

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

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT**

Year Ended December 31, 2019

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**Submitted by:
Department of Finance**

INTRODUCTORY SECTION

**ST. JOHN THE BAPTIST PARISH COUNCIL
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ST. JOHN THE BAPTIST PARISH

Finance Department

October 16, 2020

The Honorable Jaclyn Hotard, 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, 2019, 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 Unit:
Criminal Court Fund

Discretely Presented Component Unit:
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, nine (9) playgrounds, 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 Parish continues to add and enhance miles of multi-use paths throughout the Parish, including the Mississippi River Levee. 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. 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 fourth 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 (7-8 (two teams), 9-10 and 11-12 year olds) participated in their respective league's semi-finals.

The Youth Baseball program entered its fourth year as a member of the Babe Ruth League's Cal Ripken Division and participation remained steady for the baseball programs. Despite the onset of the rainy season, participants managed to complete a successful season. The youth softball league again 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.

Participation in the Bidy Basketball program remained steady. Teams were comprised of boys and girls from ages seven to fourteen and complete at the intramural and tournament levels.

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 2019 the Planning and Zoning Department issued a total of 455 permits, including, but not limited to: new development construction (2 million), commercial construction (13.2 million), and residential construction (10.8 million).*

*Note: Values represent total construction value.

Permit Type	# of Permits Issued	Total Construction Value
New Residential	63	\$10,854,501
Other Residential	176	\$3,901,288
Residential Trades	125	\$1,282,143
New Commercial	9	\$13,224,190
Other Commercial	21	\$10,080,070
Commercial Trades	8	\$29,965
Signs	34	\$282,993
Mobile Homes	19	\$452,420

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 2019, 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. The Parish host 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 2019, over \$17 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 19 roads with an estimated cost of \$768 thousand.
- Upgrading and adding to Parks and Recreation Facilities, including approximately \$1 million in Phase 4 of the Multi-purpose Trail on the Mississippi River.
- Continuing \$130 thousand of construction on 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 of a \$8 million Oxidation Pond.
- Construction of 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.
- Construction of a \$900 thousand Communications tower through a partnership between the 911 Communications District and the Sheriff's Office.

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 was completed 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 was completed in 2019.

The wastewater department remains committed to improving the Parish's wastewater systems for its residents. Such improvements for 2019 consisted of the following:

Waste Water Collection

- \$1.1 million rehabilitation of the LaPlace Main Lift Station, completed in the summer of 2020
- \$200 thousand of West Bank Inflow and Infiltration repairs which included the purchase a VacCon Truck

Waste Water Treatment

- \$1.7 million for installation of emergency generators at lift stations and treatment plants

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 2019, the following project improvements have been completed or are underway:

Water Distribution

- \$216 thousand Shell potable water line, completed

Edgard Treatment Plant

- \$444 thousand Clarifier Rehabilitation Pleasure Bend, completed
- \$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, completed

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 2020, \$1.6 million 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
- 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, 2019, the Parish's capital assets amounted to \$234,237,213, 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.

Over the past year, St. John connected people and businesses to opportunities by building and leveraging partnerships at home and abroad. During 2019, 400 new industrial jobs and 101 new small businesses were brought into the Parish. St. John the Baptist Parish is home to 2,521 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 27 business training workshops and provided consultations to 420 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
2019	18,620	1,201	6.1%
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 approximately 1 percentage point, with the number of individuals unemployed reduced by approximately 1,201 since 2013. 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
2019	6.1%	5.2%	3.5%
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 2019 with the number of new business licenses down by 18 as compared to 2018. 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
2019	109
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 2019 held steady at \$170 thousand, which was an 8% rise from 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.

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 226 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 2019, the Business Training Center provided the following:

- 168 distinct clients served
- Consulting Sessions for 420 individuals and businesses
- 27 Business Training Workshops
- 10 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 2019, the Economic Development events included the following number of attendees:

- 20,000 - Andouille Festival
- 200 - Andouille Pageant
- 900 - Veterans Luncheon

- 5,000 - Independence Day Celebration
- 900 - Easter in the Park
- 325 - 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 | ▪ Local Transportation Assistance |
| ▪ Emergency Medication Assistance | ▪ Emergency Food Assistance |
| ▪ Emergency Rent/Mortgage Assistance | ▪ Emergency Utility Assistance |
| ▪ Local Employment Assistance | ▪ Client Education Project |
| ▪ Local Education Assistance | ▪ Bottles of Water Distributed |
| ▪ Heat Safety Tip 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 2019, the DHHS provided the following assistance:

- 87 families - Disaster Assistance
- 682 families - LiHEAP Assistance
- 253 families - Food Distribution

- 146 - Tax Returns Prepared
- 617- Children Fed 23,467 lunches - 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, 2019. 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, 2019. A single audit under 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, 2019.

AWARDS - PARISH

St. John the Baptist Parish Government was awarded the Certificate of Achievement for Excellence in Financial Reporting for sixteen (16) 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 2019 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.

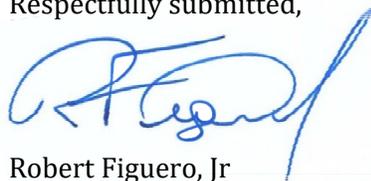
For the sixth (6th) consecutive year, the Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to St. John the Baptist Parish Government. In order to receive this award, a governmental unit must publish a budget document that 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 2020 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 CPA (Linda Hite Lulue), all members of the Finance Department, and all other participating employees who contributed to the daily financial information and the timely preparation of this report. Additionally, I would like to thank the Parish President and Parish Council for their continued interest and support in planning and conducting the operations of the Parish in a responsible and progressive manner.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "R. Figuero, Jr.", is written over a light blue rectangular background.

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, 2018

Christopher P. Morrill

Executive Director/CEO



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**St. John the Baptist Parish
Louisiana**

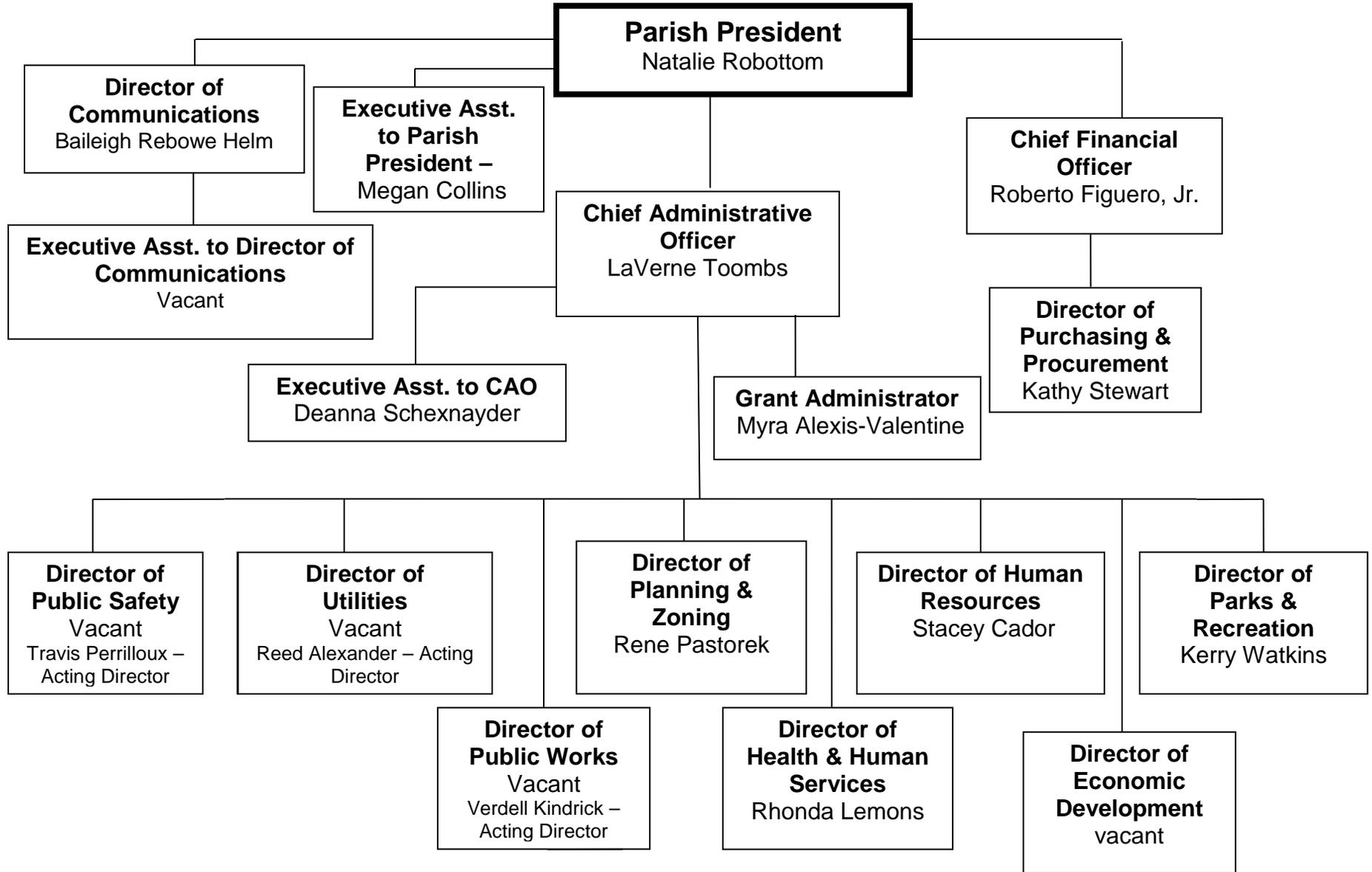
For the Fiscal Year Beginning

January 1, 2019

Christopher P. Morill

Executive Director

ST. JOHN THE BAPTIST PARISH
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 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 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, 2019, 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 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, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Parish as of December 31, 2019, 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 Note 20 to the financial statements, the Parish corrected an error that resulted in changes of (\$297,478), (\$615,361), and (\$818,377) to the December 31, 2018 fund balance of the General Fund, the 1992 General Obligation Sinking Fund, and Non-major governmental funds, respectively. 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 required pension and OPEB schedules, 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 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. In our opinion, based on our audit, the procedures performed as described above 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 October 16, 2020, 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.

