>-</u>	<u>10,919</u>	<u>10,920</u>	<u>1</u>
Total Revenues	<u>2,867,389</u>	<u>3,186,049</u>	<u>3,194,193</u>	<u>8,144</u>
Expenditures				
General government				
Pensions-Ad Valorem Tax	131,900	124,716	124,715	1
Misc Property Tax Fees	66,237	29,160	29,160	-
Total General government	<u>198,137</u>	<u>153,876</u>	<u>153,875</u>	<u>1</u>
Total Expenditures	<u>198,137</u>	<u>153,876</u>	<u>153,875</u>	<u>1</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,669,252</u>	<u>3,032,173</u>	<u>3,040,318</u>	<u>8,145</u>
Net Change in Fund Balance	2,669,252	3,032,173	3,040,318	8,145
Fund Balance, Beginning of Year	-	2,693,588	2,693,588	-
Fund Balance, End of Year	<u>\$ 2,669,252</u>	<u>\$ 5,725,761</u>	<u>\$ 5,733,906</u>	<u>\$ 8,145</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
LCDBG EDGARD PLANT CLARIFIER
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Intergovernmental:				
LCDBG Grant	\$ 459,960	\$ 14,066	\$ 14,066	\$ -
Total Intergovernmental	<u>459,960</u>	<u>14,066</u>	<u>14,066</u>	<u>-</u>
Total Revenues	<u>459,960</u>	<u>14,066</u>	<u>14,066</u>	<u>-</u>
Expenditures				
Capital Outlay:				
Edgard Water Plant Clarifier	443,600	15,629	15,629	-
Total Capital Outlay Expenditures	<u>443,600</u>	<u>15,629</u>	<u>15,629</u>	<u>-</u>
Total Expenditures	<u>443,600</u>	<u>15,629</u>	<u>15,629</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>16,360</u>	<u>(1,563)</u>	<u>(1,563)</u>	<u>-</u>
Net Change in Fund Balance	16,360	(1,563)	(1,563)	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	<u>\$ 16,360</u>	<u>\$ (1,563)</u>	<u>\$ (1,563)</u>	<u>\$ -</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
GOMESA
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Intergovernmental:			-	
GOMESA Revenues	\$ -	\$ 559,531	\$ 559,531	\$ -
Total Intergovernmental	-	559,531	559,531	-
Investment Earnings:				
Interest Income	-	2,561	2,561	-
Total investment earnings	-	2,561	2,561	-
Total Revenues	-	562,092	562,092	-
Expenditures				
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	-	562,092	562,092	-
Net Change in Fund Balance	-	562,092	562,092	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	\$ 562,092	\$ 562,092	\$ -

**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, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Intergovernmental:				
Entergy Vita Grant	\$ 2,000	\$ -	\$ -	\$ -
United Way Emerg Serv Food Program	10,000	9,877	9,877	-
United Way Grass Cutting Grant	-	4,000	4,000	-
Reg CSBG Funds (Adm. Assistance)	115,000	98,608	98,608	-
Reg CSBG Funds (Direct CSBG Act)	5,000	5,475	5,475	-
LiHEAP	22,000	33,656	33,656	-
Total Intergovernmental	<u>154,000</u>	<u>151,616</u>	<u>151,616</u>	<u>-</u>
Investment Earnings:				
Interest	1,200	2,618	2,618	-
Interest (LiHEAP)	150	106	106	-
Total investment earnings	<u>1,350</u>	<u>2,724</u>	<u>2,724</u>	<u>-</u>
Other Revenue:				
Atmos Share the Warmth	-	178	178	-
Donation	-	1,500	1,500	-
Volunteer Income Tax Assistance (VITA)	1,050	1,050	1,050	-
Total Other Revenue:	<u>1,050</u>	<u>2,728</u>	<u>2,728</u>	<u>-</u>
Total Revenues	<u>156,400</u>	<u>157,068</u>	<u>157,068</u>	<u>-</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
HEALTH AND HUMAN SERVICES (Continued)
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Expenditures				
Health and welfare				
VITA other Cost	2,000	1,979	1,979	-
United Way Emerg Serv Food Program	10,000	5,089	5,089	-
United Way Grass Cutting Grant	-	119	119	-
Client Food Vouchers	6,500	3,302	3,302	-
Client Other Education	3,000	156	156	-
Client Utility Payment	15,000	14,260	14,260	-
Client Disaster Sheltering & Residential	12,000	5,761	5,761	-
Client Transportation Voucher	1,000	400	400	-
Client Fire Victim Housing	2,100	-	-	-
Client Fire Victim Clothing	2,500	-	-	-
Client Medication	6,500	1,214	1,214	-
Client Starter Program	3,855	-	-	-
Commodities (Food for Workers)	2,200	2,200	2,200	-
Commodities Labor Cost	1,470	1,390	1,390	-
Commodities Supplies	850	793	793	-
Commodities Other Cost	4,500	2,428	2,428	-
Commodities Mileage	210	215	215	-
Client Education Fair	3,900	2,387	2,387	-
Training, Develop., and Linkages Programs	7,100	1,384	1,384	-
HCC Refreshments & Food Supplies	600	57	57	-
HCC Supplies	3,200	2,345	2,345	-
HCC Janitorial	500	420	420	-
HCC Programs	1,500	911	911	-
Operating Supplies	10,500	7,671	7,671	-
Dues, Subscriptions & Ads	2,100	1,951	1,951	-
Conferences	8,800	5,318	5,318	-
Travel	1,500	-	-	-
Mileage	600	594	594	-
Office Supplies	500	-	-	-
Office Utilities	6,000	5,318	5,318	-
Maintenance/Janitorial	2,600	639	639	-
Telephone	1,480	1,668	1,668	-
Miscellaneous	1,000	928	924	4
Adm. Assistance Reimb	115,000	98,608	98,608	-
Direct Program Activities	5,000	5,475	5,475	-
Adm. Assistance Reimb (LiHEAP)	22,000	27,983	27,983	-
Office Supplies	-	11,726	11,728	(2)
Total Health and welfare	<u>267,565</u>	<u>214,689</u>	<u>214,687</u>	<u>2</u>
Total Expenditures	<u>267,565</u>	<u>214,689</u>	<u>214,687</u>	<u>2</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
HEALTH AND HUMAN SERVICES (Continued)
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Excess (Deficiency) of Revenues Over Expenditures	(111,165)	(57,621)	(57,619)	2
Other Financing Sources (Uses)				
Transfers In				
Transfer In- General Fund	115,000	115,000	115,000	-
Total Transfers In	115,000	115,000	115,000	-
Total Other Financing Sources (Uses)	115,000	115,000	115,000	-
Net Change in Fund Balance	3,835	57,379	57,381	2
Fund Balance, Beginning of Year	254,046	302,325	302,325	-
Fund Balance, End of Year	\$ 257,881	\$ 359,704	\$ 359,706	\$ 2

STATISTICAL SECTION

STATISTICAL SECTION

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

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

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

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

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

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Governmental activities										
Net investment in capital assets	\$ 21,277,396	\$ 28,120,063	\$ 29,741,677	\$ 27,267,310	\$ 10,633,141	\$ 6,020,921	\$ 30,387,143	\$ 30,387,143	\$ 57,594,200	\$ 63,112,292
Restricted	43,470,585	13,860,981	43,480,888	44,702,668	56,556,189	43,916,590	37,778,546	29,358,079	40,917,906	44,030,699
Unrestricted	<u>14,165,068</u>	<u>35,866,072</u>	<u>747,603</u>	<u>539,131</u>	<u>6,817,944</u>	<u>29,514,891</u>	<u>15,873,316</u>	<u>21,413,050</u>	<u>(17,487,305)</u>	<u>(18,968,473)</u>
Total governmental activities net position	<u>\$ 78,913,049</u>	<u>\$ 77,847,116</u>	<u>\$ 73,970,168</u>	<u>\$ 72,509,109</u>	<u>\$ 74,007,274</u>	<u>\$ 79,452,402</u>	<u>\$ 84,039,005</u>	<u>\$ 81,158,272</u>	<u>\$ 81,024,801</u>	<u>\$ 88,174,518</u>
Business-type activities										
Net investment in capital assets	\$ 122,807,386	\$ 121,853,197	123,184,534	126,226,895	124,338,281	122,828,320	121,008,773	120,632,932	118,803,325	113,907,748
Restricted	1,353,728	1,413,722	263,755	420,000	493,640	536,525	610,541	574,803	522,797	490,349
Unrestricted	<u>475,810</u>	<u>710,075</u>	<u>2,712,112</u>	<u>3,053,015</u>	<u>2,079,562</u>	<u>123,467</u>	<u>824,280</u>	<u>4,924,888</u>	<u>(6,599,878)</u>	<u>(4,444,899)</u>
Total business-type activities net position	<u>\$ 124,636,924</u>	<u>\$ 123,976,994</u>	<u>\$ 126,160,401</u>	<u>\$ 129,699,910</u>	<u>\$ 126,911,483</u>	<u>\$ 123,488,312</u>	<u>\$ 122,443,594</u>	<u>\$ 126,132,623</u>	<u>\$ 112,726,244</u>	<u>\$ 109,953,198</u>
Primary government										
Net investment in capital assets	\$ 144,084,782	\$ 149,973,260	\$ 152,926,211	\$ 153,494,205	\$ 134,971,422	\$ 128,849,241	\$ 151,395,916	\$ 151,020,075	\$ 176,397,525	\$ 177,020,040
Restricted	44,824,313	15,274,703	43,744,643	45,122,668	57,049,829	44,453,115	38,389,087	29,932,882	41,440,703	44,521,048
Unrestricted	<u>14,640,878</u>	<u>36,576,147</u>	<u>3,459,715</u>	<u>3,592,146</u>	<u>8,897,506</u>	<u>29,638,358</u>	<u>16,697,596</u>	<u>26,337,938</u>	<u>(24,087,183)</u>	<u>(23,413,372)</u>
Total primary government net position	<u>\$ 203,549,973</u>	<u>\$ 201,824,110</u>	<u>\$ 200,130,569</u>	<u>\$ 202,209,019</u>	<u>\$ 200,918,757</u>	<u>\$ 202,940,714</u>	<u>\$ 206,482,599</u>	<u>\$ 207,290,895</u>	<u>\$ 193,751,045</u>	<u>\$ 198,127,716</u>

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

(accrual basis of accounting)
(Unaudited)