Cary Riggs & Ingram, L.L.C.

October 16, 2020

REQUIRED SUPPLEMENTARY INFORMATION

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2019**

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, 2019. 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 \$206 million at December 31, 2019. Of this amount approximately \$180 million is net investment in capital assets. The Parish has an unrestricted net position (deficit) balance of approximately \$(19.6) million in the governmental activities and \$(8.1) million in its business-type activities that may be used to meet its ongoing obligations.

The total net position of the Parish increased in 2019 by approximately \$7.7 million. Net position of governmental activities increased by approximately \$14.8 million, while the net position of business-type activities decreased by approximately \$7.1 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 capital assets.

As of the close of the current year, the Parish's governmental funds reported combined ending fund balances of approximately \$69.1 million, an increase of approximately \$6.8 million in comparison with the prior year. At the end of the current year, unassigned fund balance for the General Fund was approximately \$1.4 million, or 14% of the total General Fund expenditures.

The Parish's total debt decreased by approximately \$6.2 million during the current year. This change was due to scheduled debt payments.

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, 2019**

Government-Wide Financial Statements

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

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. See Note 1 for further details.

Fund Financial Statements

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

The Parish has 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, 2019**

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

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

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

Notes to Financial Statements

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

Other Information

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As mentioned earlier, the assets and deferred outflows of St. John the Baptist Parish Council exceeded its liabilities and deferred inflows of resources by approximately \$206 million at December 31, 2019. The largest portion (87.7%) 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, 2019**

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

	Statement of Net Position*					
	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
	(as restated)				(as restated)	
Assets						
Current and other assets	\$ 80,400	\$ 70,251	\$ 5,844	\$ 8,097	\$ 86,244	\$ 78,348
Capital assets	119,014	115,540	115,223	118,914	234,237	234,454
Net Pension Asset	-	763	-	499	-	1,262
Total assets	<u>199,414</u>	<u>186,554</u>	<u>121,068</u>	<u>127,510</u>	<u>320,481</u>	<u>314,064</u>
Deferred outflows	10,734	4,457	4,125	936	14,859	5,393
Liabilities						
Long-term liabilities	96,053	92,726	18,233	13,192	114,286	105,918
Other liabilities	5,711	5,088	3,142	3,179	8,853	8,267
Total liabilities	<u>101,764</u>	<u>97,814</u>	<u>21,375</u>	<u>16,371</u>	<u>123,139</u>	<u>114,185</u>
Deferred inflows	5,356	5,015	988	2,122	6,344	7,137
Net position						
Net investment in capital assets	70,110	63,112	110,373	113,908	180,483	177,020
Restricted	52,505	44,115	590	490	53,095	44,605
Unrestricted	<u>(19,587)</u>	<u>(19,045)</u>	<u>(8,134)</u>	<u>(4,445)</u>	<u>(27,721)</u>	<u>(23,490)</u>
Total net position	<u>\$ 103,028</u>	<u>\$ 88,182</u>	<u>\$ 102,829</u>	<u>\$ 109,953</u>	<u>\$ 205,857</u>	<u>\$ 198,135</u>

Another portion of St. John the Baptist Parish's net position (25.8%) represents resources that are subject to restrictions on how they may be used. The majority of these restricted assets are the result of recent bond issuances to provide capital improvements to roads, drainage, and water system.

St. John the Baptist Parish's business-type activities net position decreased by approximately \$7.1 million due primarily to current year depreciation of capital assets. The Parish's governmental activities net position increased approximately \$14.8 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 \$5.6 million to approximately \$7.6 million, for the years ended December 31, 2018 and 2019, 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.

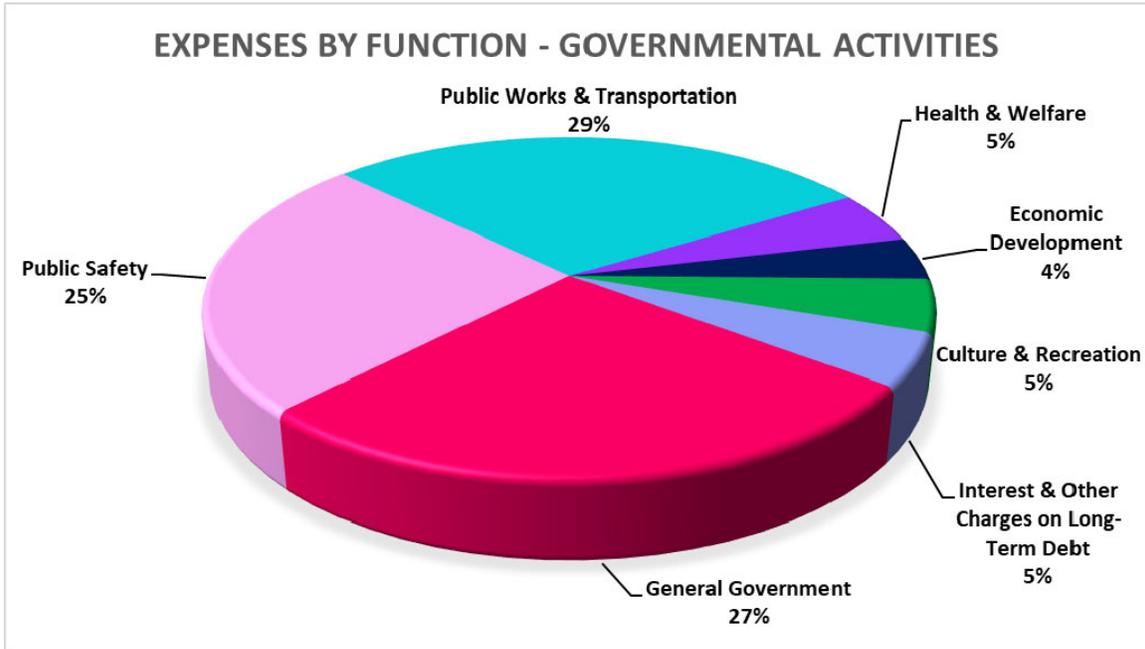
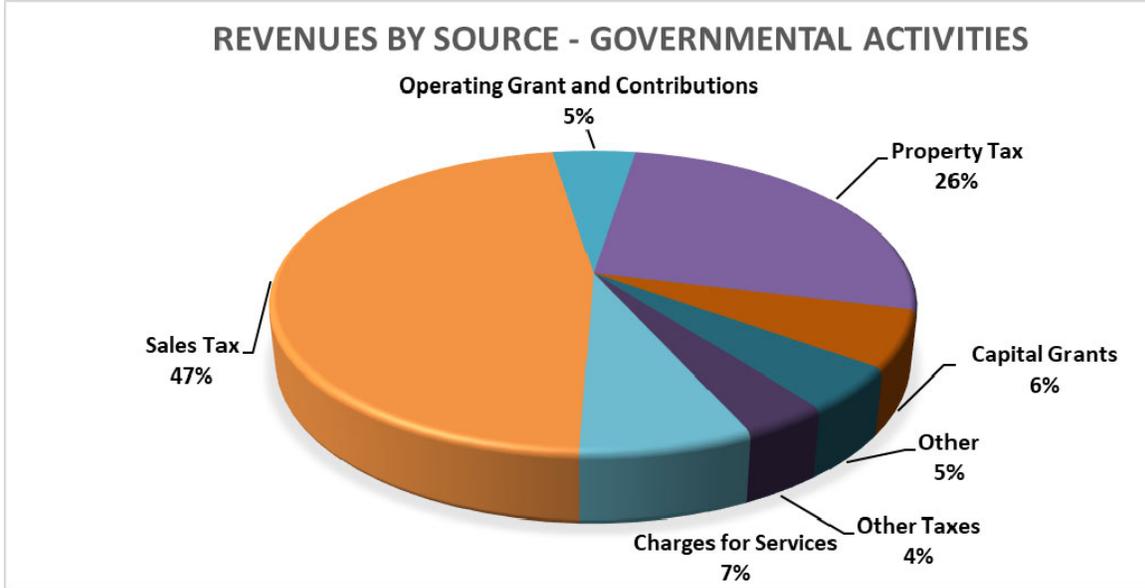
ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2019