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Expenses										
Governmental activities:										
General government	\$ 7,020,705	\$ 7,901,315	\$ 8,419,683	\$ 9,015,599	\$ 11,787,695	\$ 11,370,749	\$ 12,139,839	\$ 12,020,446	\$ 11,914,592	\$ 10,451,121
Public safety	6,968,528	6,887,326	7,270,054	7,233,873	7,732,696	8,456,381	8,977,733	8,430,016	8,731,789	10,240,034
Public works	14,398,985	12,463,398	12,426,536	15,730,534	13,105,441	12,398,787	15,584,995	20,884,364	21,794,289	12,352,621
Health and welfare	2,229,805	2,826,036	2,551,866	1,993,525	1,761,793	1,764,806	1,839,598	1,765,182	1,672,457	1,753,435
Economic development	1,679,124	1,685,753	1,503,635	1,387,557	1,268,936	1,361,016	1,492,344	1,457,797	1,585,443	1,763,212
Transportation	-	-	-	-	-	-	-	-	-	-
Culture and recreation	1,306,707	1,391,994	1,395,010	1,490,948	1,850,395	1,941,362	2,422,487	2,653,371	2,516,387	2,317,988
Interest on long-term debt	2,205,655	4,419,253	3,647,935	2,725,866	2,902,003	2,350,194	2,424,357	3,613,792	2,265,094	2,269,698
Total governmental activities expenses	<u>35,809,509</u>	<u>37,575,075</u>	<u>37,214,719</u>	<u>39,577,902</u>	<u>40,408,959</u>	<u>39,643,295</u>	<u>44,881,353</u>	<u>50,824,968</u>	<u>50,480,051</u>	<u>41,148,109</u>
Business-type activities:										
Solid Waste	3,606,171	3,666,131	3,600,871	3,430,960	3,489,574	3,693,957	3,632,948	3,627,663	3,701,480	3,702,301
Mosquito	767,295	754,575	747,068	750,620	763,696	778,599	797,240	804,437	809,252	787,477
Utilities	7,667,691	7,844,726	8,524,175	8,122,006	8,929,638	9,328,645	9,059,883	9,311,273	10,734,997	10,341,194
Sewer	8,798,140	8,695,815	9,257,928	10,060,359	10,459,148	9,911,359	9,444,294	9,466,434	9,568,557	8,804,107
Total business-type activities expenses	<u>20,839,297</u>	<u>20,961,247</u>	<u>22,130,042</u>	<u>22,363,945</u>	<u>23,642,056</u>	<u>23,712,560</u>	<u>22,934,365</u>	<u>23,209,807</u>	<u>24,814,286</u>	<u>23,635,079</u>
Total primary government expenses	<u>\$ 56,648,806</u>	<u>\$ 58,536,322</u>	<u>\$ 59,344,761</u>	<u>\$ 61,941,847</u>	<u>\$ 64,051,015</u>	<u>\$ 63,355,855</u>	<u>\$ 67,815,718</u>	<u>\$ 74,034,775</u>	<u>\$ 75,294,337</u>	<u>\$ 64,783,188</u>
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 115,491	\$ 1,335,907	\$ 1,223,013	\$ 48,010	\$ 114,470	\$ 1,379,786	\$ 1,372,603	\$ 1,394,041	\$ 1,334,824	\$ 1,560,900
Public safety	1,533,211	2,221,863	2,811,762	2,082,292	1,750,157	1,954,566	2,117,931	1,887,500	1,644,852	1,845,723
Public works	270,176	283,110	261,832	326,750	312,206	387,122	508,197	503,530	544,706	451,121
Health and welfare	275,128	277,557	274,827	301,812	482,003	494,184	485,700	494,820	501,253	476,983
Economic development	42,036	-	-	-	-	-	-	-	-	-
Culture and recreation	326,697	470,010	558,842	294,480	141,601	96,758	173,904	300,129	121,945	273,307
Operating grants and contributions	2,358,835	2,736,196	2,873,503	7,174,872	4,431,632	1,363,143	1,183,666	2,115,197	1,508,552	1,297,274
Capital grants and contributions	313,037	365,347	860,267	59,874	-	7,411,380	8,200,560	6,510,225	12,588,574	2,812,987
Total governmental activities program revenues	<u>5,234,611</u>	<u>7,689,990</u>	<u>8,864,046</u>	<u>10,288,090</u>	<u>7,232,069</u>	<u>13,086,939</u>	<u>14,042,561</u>	<u>13,205,442</u>	<u>18,244,706</u>	<u>8,718,295</u>
Business-type activities:										
Charges for services:										
Solid Waste	3,687,686	3,911,412	4,026,114	3,755,669	3,817,651	3,899,703	3,834,751	3,894,700	3,942,319	3,719,199
Mosquito	534,718	539,848	532,464	522,250	530,937	542,458	531,330	539,240	543,012	512,844
Utilities	6,159,414	6,246,552	6,706,798	6,726,104	6,606,629	6,734,759	6,996,269	7,660,126	7,514,076	7,594,211
Sewer	5,290,910	5,273,692	5,607,899	5,687,351	5,453,223	5,560,849	5,692,291	6,357,204	6,405,150	6,518,432
Operating grants and contributions	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions	-	2,624,747	4,531,592	5,745,748	1,205,171	84,837	1,258,733	5,460,366	24,611	-
Total business-type activities program revenues	<u>15,672,728</u>	<u>18,596,251</u>	<u>21,404,867</u>	<u>22,437,122</u>	<u>17,613,611</u>	<u>16,822,606</u>	<u>18,313,374</u>	<u>23,911,636</u>	<u>18,429,168</u>	<u>18,344,686</u>
Total primary government program revenues	<u>\$ 20,907,339</u>	<u>\$ 26,286,241</u>	<u>\$ 30,268,913</u>	<u>\$ 32,725,212</u>	<u>\$ 24,845,680</u>	<u>\$ 29,909,545</u>	<u>\$ 32,355,935</u>	<u>\$ 37,117,078</u>	<u>\$ 36,673,874</u>	<u>\$ 27,062,981</u>

(continued)

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

(accrual basis of accounting)
(Unaudited)

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Net (Expense) Revenue										
Governmental activities	\$ (30,574,898)	\$ (29,885,085)	\$ (28,350,673)	\$ (29,289,812)	\$ (33,176,890)	\$ (26,556,356)	\$ (30,838,792)	\$ (37,619,526)	\$ (32,235,345)	\$ (32,429,814)
Business-type activities	(5,166,569)	(2,364,996)	(725,175)	73,177	(6,028,445)	(6,889,954)	(4,620,991)	701,829	(6,385,118)	(5,290,393)
Total primary government net expense	\$ (35,741,467)	\$ (32,250,081)	\$ (29,075,848)	\$ (29,216,635)	\$ (39,205,335)	\$ (33,446,310)	\$ (35,459,783)	\$ (36,917,697)	\$ (38,620,463)	\$ (37,720,207)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Ad valorem	\$ 9,562,605	\$ 9,425,335	\$ 10,007,266	\$ 11,049,835	\$ 12,559,687	\$ 12,129,200	\$ 12,558,530	\$ 12,108,598	\$ 14,844,302	\$ 16,012,821
Sales and use	30,989,873	18,691,071	17,885,038	20,642,215	20,891,882	19,642,496	24,290,875	21,295,703	21,610,483	21,102,762
Franchise	863,890	830,083	885,184	1,037,061	935,809	1,145,444	1,132,734	1,185,882	1,396,319	1,365,052
Beer taxes	54,924	48,002	49,723	48,761	47,394	42,949	42,228	41,363	39,668	37,746
Severance taxes	37,822	60,140	65,203	65,772	54,423	37,831	42,553	32,950	29,240	36,996
Video poker taxes	575,499	549,448	566,467	592,508	604,691	575,635	599,424	596,621	619,339	615,468
Occupational licenses	1,115,935	-	-	1,195,315	1,228,691	-	-	-	-	-
State revenue sharing (unrestricted)	116,731	112,209	111,703	100,029	100,771	110,262	137,558	77,997	108,775	928,696
Unrestricted grants and contributions	282,226	1,788,020	829,277	50,000	28,113	19,392	18,088	11,393	12,398	4,000
Investment earnings	380,441	457,255	322,633	281,871	239,854	244,899	231,939	214,646	332,633	375,358
Other general revenues	794,349	589,144	873,122	1,626,074	646,469	677,707	1,122,822	1,193,044	1,154,516	1,128,533
Gain (loss) on disposal of capital assets	-	(6,000)	-	-	-	-	-	-	-	-
Capital contributions	-	(2,624,747)	(4,531,592)	(5,745,748)	-	-	-	-	-	-
Transfers	(7,144,321)	(1,100,808)	(2,590,299)	(3,114,940)	(2,107,590)	(2,624,331)	(1,620,939)	(2,077,884)	(2,085,143)	(2,057,969)
Total governmental activities	37,629,974	28,819,152	24,473,725	27,828,753	35,230,194	32,001,484	38,555,812	34,680,313	38,062,530	39,549,463
Business-type activities:										
Taxes										
Ad valorem	163,151	159,795	170,003	187,637	211,838	205,687	213,033	205,335	202,691	218,601
Unrestricted grants and contributions	-	325,136	32,155	43,903	680,716	417,082	949,074	318,838	365,114	15,048
Investment earnings	17,720	22,585	14,680	14,264	14,617	14,540	12,998	14,203	21,263	29,944
Other general revenues	108,589	96,742	101,445	105,588	283,386	205,143	278,971	370,940	301,817	195,785
Transfers	7,144,321	1,100,808	2,590,299	3,114,940	2,107,590	2,624,331	1,620,939	2,077,884	2,085,143	2,057,969
Total business-type activities	7,433,781	1,705,066	2,908,582	3,466,332	3,298,147	3,466,783	3,075,015	2,987,200	2,976,028	2,517,347
Total primary government	\$ 45,063,755	\$ 30,524,218	\$ 27,382,307	\$ 31,295,085	\$ 38,528,341	\$ 35,468,267	\$ 41,630,827	\$ 37,667,513	\$ 41,038,558	\$ 42,066,810
Change in Net Position										
Governmental activities	\$ 7,055,076	\$ (1,065,933)	\$ (3,876,948)	\$ (1,461,059)	\$ 2,053,304	\$ 5,445,128	\$ 7,717,020	\$ (2,939,213)	\$ 5,827,185	\$ 7,119,649
Business-type activities	2,267,212	(659,930)	2,183,407	3,539,509	(2,730,298)	(3,423,171)	(1,545,976)	3,689,029	(3,409,090)	(2,773,046)
Total primary government	\$ 9,322,288	\$ (1,725,863)	\$ (1,693,541)	\$ 2,078,450	\$ (676,994)	\$ 2,021,957	\$ 6,171,044	\$ 749,816	\$ 2,418,095	\$ 4,346,603

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

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General fund										
Nonspendable	\$ -	\$ -	\$ 45,426	\$ 47,076	\$ 45,599	\$ 48,645	\$ 49,838	\$ 697,399	\$ 388,980	\$ 57,521
Unassigned	-	-	1,921,296	2,128,087	2,134,318	1,959,864	2,153,689	2,179,512	2,370,480	2,941,162
Reserved (1)	47,815	43,915	-	-	-	-	-	-	-	-
Unreserved (1)	1,502,806	1,797,569	-	-	-	-	-	-	-	-
Total general fund	\$ 1,550,621	\$ 1,841,484	\$ 1,966,722	\$ 2,175,163	\$ 2,179,917	\$ 2,008,509	\$ 2,203,527	\$ 2,876,911	\$ 2,759,460	\$ 2,998,683
All other governmental funds										
Nonspendable	\$ -	\$ -	\$ 85,404	\$ 89,645	\$ 92,261	\$ 101,937	\$ 422,520	\$ 4,441,961	\$ 2,937,515	\$ 172,352
Restricted	-	-	43,480,888	44,702,668	56,556,189	43,916,590	37,778,546	29,358,079	40,917,906	44,030,699
Committed	-	-	28,608,152	27,193,481	13,929,430	35,361,074	47,177,482	41,585,547	26,682,138	18,125,138
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	(40,000)	-	(121,003)	-	-	-	(3,180,717)	(1,305,200)
Reserved (1)	43,549,330	13,945,373	-	-	-	-	-	-	-	-
Unreserved, reported in:										
Special revenue funds (1)	40,703,485	37,814,660	-	-	-	-	-	-	-	-
Capital project funds (1)	-	37,274,007	-	-	-	-	-	-	-	-
Debt service funds (1)	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	\$ 84,252,815	\$ 89,034,040	\$ 72,134,444	\$ 71,985,794	\$ 70,456,877	\$ 79,379,601	\$ 85,378,548	\$ 75,385,587	\$ 67,356,842	\$ 61,022,989

Note (1): In 2011, the entity implemented GASB Statement 54 which changed the classification of fund balances. Amounts prior to 2011 have not been restated to reflect the new classification.

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

(modified accrual basis of accounting)
(Unaudited)

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Revenues										
Taxes	\$ 41,127,977	\$ 28,665,854	\$ 28,458,771	\$ 32,284,558	\$ 34,056,260	\$ 32,347,331	\$ 37,448,829	\$ 34,000,922	\$ 37,074,124	\$ 37,731,051
Licenses and permits	1,498,532	1,606,345	1,480,618	1,657,504	1,757,425	1,800,738	1,880,771	1,999,399	1,883,871	1,949,283
Intergovernmental	3,150,893	5,273,213	5,277,335	8,514,049	4,585,266	7,379,926	8,998,138	9,548,775	14,643,634	6,148,668
Charges for services	1,260,890	1,496,231	1,665,084	1,472,023	1,412,427	1,352,465	1,442,661	1,589,666	1,644,124	1,803,847
Fines and forfeitures	1,555,070	2,244,334	2,844,801	2,136,980	1,684,621	2,030,242	2,213,460	1,926,942	1,756,690	1,950,252
Investment earnings	380,441	458,871	322,633	301,013	239,854	244,899	231,939	214,646	332,633	375,358
Other revenues	1,035,103	495,849	410,420	611,404	649,371	642,889	786,127	936,802	783,014	812,577
Total revenues	<u>50,008,906</u>	<u>40,240,697</u>	<u>40,459,662</u>	<u>46,977,531</u>	<u>44,385,224</u>	<u>45,798,490</u>	<u>53,001,925</u>	<u>50,217,152</u>	<u>58,118,090</u>	<u>50,771,036</u>
Expenditures										
General government	6,824,186	7,366,088	7,794,390	8,427,866	10,768,500	10,458,833	10,937,016	10,920,801	10,719,250	9,384,540
Public safety	7,475,904	7,737,593	6,400,451	6,342,388	6,746,676	7,525,299	7,553,489	7,242,898	7,567,131	8,862,175
Public works	14,718,994	18,458,119	24,418,233	2,626,187	149,400	1,085,701	2,746,432	3,915,207	10,475,866	2,272,699
Health and welfare	2,143,589	2,794,496	2,733,276	1,876,905	1,638,555	1,658,735	1,707,560	1,654,638	1,558,968	1,672,920
Economic development	1,921,359	1,601,432	1,480,564	1,350,753	1,195,997	1,298,031	1,406,030	1,389,267	1,504,209	1,710,549
Transportation	-	-	-	13,468,015	8,808,728	8,270,322	8,276,187	8,358,891	7,895,910	7,349,327
Culture and recreation	938,068	903,551	919,769	956,498	1,205,806	1,287,468	1,724,142	1,895,377	1,690,680	1,482,127
Capital Outlay	-	-	-	-	4,651,361	12,330,083	17,210,267	12,582,241	13,799,259	12,595,093
Debt Service:										
Principal	4,786,255	6,017,833	5,781,191	6,035,721	6,133,702	6,472,478	6,269,162	7,084,858	6,894,403	7,124,802
Interest	2,324,416	4,419,253	3,370,560	2,917,398	2,841,556	2,582,076	2,801,833	3,048,913	2,503,921	2,270,048
Bond issuance costs	-	-	226,597	-	-	-	-	-	-	-
Total expenditures	<u>41,132,771</u>	<u>49,298,365</u>	<u>53,125,031</u>	<u>44,001,731</u>	<u>44,140,281</u>	<u>52,969,026</u>	<u>60,632,118</u>	<u>58,093,091</u>	<u>64,609,597</u>	<u>54,724,280</u>
Excess (deficiency) of revenues over (under) expenditures	8,876,135	(9,057,668)	(12,665,369)	2,975,800	244,943	(7,170,536)	(7,630,193)	(7,875,939)	(6,491,507)	(3,953,244)
Other financing sources (uses)										
Sale of capital assets	-	30,000	-	-	-	-	-	-	-	-
Proceeds of debt issued	29,930,000	15,000,000	800,000	198,931	265,514	18,546,182	15,437,140	370,346	430,454	-
Issuance of refunding bonds	-	7,370,000	8,545,000	-	6,050,000	-	-	20,390,000	-	-
Premium on debt issuance	-	14,835	654,056	-	-	-	-	-	-	-
Payment to refunding bond escrow agent	-	(7,184,271)	(11,517,746)	-	(5,977,030)	-	-	(20,184,580)	-	-
Transfers in	11,230,223	13,636,699	12,239,829	15,517,564	14,376,348	15,479,053	22,043,071	14,272,632	14,610,503	17,843,554
Transfers out	(12,889,036)	(14,737,507)	(14,830,128)	(18,632,504)	(16,483,938)	(18,103,383)	(23,664,010)	(16,350,516)	(16,695,646)	(19,901,523)
Total other financing sources (uses)	<u>28,271,187</u>	<u>14,129,756</u>	<u>(4,108,989)</u>	<u>(2,916,009)</u>	<u>(1,769,106)</u>	<u>15,921,852</u>	<u>13,816,201</u>	<u>(1,502,118)</u>	<u>(1,654,689)</u>	<u>(2,057,969)</u>
Net change in fund balances	<u>\$ 37,147,322</u>	<u>\$ 5,072,088</u>	<u>\$ (16,774,358)</u>	<u>\$ 59,791</u>	<u>\$ (1,524,163)</u>	<u>\$ 8,751,316</u>	<u>\$ 6,186,008</u>	<u>\$ (9,378,057)</u>	<u>\$ (8,146,196)</u>	<u>\$ (6,011,213)</u>
Debt service, (interest and principal only) as a percentage of noncapital expenditures	<u>30.5%</u>	<u>17.3%</u>	<u>27.7%</u>	<u>24.7%</u>	<u>20.3%</u>	<u>22.7%</u>	<u>22.3%</u>	<u>22.3%</u>	<u>18.5%</u>	<u>22.3%</u>