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	
	2019	2018	2019	2018	2019	2018
Revenues						
Program revenues						
Charges for services	\$ 4,099	\$ 4,638	\$ 18,374	\$ 18,345	\$ 22,473	\$ 22,983
Operating grants and contributions	2,791	1,297	-	-	2,791	1,297
Capital grants and contributions	3,426	2,813	-	-	3,426	2,813
General revenues						
Property taxes	14,814	16,013	199	219	15,013	16,232
Sales taxes	26,394	21,103	-	-	26,394	21,103
Other taxes	2,043	2,055	-	-	2,043	2,055
Grants and contributions not restricted to specific programs	5	4	114	15	119	19
Other	<u>2,577</u>	<u>2,433</u>	<u>538</u>	<u>225</u>	<u>3,115</u>	<u>2,658</u>
Total revenues	<u>56,149</u>	<u>50,356</u>	<u>19,225</u>	<u>18,804</u>	<u>75,374</u>	<u>69,160</u>
Expenses						
General government	11,315	10,451	-	-	11,315	10,451
Public safety	10,190	10,240	-	-	10,190	10,240
Public works	12,083	12,353	-	-	12,083	12,353
Health and welfare	1,929	1,753	-	-	1,929	1,753
Economic development	1,623	1,763	-	-	1,623	1,763
Culture and recreation	2,240	2,318	-	-	2,240	2,318
Interest on long-term debt	2,054	2,270	-	-	2,054	2,270
Solid waste	-	-	3,788	3,702	3,788	3,702
Mosquito abatement	-	-	812	788	812	788
Water	-	-	12,105	10,341	12,105	10,341
Sewer	-	-	<u>9,514</u>	<u>8,804</u>	<u>9,514</u>	<u>8,804</u>
Total expenses	<u>41,434</u>	<u>41,148</u>	<u>26,219</u>	<u>23,635</u>	<u>67,653</u>	<u>64,783</u>
Excess (deficiency) before transfers	14,715	9,208	(6,994)	(4,831)	7,721	4,377
Transfers	<u>130</u>	<u>(2,058)</u>	<u>(130)</u>	<u>2,058</u>	<u>-</u>	<u>-</u>
Increase (decrease) in net position	14,845	7,150	(7,124)	(2,773)	7,721	4,377
Net position— beginning	<u>88,175</u>	<u>85,900</u>	<u>109,953</u>	<u>123,809</u>	<u>198,128</u>	<u>209,709</u>
Prior period adjustment	<u>8</u>	<u>(4,868)</u>	<u>-</u>	<u>(11,083)</u>	<u>8</u>	<u>(15,951)</u>
Net position – beginning, as restated	<u>88,183</u>	<u>81,032</u>	<u>109,953</u>	<u>112,726</u>	<u>198,136</u>	<u>193,758</u>
Net position – ending	<u>\$ 103,028</u>	<u>\$ 88,182</u>	<u>\$ 102,829</u>	<u>\$ 109,953</u>	<u>\$ 205,857</u>	<u>\$ 198,135</u>

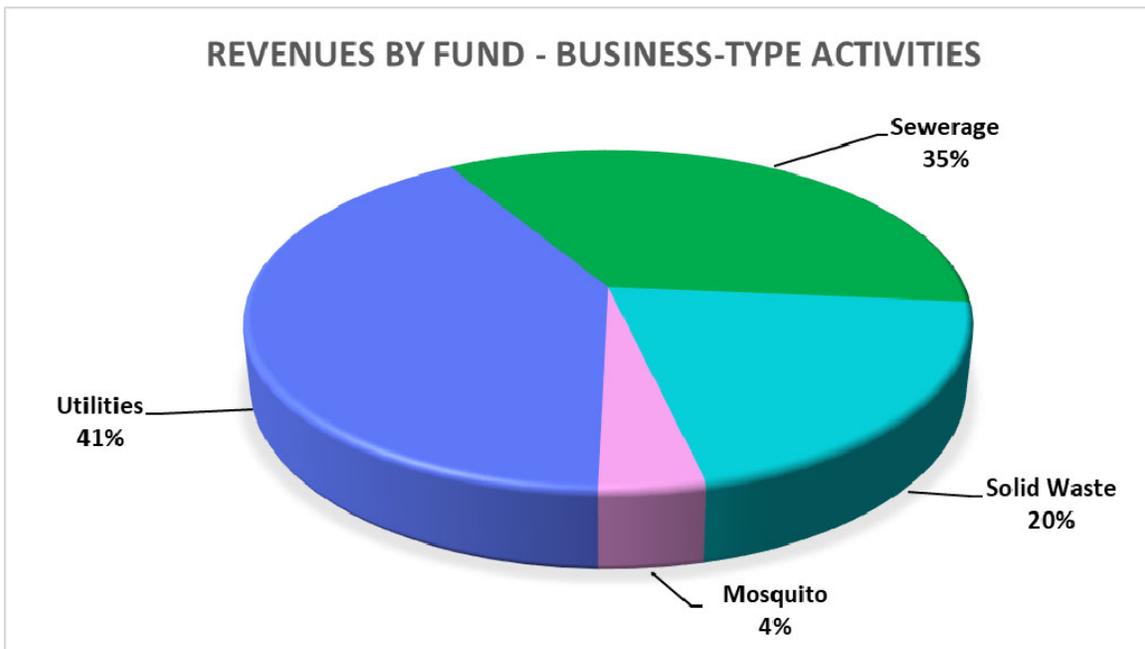
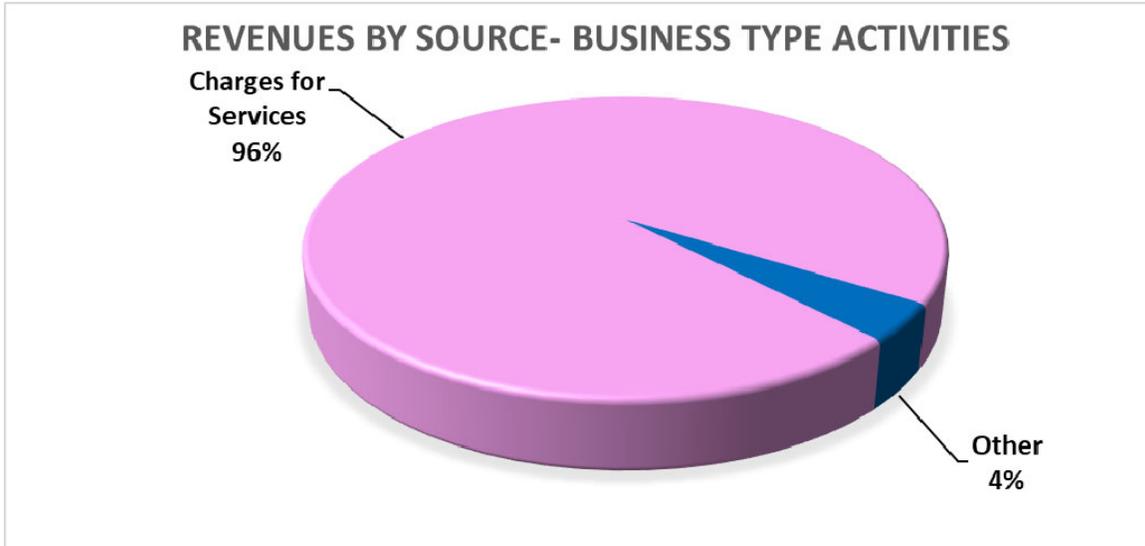
**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2019**

The following charts illustrate the revenues and expense for governmental activities for 2019:



**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2019**

The Parish's business-type revenues increased \$421 thousand or 3.06% from the previous year due primarily to an increase in Grant revenue received and charges for services. Charges for services and fees accounted for approximately 96.0% of revenues for business-type activities. The total expenses associated with business-type activities increased by \$2.6 million or 10.9% from the previous year primarily due to expenses relating to operating the Parish water and sewer facilities. The following charts illustrate the revenues and expense for business-type activities for 2019:



**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2019**

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

Governmental funds – The focus of St. John the Baptist Parish's *governmental funds* is to provide information on near-term inflows, outflows and balances of *spendable* resources. Such information is useful in assessing St. John the Baptist Parish's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of the government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, St. John the Baptist Parish's governmental funds reported combined ending fund balances of approximately \$69.1 million, an increase of approximately \$6.8 million in comparison with the restated prior year. Approximately 0.2% of this total amount (approximately \$125.4 thousand) constitutes *unassigned fund balance*. The remainder of fund balance is *nonspendable, restricted, or committed* to indicate that it is not available for new spending because it has already been reserved to liquidate contracts and purchase orders of the prior period, to pay debt service, or to finance capital projects.