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

(Unaudited)

<u>Fiscal Year</u>	<u>Parish Direct Rate (1)</u>	<u>Overlapping Rates</u>	
		<u>St. John the Baptist Parish School Board</u>	<u>St. John the Baptist Parish Sheriff's Office</u>
2009	2.25%	2.25%	0.25%
2010	2.25%	2.25%	0.25%
2011	2.25%	2.25%	0.25%
2012	2.25%	2.25%	0.25%
2013	2.25%	2.25%	0.25%
2014	2.25%	2.25%	0.25%
2015	2.25%	2.25%	0.50%
2016	2.25%	2.25%	0.50%
2017	2.25%	2.50%	0.50%
2018	2.25%	2.50%	0.50%

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

Source: St. John the Baptist Parish Finance Department.

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

Fiscal Year	Real Estate	Other Property	Total Assessments	Less: Tax Exempt Real Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Value as a Percentage of Actual Value
2009	174,857,996	260,387,742	435,245,738	83,892,520	351,353,218	38.89	3,001,694,745	14.50%
2010	176,606,576	262,991,619	439,598,195	90,802,704	348,795,491	38.89	3,031,711,692	14.50%
2011	186,573,102	268,914,623	455,487,725	86,298,781	369,188,944	38.89	3,141,294,655	14.50%
2012	165,833,403	329,181,981	495,015,384	85,421,449	409,593,935	38.76	3,413,899,200	14.50%
2013	187,963,803	348,320,707	536,284,510	84,560,433	451,724,077	38.76	3,698,513,862	14.50%
2014	190,057,599	341,282,054	531,339,653	84,560,433	446,779,220	38.76	3,697,561,955	14.37%
2015	190,634,898	344,669,376	535,304,274	84,172,237	451,132,037	38.76	3,691,753,614	14.50%
2016	193,176,606	318,270,255	511,446,861	84,200,102	427,246,759	38.76	3,527,219,731	14.50%
2017	193,777,652	308,283,695	502,061,347	84,680,707	417,380,640	45.76	3,462,492,048	14.50%
2018	197,387,997	338,464,718	535,852,715	85,142,016	450,710,699	45.76	3,695,535,896	14.50%

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

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

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

Fiscal Year	St. John the Baptist Parish Council			Overlapping Rates St. John the Baptist Parish School Board			Total Direct & Overlapping Rates
	Operating Millage	Debt Service Millage	Total Parish Millage	Operating Millage	Debt Service Millage	Total Parish Millage	
	2009	38.89	-	38.89	21.49	18.00	
2010	38.89	-	38.89	21.49	18.00	39.49	78.38
2011	38.89	-	38.89	21.49	18.00	39.49	78.38
2012	38.76	-	38.76	21.31	18.00	39.31	78.07
2013	38.76	-	38.76	21.31	18.00	39.31	78.07
2014	38.76	-	38.76	29.31	10.00	39.31	78.07
2015	38.76	-	38.76	29.31	10.00	39.31	78.07
2016	38.76	-	38.76	29.31	10.00	39.31	78.07
2017	45.76	-	45.76	29.31	10.00	39.31	85.07
2018	45.76	-	45.76	29.31	10.00	39.31	85.07

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

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

(Unaudited)

Taxpayer	December 31, 2018			December 31, 2008		
	Taxable Assessed Value	Rank	Percentage of Total Parish Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Parish Taxable Assessed Value
Marathon Ashland LLC	\$ 174,599,668	1	38.74%	\$ 132,214,788	1	34.54%
Crowley Blue Water Par	11,290,240	2	2.51%	*	*	0.00%
Entergy Louisiana, Inc.	10,690,940	3	2.37%	5,451,240	7	1.42%
Louisiana Machinery Company	10,210,809	4	2.27%	6,899,093	5	1.80%
Nalco Chemical Company	9,501,380	5	2.11%	6,278,894	6	1.64%
Arcelormittal Laplace, LLC	8,828,387	6	1.96%	*	*	4.24%
Evonik Materials Corp	6,560,918	7	1.46%	*	*	0.00%
Cargill Incorporated	6,000,273	8	1.33%	*	*	0.00%
Atmos Energy Corporation	5,448,900	9	1.21%	*	*	0.00%
Bengal Pipeline Company	5,423,420	10	1.20%	*	*	0.00%
	<u>\$ 248,554,935</u>		<u>55.16%</u>	<u>\$ 150,844,015</u>		<u>43.64%</u>

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

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

(Unaudited)

<u>Fiscal Year</u>	<u>Taxes Levied for the Fiscal Year</u>	<u>Collected (or Adjusted) within the Fiscal Year of the Levy</u>		<u>Collections in Subsequent Years</u>	<u>Total Collections to Date</u>	
		<u>Amount</u>	<u>Percentage of Levy</u>		<u>Amount</u>	<u>Percentage of Levy</u>
2009	9,684,752	Not Available	Not Available	Not Available	9,394,209	97.00%
2010	10,038,967	Not Available	Not Available	Not Available	9,585,130	95.48%
2011	10,625,715	Not Available	Not Available	Not Available	10,177,269	95.78%
2012	11,809,855	Not Available	Not Available	Not Available	11,706,615	99.13%
2013	13,254,871	Not Available	Not Available	Not Available	12,771,525	96.35%
2014	12,877,771	Not Available	Not Available	Not Available	12,603,800	97.87%
2015	12,985,305	Not Available	Not Available	Not Available	12,899,358	99.34%
2016	12,062,376	Not Available	Not Available	Not Available	11,986,994	99.38%
2017	14,466,828	Not Available	Not Available	Not Available	14,456,699	99.93%
2018	16,103,767	Not Available	Not Available	Not Available	16,082,187	99.87%

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

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

Fiscal Year	Governmental Activities							Business-Type Activities		Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	Public Improvement Bonds	General Obligation Bonds	Certificates of Indebtedness	Sales Tax Bonds	Capital Lease Obligations	Promisory Notes/Loans	Premium	Revenue Bonds	Promisory Notes/Loans			
2009	11,141,838	55,520,000	6,730,000	2,291,917	1,337,530	-	-	6,465,763	-	83,487,048	7.53%	1,773
2010	23,510,000	53,260,000	1,595,000	6,559,000	998,250	-	-	6,168,581	-	92,090,831	9.59%	2,005
2011	21,150,000	48,330,000	2,199,000	5,881,000	676,059	-	-	5,747,251	-	83,983,310	8.74%	1,829
2012	19,090,000	45,700,000	1,802,000	5,171,000	437,339	198,931	559,497	4,720,000	-	77,678,767	8.30%	1,736
2013	17,035,000	43,300,000	1,393,000	4,434,000	186,637	402,445	500,625	4,470,000	158,478	71,880,185	7.60%	1,643
2014	14,975,000	58,480,000	967,000	3,703,000	684,520	902,315	444,887	4,215,000	639,868	85,011,590	9.11%	1,943
2015	14,280,000	66,685,000	523,000	5,933,000	525,614	933,199	390,031	3,960,000	1,714,166	94,944,010	9.55%	2,176
2016	13,550,000	63,885,000	362,000	5,007,000	245,115	891,186	327,218	3,695,000	2,012,225	89,974,744	9.10%	2,062
2017	12,785,000	59,110,000	194,000	3,993,000	555,165	839,186	264,405	3,430,000	1,935,533	83,106,289	8.40%	1,913
2018	11,980,000	54,175,000	135,000	2,930,000	344,363	787,186	201,592	3,160,000	1,845,986	75,559,127	7.48%	1,750

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

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

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

(Unaudited)

Fiscal Year	General Bonded Debt Outstanding			Percentage of Estimated Actual Taxable Value of Property (1)	Per Capita (2)
	General Obligation Bonds	Debt Service Monies Available	Net General Obligation Bonds Outstanding		
2009	\$ 55,520,000	7,566,452	\$ 47,953,548	1.60%	\$ 1,018.42
2010	53,260,000	11,599,192	41,660,808	1.37%	907.17
2011	48,330,000	14,026,585	34,303,415	1.09%	746.96
2012	45,700,000	13,860,981	31,839,019	0.93%	711.36
2013	43,300,000	12,386,632	30,913,368	0.84%	706.41
2014	58,480,000	14,744,069	43,735,931	1.18%	999.79
2015	66,685,000	14,125,296	52,559,704	1.42%	1,204.78
2016	63,885,000	12,385,977	51,499,023	1.46%	1,180.33
2017	59,110,000	10,770,195	48,339,805	1.40%	1,112.77
2018	54,175,000	9,645,210	44,529,790	1.20%	1,031.16

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

(1) See Schedule 8 for property value data.

(2) Population data can be found in Schedule 15.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE 12 -- DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2018
(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>\$ 70,553,141</u>	100%	<u>\$ 70,553,141</u>
Overlapping:			
St. John the Baptist Parish School Board (2)	<u>82,420,318</u>	100%	<u>82,420,318</u>
Total direct and overlapping debt	<u><u>\$ 152,973,459</u></u>		<u><u>\$ 152,973,459</u></u>

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

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

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

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Debt Limit	\$ 152,336,008	\$ 153,859,368	\$ 159,420,704	\$ 173,255,384	\$ 187,699,579	\$ 185,968,879	\$ 187,356,496	\$ 179,006,401	\$ 175,721,471	\$ 187,548,450
Total net debt applicable to limit	<u>41,493,415</u>	<u>39,399,019</u>	<u>35,943,368</u>	<u>32,830,720</u>	<u>29,343,203</u>	<u>43,735,931</u>	<u>52,559,704</u>	<u>51,499,023</u>	<u>48,339,805</u>	<u>44,529,790</u>
Legal debt margin	<u>\$ 110,842,593</u>	<u>\$ 114,460,349</u>	<u>\$ 123,477,336</u>	<u>\$ 140,424,664</u>	<u>\$ 158,356,376</u>	<u>\$ 142,232,948</u>	<u>\$ 134,796,792</u>	<u>\$ 127,507,378</u>	<u>\$ 127,381,666</u>	<u>\$ 143,018,660</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>27.24%</u>	<u>25.61%</u>	<u>22.55%</u>	<u>18.95%</u>	<u>15.63%</u>	<u>23.52%</u>	<u>28.05%</u>	<u>28.77%</u>	<u>27.51%</u>	<u>23.74%</u>

Legal Debt Margin Calculation for Fiscal Year 2017

Assessed value	\$ 535,852,715
Debt limit -- 35% of assessed value	187,548,450
Deduct - Amount of debt applicable to debt limit	<u>44,529,790</u>
Legal debt margin	<u>\$ 143,018,660</u>