The General Fund is the chief operating fund of St. John the Baptist Parish. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$1,391,664, while total fund balance reached \$1,453,369. 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 14.34% of total General Fund expenditures, while total fund balance represents 14.97% of that same amount.

The fund balance of St. John the Baptist Parish's General Fund decreased by \$1,247,836 during the current fiscal year due to changes in interfund activity.

The fund balance of the Sales Tax District special revenue fund increased by \$6,766,250 during the current fiscal year due to an increase in sales tax collections and decrease in interfund activity.

The fund balance of the Roads and Bridges Fund decreased by \$1,623,755 primarily due to an increase in capital outlay projects and transportation expenditures.

The fund balance of the 1992 General Obligation Sinking Fund decreased by \$1,256,458 due to scheduled debt payments.

The fund balance of the Fire Services Fund increased by \$309,000 due to an increase in sales tax collections and federal reimbursements and decreased capital outlay projects.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2019**

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 26, 2018 and the final revised budget was adopted on October 13, 2020.

A statement showing the Parish’s original and final budget compared with actual operating results is provided in the CAFR beginning on page 106.

A comparison of actual results as of December 31, 2019 and the original budget for the General Fund are as follows:

	Original Budget		Actual		Difference
Total revenues	\$ 4,658,340	\$	4,655,906	\$	(2,434)
Total expenditures	10,142,539		9,707,352		435,187
Other financing sources	<u>4,840,612</u>		<u>3,803,610</u>		<u>(1,307,002)</u>
Net change in fund balance	<u>\$ (643,587)</u>	\$	<u>(1,247,836)</u>	\$	<u>(604,249)</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	\$ 4,658,340	\$	4,655,906	\$	(2,434)
Total expenditures	10,142,539		9,797,535		345,004
Other financing sources	<u>4,840,612</u>		<u>3,917,396</u>		<u>(923,216)</u>
Net change in fund balance	<u>\$ (643,587)</u>	\$	<u>(1,224,233)</u>	\$	<u>(580,646)</u>

Total revenue in the final amended budget were lower than the original budget primarily due to decreased collections of ad valorem taxes and occupational licenses than originally projected.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2019

CAPITAL ASSETS AND DEBT ADMINISTRATION

The Parish's investment in capital assets as of December 31, 2019 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	
	2019	2018	2019	2018	2019	2018
Land	\$ 4,494	\$ 4,494	\$ 1,719	\$ 1,719	\$ 6,213	\$ 6,213
Buildings	45,033	33,537	9,957	10,351	54,990	43,888
Equipment & fixtures	10,884	11,087	2,949	2,369	13,834	13,456
Infrastructure	50,383	41,925	100,130	104,094	150,513	146,019
Construction in progress	8,220	24,497	468	381	8,688	24,878
Total	<u>\$ 119,014</u>	<u>\$ 115,540</u>	<u>\$ 115,223</u>	<u>\$ 118,914</u>	<u>\$ 234,237</u>	<u>\$ 234,454</u>

There was a \$3.5 million or 3.0% increase in governmental activities capital assets, net of depreciation expense, is due primarily to completed construction in progress. The capital assets for business-type activities, net of depreciation expense, decreased approximately \$3.7 million or 3.1% primarily due to current year depreciation expense. 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 \$69 million in long-term debt as shown in the table below:

	Outstanding long-term debt (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
General obligation bonds	\$ 49,625	\$ 54,175	\$ -	\$ -	\$ 49,625	\$ 54,175
Certificates of indebtedness	71	135	-	-	71	135
Public improvement bonds	11,135	11,980	-	-	11,135	11,980
Sales tax bonds	2,505	2,930	-	-	2,505	2,930
Capital lease obligations	258	344	-	-	258	344
Loans	734	787	1,970	1,846	2,704	2,633
Revenue bonds	-	-	2,880	3,160	2,880	3,160
Discount/Premiums	139	202	-	-	139	202
Total	<u>\$ 64,467</u>	<u>\$ 70,553</u>	<u>\$ 4,850</u>	<u>\$ 5,006</u>	<u>\$ 69,317</u>	<u>\$ 75,559</u>

The Parish's long-term debt decreased by approximately \$6.2 million. This change was due to scheduled debt payments.

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2019**

NEW REPORTING STANDARDS

In May 2020, the Governmental Accounting Standards Board Issued Statement 95 *Postponement of the Effective Dates of Certain Authoritative Guidance* which was effective as of that date. As a result, previously issued statements that would have become effective in the current or future years have been postponed by a year or more. These statements address:

- Asset retirement obligations;
- Fiduciary activities;
- Leases;
- Disclosures related to debt; and
- Accounting for interest costs incurred before the end of a construction period.

The Parish is currently evaluating the effects that these statements will have on its financial statements.

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, 2019

	PRIMARY GOVERNMENT			COMPONENT
	GOVERNMENTAL	BUSINESS-TYPE	TOTAL	UNIT
	ACTIVITIES	ACTIVITIES		LIBRARY
ASSETS				
Cash and cash equivalents	\$ 55,130,411	\$ 2,382,645	\$ 57,513,056	\$ 10,234,324
Inventory, at cost	-	193,056	193,056	-
Receivables, net				
Accounts	381,986	2,516,088	2,898,074	-
Ad valorem taxes	15,025,989	-	15,025,989	4,350,895
Sales and use taxes	4,719,088	-	4,719,088	-
Other	276,120	-	276,120	58,674
Due from other governments	2,647,496	251,128	2,898,624	-
Prepaid items	260,447	120,192	380,639	-
Restricted assets	-	2,339,671	2,339,671	-
Internal balances	1,957,910	(1,957,910)	-	-
Capital assets not being depreciated	12,713,428	2,187,517	14,900,945	-
Capital assets being depreciated, net	106,300,579	113,035,689	219,336,268	5,619,330
TOTAL ASSETS	199,413,454	121,068,076	320,481,530	20,263,223
DEFERRED OUTFLOWS OF RESOURCES				
Deferred amounts related to pension liability	5,789,642	2,224,062	8,013,704	635,186
Deferred amounts on other post-employment benefits	3,694,465	1,900,438	5,594,903	405,376
Deferred amounts related to refunding	1,249,815	-	1,249,815	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	10,733,922	4,124,500	14,858,422	1,040,562
LIABILITIES				
Accounts, salaries, and other payables	4,870,313	1,580,031	6,450,344	19,798
Contracts payable	312,668	-	312,668	-
Deposits due others	-	1,289,532	1,289,532	-
Other liabilities	48,560	263,064	311,624	-
Interest payable	479,637	9,661	489,298	-
Noncurrent liabilities:				
Due within one year	6,858,684	748,069	7,606,753	152,229
Due in more than one year	89,193,900	17,484,568	106,678,468	2,844,205
TOTAL LIABILITIES	101,763,762	21,374,925	123,138,687	3,016,232
DEFERRED INFLOWS OF RESOURCES				
Advance tax payments	2,813,022	38,208	2,851,230	791,212
Deferred amounts related to pension liability	1,034,229	174,059	1,208,288	47,329
Deferred amounts on other post-employment benefits	1,508,863	776,162	2,285,025	136,373
TOTAL DEFERRED INFLOWS OF RESOURCES	5,356,114	988,429	6,344,543	974,914
NET POSITION				
Net investment in capital assets	70,109,828	110,372,973	180,482,801	5,619,330
Restricted for:				
Special revenue	44,718,069	-	44,718,069	-
Debt service	7,787,315	429,067	8,216,382	-
Customer deposits	-	160,820	160,820	-
Book purchases	-	-	-	2,833
Endowment	-	-	-	5,000
Unrestricted (deficit)	(19,587,712)	(8,133,638)	(27,721,350)	11,685,476
TOTAL NET POSITION	\$ 103,027,500	\$ 102,829,222	\$ 205,856,722	\$ 17,312,639

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, 2019

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 11,314,689	\$ 1,534,937	\$ 95,369	\$ 327,093
Public safety	10,189,581	1,519,013	1,516,252	137,083
Public works and transportation	12,082,651	375,608	667,084	2,166,127
Health and welfare	1,929,383	509,016	305,325	-
Economic development	1,622,860	-	142,874	-
Culture and recreation	2,240,414	160,874	63,914	795,644
Interest and other charges on long-term debt	2,054,059	-	-	-
Total Governmental Activities	<u>41,433,637</u>	<u>4,099,448</u>	<u>2,790,818</u>	<u>3,425,947</u>
Business-type Activities:				
Solid Waste	3,788,198	3,883,888	-	-
Mosquito	812,173	537,607	-	-
Utilities	12,104,357	7,632,983	-	-
Sewer	9,513,642	6,319,377	-	-
Total Business-type Activities	<u>26,218,370</u>	<u>18,373,855</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>\$ 67,652,007</u>	<u>\$ 22,473,303</u>	<u>\$ 2,790,818</u>	<u>\$ 3,425,947</u>
Component Unit:				
Library	<u>\$ 3,864,837</u>	<u>\$ 42,801</u>	<u>\$ 12,447</u>	<u>\$ -</u>

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

Change in net position

Net position-beginning of year
Prior period adjustments
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
\$ (9,357,290)	\$ -	\$ (9,357,290)	\$ -
(7,017,233)	-	(7,017,233)	-
(8,873,832)	-	(8,873,832)	-
(1,115,042)	-	(1,115,042)	-
(1,479,986)	-	(1,479,986)	-
(1,219,982)	-	(1,219,982)	-
(2,054,059)	-	(2,054,059)	-
<u>(31,117,424)</u>	<u>-</u>	<u>(31,117,424)</u>	<u>-</u>
-	95,690	95,690	-
-	(274,566)	(274,566)	-
-	(4,471,374)	(4,471,374)	-
-	(3,194,265)	(3,194,265)	-
<u>-</u>	<u>(7,844,515)</u>	<u>(7,844,515)</u>	<u>-</u>
<u>(31,117,424)</u>	<u>(7,844,515)</u>	<u>(38,961,939)</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,819,923)</u>
14,813,818	198,856	15,012,674	4,573,914
26,393,581	-	26,393,581	-
1,379,713	-	1,379,713	-
37,282	-	37,282	-
25,300	-	25,300	-
600,984	-	600,984	-
779,601	-	779,601	88,010
5,000	114,065	119,065	-
404,290	43,931	448,221	51,323
1,393,090	493,788	1,886,878	37,889
130,101	(130,101)	-	-
<u>45,962,760</u>	<u>720,539</u>	<u>46,683,299</u>	<u>4,751,136</u>
14,845,336	(7,123,976)	7,721,360	931,213
<u>88,174,518</u>	<u>109,953,198</u>	<u>198,127,716</u>	<u>15,783,731</u>
<u>7,646</u>	<u>-</u>	<u>7,646</u>	<u>597,695</u>
<u>88,182,164</u>	<u>109,953,198</u>	<u>198,135,362</u>	<u>16,381,426</u>
<u>\$ 103,027,500</u>	<u>\$ 102,829,222</u>	<u>\$ 205,856,722</u>	<u>\$ 17,312,639</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2019**

	General	Sales Tax District	Roads and Bridges	1992 General Obligation Sinking	Fire Services	Non-Major Governmental Funds	Total Governmental Funds
ASSETS							
Cash and cash equivalents	\$ 614,942	\$ 11,347,139	\$ 343,251	\$ 1,671,164	\$ 4,041,065	\$ 37,112,850	\$ 55,130,411
Receivables (net of allowances for uncollectible)							
Accounts	111,277	-	-	-	247	270,462	381,986
Ad valorem taxes	2,189,443	-	-	5,302,575	-	7,533,971	15,025,989
Sales and use taxes	13,752	2,006,080	809,777	-	1,079,702	809,777	4,719,088
Other	26,972	-	97,929	-	-	151,219	276,120
Due from other funds	233,092	1,829,607	697,719	-	159,697	1,000,976	3,921,091
Due from other governments	41,665	-	675,874	-	180,431	1,749,526	2,647,496
Prepaid items	61,705	-	86,489	-	64,623	47,630	260,447
TOTAL ASSETS	\$ 3,292,848	\$ 15,182,826	\$ 2,711,039	\$ 6,973,739	\$ 5,525,765	\$ 48,676,411	\$ 82,362,628
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts, salaries, and other payables	\$ 697,379	\$ -	\$ 807,408	\$ -	\$ 333,329	\$ 3,032,197	\$ 4,870,313
Contracts payable	-	-	58,302	-	82,974	171,392	312,668
Due to other funds	528,766	-	11,693	-	57,274	1,365,448	1,963,181
Other liabilities	-	-	-	-	-	48,560	48,560
TOTAL LIABILITIES	1,226,145	-	877,403	-	473,577	4,617,597	7,194,722
DEFERRED INFLOWS OF RESOURCES							
Advance tax payments	405,158	-	-	994,985	-	1,412,879	2,813,022
Unavailable revenues	208,176	-	631,800	853,015	115,759	1,413,230	3,221,980
TOTAL DEFERRED INFLOWS OF RESOURCES	613,334	-	631,800	1,848,000	115,759	2,826,109	6,035,002
Fund balance:							
Nonspendable	61,705	-	86,489	-	64,623	47,630	260,447
Restricted	-	15,182,826	1,115,347	5,125,739	4,871,806	26,209,666	52,505,384
Committed	-	-	-	-	-	16,241,651	16,241,651
Unassigned	1,391,664	-	-	-	-	(1,266,242)	125,422
Total fund balances	1,453,369	15,182,826	1,201,836	5,125,739	4,936,429	41,232,705	69,132,904
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	\$ 3,292,848	\$ 15,182,826	\$ 2,711,039	\$ 6,973,739	\$ 5,525,765	\$ 48,676,411	\$ 82,362,628

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, 2019**

Fund Balances, Total Governmental Funds	\$ 69,132,904
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.	119,014,007
Unavailable revenues are deferred in governmental funds but not in governmental activities	3,221,980
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	5,789,642
OPEB related deferrals included as deferred outflows of resources on the Statement of Net Position	3,694,465
Deferred amounts related to refunding are deferred outflows of resources on the Statement of Net Position	1,249,815
Pension related deferrals are deferred inflows of resources on the Statement of Net Position	(1,034,229)
OPEB related deferrals are deferred inflows of resources on the Statement of Net Position	(1,508,863)
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	(479,637)
Bonds payable	(63,265,000)
Certificates of indebtedness payable	(71,000)
Loan payable	(734,186)
Capital lease obligations	(258,272)
Net pension liability	(10,364,519)
Total OPEB liability	(21,220,828)
Premiums	(138,779)
	<hr/>
Net Position of Governmental Activities	<u>\$ 103,027,500</u>

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, 2019**

	General	Sales Tax District	Roads and Bridges	1992 General Obligation Sinking	Fire Services	Non-Major Governmental Funds	Total Governmental Funds
REVENUES							
Taxes:							
Ad valorem	\$ 2,242,410	\$ -	\$ -	\$ 4,967,763	\$ -	\$ 7,841,627	\$ 15,051,800
Sales and use	-	11,308,717	4,525,460	-	6,033,944	4,525,460	26,393,581
Video poker	-	-	-	-	-	600,984	600,984
Licenses and permits	1,956,629	-	-	-	-	-	1,956,629
Intergovernmental revenues:							
Federal grants	137,595	-	132,843	-	793,947	4,102,442	5,166,827
State funds:							
Parish transportation funds	-	-	534,241	-	-	-	534,241
State revenue sharing	59,527	-	-	-	-	720,198	779,725
Other	62,582	-	-	-	165,978	409,535	638,095
Local	-	-	-	-	137,083	-	137,083
Fees, charges, and commissions for services	133,553	-	111,880	-	-	1,467,930	1,713,363
Fines and forfeitures	-	-	25,034	-	-	1,519,013	1,544,047
Investment earnings	10,286	60,432	8,814	13,732	28,512	282,514	404,290
Other revenues	53,324	-	293,700	1,743	330,664	380,649	1,060,080
Total Revenues	4,655,906	11,369,149	5,631,972	4,983,238	7,490,128	21,850,352	55,980,745

(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, 2019**

	General	Sales Tax District	Roads and Bridges	1992 General Obligation Sinking	Fire Services	Non-Major Governmental Funds	Total Governmental Funds
EXPENDITURES							
Current:							
General government	\$ 7,124,940	\$ 299,826	\$ -	\$ 215,564	\$ -	\$ 2,355,856	\$ 9,996,186
Public safety	2,089,241	-	-	-	4,991,454	1,759,183	8,839,878
Public works	-	-	-	-	-	1,576,208	1,576,208
Health and welfare	338,847	-	-	-	-	1,466,056	1,804,903
Economic development	-	-	-	-	-	1,540,511	1,540,511
Transportation	-	-	6,489,173	-	-	1,021,178	7,510,351
Culture and recreation	-	-	-	-	-	1,383,492	1,383,492
Capital outlay	34,016	-	2,050,544	-	1,788,599	4,707,603	8,580,762
Debt service							
Principal	114,000	-	-	4,550,000	86,091	1,273,000	6,023,091
Interest	6,308	-	-	1,474,132	-	562,644	2,043,084
Total Expenditures	9,707,352	299,826	8,539,717	6,239,696	6,866,144	17,645,731	49,298,466
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,051,446)	11,069,323	(2,907,745)	(1,256,458)	623,984	4,204,621	6,682,279
OTHER FINANCING SOURCES (USES)							
Debt issued	-	-	-	-	-	-	-
Premium on debt issued	-	-	-	-	-	-	-
Issuance of refunding bonds	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	4,238,896	-	2,038,365	-	338,717	3,165,758	9,781,736
Transfers out	(435,286)	(4,303,073)	(754,375)	-	(653,701)	(3,505,200)	(9,651,635)
Total Other Financing Sources (Uses)	3,803,610	(4,303,073)	1,283,990	-	(314,984)	(339,442)	130,101
Net Change in Fund Balances	(1,247,836)	6,766,250	(1,623,755)	(1,256,458)	309,000	3,865,179	6,812,380
Fund balances -- beginning of year	2,998,683	8,416,576	2,825,591	6,997,558	4,627,429	38,185,903	64,051,740
Restatements	(297,478)	-	-	(615,361)	-	(818,377)	(1,731,216)
Fund balances -- beginning of year as restated	2,701,205	8,416,576	2,825,591	6,382,197	4,627,429	37,367,526	62,320,524
Fund balances -- end of year	\$ 1,453,369	\$ 15,182,826	\$ 1,201,836	\$ 5,125,739	\$ 4,936,429	\$ 41,232,705	\$ 69,132,904