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

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

(Unaudited)

Fiscal Year	Sales Tax and Revenue Bonds			
	Sales Tax Collections	Debt Service		Coverage
		Principal	Interest	
2009	30,989,873	2,260,000	532,961	11.10
2010	18,691,071	678,917	284,894	19.39
2011	17,885,038	678,000	258,676	19.09
2012	20,642,215	710,000	230,730	21.94
2013	20,891,882	737,000	201,568	22.26
2014	19,642,496	731,000	171,460	21.77
2015	24,290,875	770,000	140,007	26.69
2016	21,295,703	926,000	177,743	19.29
2017	21,610,483	1,014,000	140,010	18.73
2018	21,102,762	1,063,000	100,070	18.14

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

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

(Unaudited)

Fiscal Year	(1) Population	Personal Income	(2) Per Capita Personal Income	(3) Unemployment Rate
2009	47,086	1,108,781,128	23,548 *	6.5%
2010	45,924	960,776,004	20,921	4.0%
2011	45,924	960,776,004	20,921	6.8%
2012	44,758	936,382,118	20,921 *	7.8%
2013	43,761	945,412,644	21,604 *	6.1%
2014	43,745	933,299,575	21,335 *	7.6%
2015	43,626	994,018,410	22,785 *	6.7%
2016	43,631	988,678,460	22,660 *	6.3%
2017	43,441	989,368,775	22,775 *	6.1%
2018	43,184	1,009,641,920	23,380 *	5.5%

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

* Latest information available.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE 16 -- PRINCIPAL EMPLOYERS
CURRENT YEAR AND TEN YEARS AGO**

(Unaudited)

Employer	2018			2008		
	Employees	Rank	% of Total St. John Parish Employment	Employees	Rank	% of Total St. John Parish Employment
Marathon Oil	1,098	1	5.75%	744	2	4.16%
St. John Parish School Board	1,062	2	5.56%	1,041	1	5.83%
Denka	496	3	2.60%	*	*	*
Bayou Steel	400	4	2.09%	498	5	2.79%
St. John Parish	285	5	1.49%	*	*	*
Nalco Chemical	243	6	1.27%	*	*	*
Louisiana Machinery	156	7	0.82%	202	8	1.13%
Cargill	140	8	0.73%	111	11	0.62%
Dreging Supply	130	9	0.68%	*	*	*
Pinnacle Polymers	128	10	0.67%	*	*	*
TOTAL	4,138		21.65%	*		*

* Did not report in 2008

Source:

St. John the Baptist Parish Economic Development Department.

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

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

(Unaudited)

Function/Program	Full-time Equivalent Employees as of December 31,									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General government	57	54	55	58	81	77	84	84	82	82
Public safety	43	47	45	46	45	43	48	52	46	46
Public works	159	173	183	174	150	159	147	149	151	150
Health and welfare	2	2	2	2	2	2	2	2	2	2
Culture and recreation	6	6	4	4	5	8	9	9	9	9
Miscellaneous	16	11	11	13	13	10	21	15	20	20
Total	283	293	300	297	296	299	311	311	310	309

Source: St. John Parish Finance Department

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

Function	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Fire										
Emergency responses	1,329	1,163	1,064	1,661	1,302	1,501	1,612	1,671	1,799	1,771
Fires extinguished	335	362	333	272	135	205	143	125	196	209
Refuse collection										
Refuse collected (tons per day)	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
Recyclables collected (tons per day)	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
Water										
New connections	389	72	53	58	64	50	66	173	140	65
Water main breaks	29	26	24	21	28	39	53	40	35	31
Average daily consumption (thousands of gallons)	4,655	4,322	5,119	5,119	5,222	7,020	5,985	7,159	6,896	6,965
Peak daily consumption (thousands of gallons)	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
Other public works										
Street resurfacing (miles)	-	-	-	-	-	-	-	-	-	-
Potholes repaired	157	76	64	64	125	112	89	87	93	57
Health and welfare	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
Culture and recreation	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
Wastewater										
Average daily sewage treatment (thousands of gallons)	2,280	3,219	5,600	5,910	5,917	7,520	7,175	6,770	7,166	8,305

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

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

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

Function	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Fire										
Stations	17	17	17	17	17	17	17	17	17	17
Pieces of equipment	48	39	39	52	52	52	52	46	46	48
Water										
Water mains (miles)	Not available	Not available	Not available	Not available	Not available	Not available	Not available	294	294	294
Fire hydrants	2,405				2,494	2,521	2,521	2,521	2,521	2,521
Storage capacity (thousands of gallons)	Not available	Not available	Not available	Not available	Not available	Not available	Not available	4,450	4,450	4,450
Other public works										
Streets (miles)	230	230	230	230	230	230	230	233	263	263
Highways (miles)	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned
Bridges	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned
Streetlights	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned
Traffic signals	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned
Health and welfare	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available
Culture and recreation										
Parks	9	10	10	11	11	11	11	13	13	13
Wastewater										
Sanitary and storm sewers (miles)	Not available	Not available	Not available	Not available	Not available	Not available	Not available	408	408	408
Treatment plants	7	7	7	7	7	7	7	7	7	7
Low-lift stations	160	160	187	183	188	187	187	176	177	177
Treatment capacity	Not available	Not available	Not available	Not available	Not available	Not available	Not available	9,660	9,660	9,660

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

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

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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of St. John the Baptist Parish Council (the "Parish"), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements and have issued our report thereon dated July 1, 2019. Our report includes a reference to other auditors who audited the financial statements of St. John the Baptist Parish Library (the "Library"), as described in our report on The Parish 's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Parish's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Parish's internal control. Accordingly, we do not express an opinion on the effectiveness of the Parish's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2018-001 that we consider to be a material weakness.

Compliance and Other Matters

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

Schedule of Findings and Questioned Costs

The Parish's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Parish's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Cary, Riggs & Ingram, L.L.C.

July 1, 2019

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

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

Report on Compliance for Each Major Federal Program

We have audited St. John the Baptist Parish Council's (the "Parish") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Parish's major federal programs for the year ended December 31, 2018. The Parish's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Parish's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Parish's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Parish's compliance.

Opinion on Each Major Federal Program

In our opinion, the Parish, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018.

Report on Internal Control Over Compliance

Management of the Parish, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Parish's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Parish's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance what we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Cary Riggs & Ingram, L.L.C.