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, 2019**

Net Change in Fund Balances, Total Governmental Funds	\$ 6,812,380
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:	
Capital outlays	8,580,762
Depreciation expense	(5,107,050)
Contributions to the pension plan in the current fiscal year are not included on the Statement of Activities	(10,440)
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:	
Principal payments on long-term debt	5,937,000
Changes to premiums and discounts	62,813
Capital lease payments	86,091
Decrease in accrued interest payable	65,081
Change in deferred outflow of resources on refunding	(138,869)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	
Pension expense	(1,213,605)
OPEB expense	(63,944)
Difference in revenue recognition on the modified accrual basis as reported in the fund statements versus revenue recognition on the full accrual basis	<u>(164,883)</u>
Change in Net Position of Governmental Activities	<u><u>\$ 14,845,336</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, 2019**

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Total Enterprise Funds
	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	
ASSETS					
Current assets					
Cash and cash equivalents	\$ 765,285	\$ 16,205	\$ 753,322	\$ 847,833	\$ 2,382,645
Inventory	-	-	193,056	-	193,056
Receivables, net	-	198,892	2,310,996	6,200	2,516,088
Due from other funds	2,754,300	356,752	83,686	3,603,492	6,798,230
Due from other governments	-	-	-	251,128	251,128
Prepaid items	-	-	60,096	60,096	120,192
Restricted cash	-	-	2,339,671	-	2,339,671
Total current assets	<u>3,519,585</u>	<u>571,849</u>	<u>5,740,827</u>	<u>4,768,749</u>	<u>14,601,010</u>
Noncurrent assets					
Capital assets, net	-	-	52,396,551	62,826,655	115,223,206
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>52,396,551</u>	<u>62,826,655</u>	<u>115,223,206</u>
TOTAL ASSETS	<u>3,519,585</u>	<u>571,849</u>	<u>58,137,378</u>	<u>67,595,404</u>	<u>129,824,216</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred amounts related to pension liability	-	-	1,086,320	1,137,742	2,224,062
Deferred amounts related to OPEB liability	-	-	1,021,334	879,104	1,900,438
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>2,107,654</u>	<u>2,016,846</u>	<u>4,124,500</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 3,519,585</u>	<u>\$ 571,849</u>	<u>\$ 60,245,032</u>	<u>\$ 69,612,250</u>	<u>\$ 133,948,716</u>
LIABILITIES					
Current liabilities					
Accounts and salaries payable	\$ 317,250	\$ 60,236	\$ 708,927	\$ 493,618	\$ 1,580,031
Due to other funds	-	-	7,086,421	1,669,719	8,756,140
Other liabilities	-	-	162,899	100,165	263,064
Bonds and loans payable, current portion	-	-	399,000	-	399,000
Total OPEB liability, current portion	-	-	187,597	161,472	349,069
Accrued interest payable	-	-	9,661	-	9,661
Current liabilities payable from restricted assets:					
Customer deposits	-	-	1,289,532	-	1,289,532
Total current liabilities	<u>317,250</u>	<u>60,236</u>	<u>9,844,037</u>	<u>2,424,974</u>	<u>12,646,497</u>
Noncurrent liabilities					
Bonds and loans payable	-	-	4,451,233	-	4,451,233
Net pension liability	-	-	1,220,078	1,246,301	2,466,379
Total OPEB liability	-	-	5,678,899	4,888,057	10,566,956
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>11,350,210</u>	<u>6,134,358</u>	<u>17,484,568</u>
TOTAL LIABILITIES	<u>317,250</u>	<u>60,236</u>	<u>21,194,247</u>	<u>8,559,332</u>	<u>30,131,065</u>
DEFERRED INFLOWS OF RESOURCES					
Advance tax payments	-	38,208	-	-	38,208
Deferred amounts related to pension liability	-	-	64,724	109,335	174,059
Deferred amounts related to OPEB liability	-	-	417,126	359,036	776,162
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>38,208</u>	<u>481,850</u>	<u>468,371</u>	<u>988,429</u>
NET POSITION					
Net investment in capital assets	-	-	47,546,318	62,826,655	110,372,973
Restricted:					
Debt service	-	-	429,067	-	429,067
Customer deposits	-	-	160,820	-	160,820
Unrestricted	3,202,335	473,405	(9,567,270)	(2,242,108)	(8,133,638)
Total net position	<u>3,202,335</u>	<u>473,405</u>	<u>38,568,935</u>	<u>60,584,547</u>	<u>102,829,222</u>
TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	<u>\$ 3,519,585</u>	<u>\$ 571,849</u>	<u>\$ 60,245,032</u>	<u>\$ 69,612,250</u>	<u>\$ 133,948,716</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, 2019

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Total Enterprise Funds
	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	
OPERATING REVENUES					
Charges for Services:					
Water sales	\$ -	\$ -	\$ 7,519,901	\$ -	\$ 7,519,901
Sewer charges	-	-	-	5,270,629	5,270,629
Mosquito abatement	-	537,607	-	-	537,607
Fees, charges, and commissions	3,883,888	-	113,078	1,048,748	5,045,714
Other income	-	67	234,377	259,348	493,792
Total revenues	<u>3,883,888</u>	<u>537,674</u>	<u>7,867,356</u>	<u>6,578,725</u>	<u>18,867,643</u>
OPERATING EXPENSES					
General administration	3,000	-	1,673,955	884,876	2,561,831
Purification	-	-	2,354,899	-	2,354,899
Distribution	-	-	1,057,542	-	1,057,542
Sales and operations	-	-	4,143,492	3,278,533	7,422,025
Plant	-	-	-	2,205,890	2,205,890
Vehicles	-	-	-	101,211	101,211
Indirect costs	168,000	-	-	-	168,000
Contract services	3,617,198	812,173	139,933	40,200	4,609,504
Depreciation	-	-	2,522,177	3,002,932	5,525,109
Total operating expenses	<u>3,788,198</u>	<u>812,173</u>	<u>11,891,998</u>	<u>9,513,642</u>	<u>26,006,011</u>
Operating income (loss)	<u>95,690</u>	<u>(274,499)</u>	<u>(4,024,642)</u>	<u>(2,934,917)</u>	<u>(7,138,368)</u>
NONOPERATING REVENUES (EXPENSE)					
Ad valorem tax	-	198,856	-	-	198,856
Grant revenue	-	-	10,735	103,330	114,065
Interest revenue	7,479	834	24,677	10,941	43,931
Interest expense	-	-	(212,359)	-	(212,359)
Net nonoperating income (expense)	<u>7,479</u>	<u>199,690</u>	<u>(176,947)</u>	<u>114,271</u>	<u>144,493</u>
Change in net position before transfers	<u>103,169</u>	<u>(74,809)</u>	<u>(4,201,589)</u>	<u>(2,820,646)</u>	<u>(6,993,875)</u>
Transfers in	-	60,000	1,587,437	183,808	1,831,245
Transfers out	<u>(52,363)</u>	<u>-</u>	<u>(1,001,139)</u>	<u>(907,844)</u>	<u>(1,961,346)</u>
Change in net position	50,806	(14,809)	(3,615,291)	(3,544,682)	(7,123,976)
Net position-beginning 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>
Net position - end of year	<u>\$ 3,202,335</u>	<u>\$ 473,405</u>	<u>\$ 38,568,935</u>	<u>\$ 60,584,547</u>	<u>\$ 102,829,222</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, 2019

	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Enterprise Funds
Cash Flows From Operating Activities:					
Receipts from customers and users	\$ 3,883,888	\$ 585,252	\$ 8,461,077	\$ 6,322,991	\$ 19,253,208
Other receipts	-	-	234,377	259,348	493,725
Payments to suppliers	(161,535)	(820,748)	(2,040,647)	(3,357,401)	(6,380,331)
Payments to employees and related benefits	-	-	(6,261,936)	(2,719,592)	(8,981,528)
Contract services	(3,617,198)	-	-	-	(3,617,198)
Receipts from (payments for) interfund services provided	(325,857)	(20,075)	37,145	(106,880)	(415,667)
Payments for interfund services used	-	-	482,559	21,482	504,041
Net Cash Provided by (Used in) Operating Activities	<u>(220,702)</u>	<u>(255,571)</u>	<u>912,575</u>	<u>419,948</u>	<u>856,250</u>
Cash Flows From NonCapital Financing Activities:					
Transfers to other funds	(52,363)	-	(1,001,139)	(907,844)	(1,961,346)
Advances from other funds	-	60,000	1,587,437	183,808	1,831,245
Ad valorem taxes	-	198,856	-	-	198,856
Subsidy from federal grants	-	-	10,735	103,330	114,065
Net Cash Provided by (Used in) NonCapital Financing Activities	<u>(52,363)</u>	<u>258,856</u>	<u>597,033</u>	<u>(620,706)</u>	<u>182,820</u>
Cash Flows From Capital and Related Financing Activities:					
Proceeds from capital debt	-	-	220,247	-	220,247
Purchases of capital assets	-	-	(1,036,141)	(798,440)	(1,834,581)
Principal paid on capital debt	-	-	(376,000)	-	(376,000)
Interest paid on capital debt	-	-	(212,359)	-	(212,359)
Net Cash Used in Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>(1,404,253)</u>	<u>(798,440)</u>	<u>(2,202,693)</u>
Cash Flows From Investing Activities:					
Interest and dividends received	7,479	834	24,677	10,941	43,931
Net Cash Provided by Investing Activities	<u>7,479</u>	<u>834</u>	<u>24,677</u>	<u>10,941</u>	<u>43,931</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(265,586)	4,119	130,032	(988,257)	(1,119,692)
Cash and Cash Equivalents, Beginning of Year	1,030,871	12,086	2,962,961	1,836,090	5,842,008
Cash and Cash Equivalents, End of Year	<u>\$ 765,285</u>	<u>\$ 16,205</u>	<u>\$ 3,092,993</u>	<u>\$ 847,833</u>	<u>\$ 4,722,316</u>

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (CONTINUED)
For the Year Ended December 31, 2019**

	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Enterprise Funds
Reconciliation to Statement of Fund Net Position:					
Cash and cash equivalents	\$ 765,285	\$ 16,205	\$ 753,322	\$ 847,833	\$ 2,382,645
Restricted assets - cash and cash equivalents	-	-	2,339,671	-	2,339,671
Cash and Cash Equivalents, End of Year	<u>\$ 765,285</u>	<u>\$ 16,205</u>	<u>\$ 3,092,993</u>	<u>\$ 847,833</u>	<u>\$ 4,722,316</u>
Reconciliation of Operating Income to Net Cash Provided by (Used in) Operating Activities:					
Operating income (loss)	\$ 95,690	\$ (274,499)	\$ (4,024,642)	\$ (2,934,917)	\$ (7,138,368)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation expense	-	-	2,522,177	3,002,932	5,525,109
Changes in assets and liabilities:					
Accounts receivable	-	9,370	828,098	(900)	836,568
Intergovernmental receivables	-	-	-	4,514	4,514
Due from other funds	(325,857)	(20,075)	37,145	(106,880)	(415,667)
Inventories	-	-	240,485	-	240,485
Prepaid items	-	-	(18,895)	(18,895)	(37,790)
Deferred inflows and outflows	-	38,208	(2,018,335)	(1,992,502)	(3,972,629)
Customer deposits	-	-	28,360	-	28,360
Accounts payable	9,465	(8,575)	140,247	(109,900)	31,237
Other liabilities	-	-	(100,109)	3,571	(96,538)
Net pension asset	-	-	1,435,969	1,529,937	2,965,906
Net OPEB liability	-	-	1,359,516	1,021,506	2,381,022
Due to other funds	-	-	482,559	21,482	504,041
Total Adjustments	<u>(316,392)</u>	<u>18,928</u>	<u>4,937,217</u>	<u>3,354,865</u>	<u>7,994,618</u>
Net Cash Provided by (Used in) Operating Activities	<u>\$ (220,702)</u>	<u>\$ (255,571)</u>	<u>\$ 912,575</u>	<u>\$ 419,948</u>	<u>\$ 856,250</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, 2019

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 46,000. Council offices are located in the Parish office building at 1811 West Airline Highway, LaPlace.

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (CONTINUED)

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

a. Blended Component Unit

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

b. Discretely Presented Component Unit

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

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e. the Statement of Net Position and the Statement of Activities) report information on all of the activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. 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, 2019**

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.

The Parish reports the following major governmental funds:

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 $\frac{3}{8}$ % 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 accounts for the cost associated with the paid personnel for the fire departments. In 2015, the Parish combined the four Volunteer Fire Departments into the Fire Services Fund. The revenue of the Volunteer Fire Departments is generated from a $\frac{1}{4}$ % sales tax for the fire departments along with a 2% fire insurance rebate.

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. In addition, other revenues are generated from the operations of this department, such as animal fees, grass cutting, etc.

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

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, 2019.

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.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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".

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 to be refunded when customers discontinue service.

L. CAPITAL ASSETS

Capital assets, which include land, buildings and building improvements, vehicles, furniture fixtures and equipment, and infrastructure assets (streets, roads, canals, water and sewer systems, and drainage systems), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Parish as assets with an initial, individual cost of 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.

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 (Years)</u>
Buildings and Building Improvements	40
Infrastructure	20 to 40

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, 2019. 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.

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. NET POSITION

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

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

P. FUND BALANCE

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

Q. INTERFUND TRANSACTIONS

Interfund services provided and used are accounted for as revenues, 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 2019 totaled \$4,719,088.

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 2019, deferrals of pension and OPEB expense, and deferrals related to debt refunding.

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

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.

W. FUTURE ACCOUNTING PRONOUNCEMENTS

In May 2020, the Governmental Accounting Standards Board Issued Statement *95 Postponement of the Effective Dates of Certain Authoritative Guidance* which was effective as of that date. As a result, previously issued statements that would have become effective in the current or future years have been postponed by a year or more. These statements, which will become effective in future years address:

- Asset retirement obligations;
- Fiduciary activities;
- Leases;
- Disclosures related to debt; and
- Accounting for interest costs incurred before the end of a construction period.

The Parish is currently evaluating the effects that these statements will have on its financial statements.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019**

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budget

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

- (1) At least sixty (60) days before the beginning of the fiscal year, the President submits a line item operating budget and a capital budget in accordance with accepted accounting procedure in a format established by the Council. The budget submitted shall be balanced. The President submits with the budget a message containing recommendations concerning the fiscal policy of the Parish, a description of the important features of the budget, and an explanation of all major increases or decreases in budget recommendations as compared with expenditures of the prior year.
- (2) The Council publishes the proposed budget in the official journal two (2) weeks before the meeting at which the budget is to be adopted. The budget as adopted constitutes an appropriation of funds for all purposes contained therein. A budget ordinance becomes effective the first day of the fiscal year, unless otherwise provided therein.
- (3) The Council may amend the budgets before adoption except that no items for debt service may be reduced below the amount certified by the President as necessary. In no event should the Council cause the total expenditures to exceed anticipated revenues. 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, 2019:

Special Revenue Funds

Hurricane Isaac Fund	<u>\$ (430,447)</u>
Hurricane Isaac CDBG Fund	<u>\$ (657,844)</u>
CDBG Fund	<u>\$ (177,951)</u>

The deficit fund balance in the above funds are primarily the result of unearned revenues resulting from Federal receivables. The deficit in these funds 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, 2019**

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 2019 was formally levied in November 2019 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 2019:

Parishwide Taxes	Authorized Millage	Levied Millage	Expiration Date
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, 2019, the Parish had cash and cash equivalents as follows:

Cash and cash equivalents accounts per Statement of Net Position \$ 59,852,727

Of the total cash and cash equivalents, shown above, \$57,513,056 is unrestricted and \$2,339,671 is restricted assets. Restricted cash is included with restricted assets on the combined Statement of Net Position. In the proprietary funds, restricted cash equals \$2,339,671 and unrestricted cash equals \$2,382,645 for total cash of \$4,722,316.