July 1, 2019

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018**

Schedule of Expenditures of Federal Awards				
Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures	Passed Through to Sub-Recipients
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Pass through the State of Louisiana:				
Office of Community Development				
Community Development Block Grant - States' Program (Isaac)	14.228	B-13-DS-22-0001	\$ 2,409,202	\$ 33,735
FY 2016 LCDGB Public Facilities Program	14.228	2000285955	15,629	-
Total Department of Housing and Urban Development			<u>2,424,831</u>	<u>33,735</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Pass through State of Louisiana Department of Health and Hospitals:				
Cities Readiness Initiative Planning Program	93.069	-	16,982	-
Pass through Louisiana Association of Community Action Partnerships:				
Low Income Home Energy Assistance Program	93.568	-	30,735	-
Pass through State of Louisiana Workforce Commission:				
Community Services Block Grant	93.569	-	104,082	-
Total Department of Health and Human Services			<u>151,799</u>	<u>-</u>
DEPARTMENT OF AGRICULTURE				
Child Nutrition Cluster				
Pass through the Louisiana Department of Education:				
Summer Food Service Program	10.559	-	134,731	-
Total Child Nutrition Cluster			<u>134,731</u>	<u>-</u>
UNITED STATES DEPARTMENT OF THE INTERIOR				
Historic Preservation Fund Grants-In-Aid				
Historic Preservation Fund Grants-In-Aid	15.904	-	20,000	-
UNITED STATES ENVIRONMENTAL PROTECTION AGENCY				
Pass through Louisiana Department of Health and Hospitals				
Drinking Water State Revolving Fund Cluster				
Drinking Water Revolving Loan Fund	66.468	1095003-01	1,525	-
Lake Ponchartrain Basin Restoration Program (PRP)	66.125		<u>61,500</u>	<u>-</u>
Total United States Environmental Protection Agency			63,025	-
DEPARTMENT OF HOMELAND SECURITY				
Pass through the State of Louisiana:				
Governor's Office of Homeland Security and Emergency Preparedness				
Hazard Mitigation Grant	97.039	HMP 1786-095-0001	96,150	-
United Way Emergency Service Food Program	97.024	-	4,939	-
HMGP - Saferoom	97.039	HMGP 4080-095-0001	52,033	-
Permanent Generator	97.039	HMGP 1792-022-0002	24,145	-
Total Department of Homeland Security			<u>177,267</u>	<u>-</u>
DEPARTMENT OF TRANSPORTATION				
Highway Planning and Construction Cluster				
Pass through the Louisiana Office of State Parks				
Recreational Trails Program	20.219	H.007558	9,272	-
Recreational Trails Program	20.219	H.007559	445	-
Total Highway Planning and Construction Cluster			<u>9,717</u>	<u>-</u>
Consolidated Rail Infrastructure and Safety Improvements Program	20.325		<u>66,625</u>	<u>-</u>
Total Department of Transportation			76,342	-
TOTAL FEDERAL FINANCIAL ASSISTANCE			<u>\$ 3,047,995</u>	<u>\$ 33,735</u>

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, 2018

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, 2018. All federal financial assistance received directly from federal agencies is included on the schedule, as well as federal financial assistance passed-through other government agencies. There were no federal loans with ongoing compliance requirements, no federally funded insurance, and no noncash assistance. The Parish has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 2 - BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting, in accordance with generally accepted accounting principles, which is described in Note 1 to the Parish's basic financial statements for the year ended December 31, 2018.

**ST. JOHN THE BAPTIST PARISH COUNCIL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2018**

A. SUMMARY OF AUDITORS' RESULTS

1. The independent auditors' report expresses an unmodified opinion on the financial statements of the St. John the Baptist Parish Council (the "Parish").
2. One (1) material weakness identified in internal control over financial reporting are reported in the *Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of the Parish were reported in the *Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
4. The *Independent Auditors' Report on Compliance with Requirements that Could Have a Material Effect on Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance* expressed an unmodified opinion on the major federal program.
5. The *Independent Auditors' Report on Compliance with Requirements that Could Have a Material Effect on Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance* disclosed no findings that are required to be reported in accordance with Section 200.516 of the Uniform Guidance.
6. The following program was identified as a major program:

<u>Name of Federal Program (or Cluster)</u>	<u>CFDA No.</u>
Community Development Block Grant – States' Program	14.228

7. The threshold for distinguishing Types A programs was \$750,000.
8. A determination was made that the Parish qualified as a low-risk auditee.

B. FINDINGS RELATED TO THE FINANCIAL STATEMENTS

2018-001 Material Weakness – Lack of Internal Control Over Reconciliation of Revenue and Receivables for its Proprietary Fund – Utilities System.

Criteria: The Parish should have systems of internal control which ensure the basic financial statements for its Utilities Fund are presented in accordance with U.S. generally accepted accounting principles.

Condition: The Parish does not have adequate policies, procedures, and related internal controls to prepare accurate and complete financial statements for its Utilities Fund. During our audit, we noted

ST. JOHN THE BAPTIST PARISH COUNCIL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended December 31, 2018

that the Parish did not perform adequate reconciliations of revenue and receivables related to utility bills.

Cause: Due to turnover in personnel, the Parish did not perform adequate reconciliations of revenue and receivable related to utility bills.

Effect: The Parish recorded material adjustments to correct errors that were identified in the audit process to ensure the financial statements for its Utilities Fund were presented in accordance with U.S. Generally Accepted Accounting Principles.

Recommendation: The Parish should develop written procedures and provide training to personnel to ensure proper reconciliations are performed for its Utilities Fund.

C. FINDINGS AND QUESTIONED COSTS RELATED TO MAJOR FEDERAL AWARD PROGRAMS

None.

**ST. JOHN THE BAPTIST PARISH COUNCIL
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended December 31, 2018**

SECTION I FINDINGS RELATED TO FINANCIAL STATEMENT AUDIT

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

SECTION II FINDINGS RELATED TO MAJOR FEDERAL AWARD PROGRAMS

There were no findings related to major federal award programs in the prior year.

SECTION III OBSERVATIONS REPORTED IN THE MANAGEMENT LETTER

There were no management letter comments in the prior year.

**ST. JOHN THE BAPTIST PARISH COUNCIL
MANAGEMENT'S CORRECTIVE ACTION PLAN
For the Year Ended December 31, 2018**

SECTION I FINDINGS RELATED TO FINANCIAL STATEMENT AUDIT

2018-001 Material Weakness – Lack of Internal Control Over Reconciliation of Revenue and Receivables

Planned Corrective Action: The Parish integrated the utility billing process into their new accounting software in January 2018, developed written procedures, and ensured personnel received training over the new process. Management will ensure utility billings are fully reconciled on a monthly basis based on the training provided.

Anticipated Completion Date: July 31, 2019

Responsible Contact Person: Robert Figuero, Jr., Chief Financial Officer

SECTION II FINDINGS RELATED TO MAJOR FEDERAL AWARD PROGRAMS

None.