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 \$60,359,518.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019**

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

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>\$ 60,359,518</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, 2019**

NOTE 5 - RECEIVABLES

Receivables at December 31, 2019 for the Parish's individual major funds and nonmajor funds, including the applicable allowances for uncollectible accounts, are as follows:

	General Fund	Sales Tax District	Roads and Bridges	1992 G.O. Sinking	Fire Services	Nonmajor Funds	Total Governmental Activities
Taxes:							
Ad Valorem	\$ 2,477,994	\$ -	\$ -	\$ 6,012,586	\$ -	\$ 8,540,344	\$ 17,030,924
Sales and Use	13,752	2,006,080	809,777	-	1,079,702	809,777	4,719,088
Intergovernmental	41,665	-	675,874	-	180,431	1,749,526	2,647,496
Accounts Receivable	111,277	-	-	-	247	270,462	381,986
Other Receivable	26,972	-	97,929	-	-	151,219	276,120
Gross Receivables	2,671,660	2,006,080	1,583,580	6,012,586	1,260,380	11,521,328	25,055,614
Less: Allowance For Estimated Uncollectable	(288,551)	-	-	(710,011)	-	(1,006,373)	(2,004,935)
Net Receivables	\$ 2,383,109	\$ 2,006,080	\$ 1,583,580	\$ 5,302,575	\$ 1,260,380	\$ 10,514,955	\$ 23,050,679

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019**

NOTE 5 – RECEIVABLES (CONTINUED)

	Business-type Activities			
	Mosquito Abatement	Utilities System	Sewerage	Total Business- Type Activities
Taxes:				
Ad Valorem	\$ 225,755	\$ -	\$ -	\$ 225,755
Intergovernmental	-	-	251,128	251,128
Accounts Receivable	-	9,897,943	6,200	9,904,143
Gross Receivables	225,755	9,897,943	257,328	10,381,026
Less: Allowance For Estimated Uncollectable	(26,863)	(7,586,947)	-	(7,613,810)
Net Receivables	\$ 198,892	\$ 2,310,996	\$ 257,328	\$ 2,767,216

(Concluded)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019**

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, 2019, consisted of the following:

General Fund		\$ 288,551
Non major Funds:		
Health Unit		54,528
ARC Maintenance		55,104
Juvenile Detention Center		56,833
Senior Citizens		56,270
Street Lights		216,582
Recreation		127,889
Animal Shelter		42,431
Levee Protection		<u>396,736</u>
Total Nonmajor		<u>1,006,373</u>
Debt Service Fund:		
General Obligation Bond Series 1992		710,011
Enterprise Funds:		
Mosquito Control		26,863
Utilities System		<u>7,586,947</u>
Total Enterprise Funds		<u>7,613,810</u>
Total allowance for uncollectible accounts		<u>\$ 9,618,745</u>

Upon further analysis of the Utilities System accounts receivable at December 31, 2019, 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, 2019

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019 was as follows:

	January 1, 2019	Additions	Reductions	December 31, 2019
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 4,493,876	\$ -	\$ -	\$ 4,493,876
Construction-in-progress	<u>24,496,799</u>	<u>7,283,917</u>	<u>(23,561,164)</u>	<u>8,219,552</u>
Total capital assets not being depreciated	<u>28,990,675</u>	<u>7,283,917</u>	<u>(23,561,164)</u>	<u>12,713,428</u>
Capital assets being depreciated:				
Buildings and building improvements	49,093,394	13,049,638	-	62,143,032
Infrastructure	177,151,942	1,523,221	-	178,675,163
Drainage system	27,943,834	9,196,912	-	37,140,746
Furniture, fixtures, and equipment	14,720,358	858,080	-	15,578,438
Vehicles	<u>11,961,241</u>	<u>126,144</u>	<u>-</u>	<u>12,191,399</u>
Total capital assets being depreciated	<u>280,870,769</u>	<u>24,858,009</u>	<u>-</u>	<u>305,728,778</u>
Less accumulated depreciation:				
Buildings and building improvements	15,556,569	1,553,052	-	17,109,621
Infrastructure	154,125,519	1,499,756	-	155,625,275
Drainage system	9,044,676	762,950	-	9,807,626
Furniture, fixtures, and equipment	6,777,645	809,336	-	7,586,981
Vehicles	<u>8,816,740</u>	<u>481,956</u>	<u>-</u>	<u>9,298,696</u>
Total accumulated depreciation	<u>194,321,149</u>	<u>5,107,050</u>	<u>-</u>	<u>199,428,199</u>
Total capital assets being depreciated, net	<u>86,549,620</u>	<u>19,750,050</u>	<u>-</u>	<u>106,300,579</u>
Total governmental activities capital assets, net	<u>\$ 115,540,295</u>	<u>\$ 27,034,876</u>	<u>\$ (23,561,164)</u>	<u>\$ 119,014,007</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019

NOTE 6 - CAPITAL ASSETS (CONTINUED)

	January 1, 2019	Additions	Reductions	December 31, 2019
Business-Type Activities	(as restated)			
Capital assets not being depreciated:				
Land	\$ 1,719,347	\$ -	\$ -	\$ 1,719,347
Construction-in-progress	381,103	361,780	(274,713)	468,170
Total capital assets not being depreciated	2,100,450	361,780	(274,713)	2,187,517
Capital assets being depreciated:				
Buildings and building improvements	14,560,541	-	-	14,560,541
Systems – water and sewer	221,991,051	946,691	-	222,937,742
Furniture, fixtures, and equipment	4,535,642	608,968	-	5,144,610
Vehicles	931,861	191,855	-	1,123,716
Total capital assets being depreciated	242,019,095	1,747,514	-	243,766,609
Less accumulated depreciation:				
Buildings and building improvements	4,209,151	394,778	-	4,603,929
Systems – water and sewer	117,898,357	4,909,778	-	122,808,135
Furniture, fixtures, and equipment	2,260,467	185,476	-	2,445,943
Vehicles	837,836	35,077	-	872,913
Total accumulated depreciation	125,205,811	5,525,109	-	130,730,920
Total capital assets being depreciated, net	116,813,284	(3,777,595)	-	113,035,689
Total business-type activities capital assets, net	\$ 118,913,734	\$ (3,415,815)	\$ -	\$ 115,223,206

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019**

NOTE 6 - CAPITAL ASSETS (CONTINUED)

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

Governmental activities:

General government	\$ 822,238
Public safety	910,843
Public works	2,544,986
Culture and recreation	788,238
Economic development	5,870
Health & welfare	<u>34,875</u>
Total	<u>\$ 5,107,050</u>

Business-type activities:

Solid Waste	\$ -
Utilities Operations	2,522,177
Mosquito Operations	-
Sewerage Operations	<u>3,002,932</u>
Total	<u>\$ 5,525,109</u>

Construction in progress is comprised of the following:

Expended to
December 31, 2019

Governmental Activities:

Reserve Drainage II HMGP	\$ 985,743
Eastbank Miss Trail Phase IV	963,859
Road Improvements	739,612
Main Pump Station	665,344
Inflow & Infiltration	581,692
WB Substation	469,318
Vicknair Canal	395,534
911 Communications Tower	394,041
Airline Hwy Improvements	319,967
HMGP Bar Screen Cleaners	289,419
Effluent Pump Station Controls	265,634
Sewer Manhole	243,538
Infiltration Repairs	237,543
RO Pilot Project Lions/LaPlace	209,000
Water Source Evaluation	208,856
HMGP – Electrical Components	178,742
Lucy Levee Trail	171,254
Streetscape Project	159,794
Levee Project	142,345
HMGP LaPlace Heights	124,706
HMGP Marigold St.	105,689

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019**

NOTE 6 - CAPITAL ASSETS (CONTINUED)

HMGP Belle Pointe Drainage	\$ 102,873
Sewer Asphalt Repairs	55,115
WB Tank Rehab	48,204
HMGP River Forest	47,919
HMGP Airport Pump St	38,800
WWC Perm Generator	32,193
Edgard/Lucy Trail	20,973
Haydel Canal	13,525
Telemetry	7,600
WB Collection System Rehab	<u>720</u>
Total Governmental Activities	<u>\$ 8,219,552</u>

Business-type Activities:

Water Meters	\$ 224,414
Lions Plant Intake	189,455
Lions Plant Filter	34,697
WWTP Effluent Force Main	<u>19,604</u>
Total Business-Type Activities	<u>468,170</u>

TOTAL CONSTRUCTION IN PROGRESS \$ 8,687,722

The Parish has committed to spending approximately \$8.6 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, 2019

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, 2019

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

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

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

PERS

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

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LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019

NOTE 7 - PENSION PLAN (CONTINUED)

For employees hired prior to January 1, 2007:

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

For employees hired after January 1, 2007:

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

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to three percent of the member's 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, 2019**

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 3.00% of the member's final average compensation multiplied by his years of service, not to be less than 15, or 3.00% multiplied by years of service assuming continued service to age 60.

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, 2019**

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 (3½ % for members covered under the new retirement benefit provisions) of his average final compensation multiplied by the lesser of his actual service (not to be less than 15 years) or projected continued service to age 60.

Survivor Benefits

FRS

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

PERS

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

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

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

RVERS

If a member who has less than five years of credited service dies due to any cause other than injuries sustained in the performance of his official duties, his accumulated contributions are paid to his designated beneficiary. If the member has five (5) or more years of credited service, and is not eligible to retire, automatic option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with option 2 factors used as if the member had continued in service to earliest normal retirement age. 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, 2019**

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, 2019

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, 2019

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 die 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 die 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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019**

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.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019

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 8.0% for wages below poverty for the years ending/ended June 30, 2020 and 2019. 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, 2020 and 2019, the actuarially determined contribution rates were 31.78% and 28.32%, respectively, of member's compensation. However, for the years ending/ended June 30, 2020 and 2019, employer contributions were 27.75% of covered payroll above poverty and 26.50% 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 \$582,783 for the year ended December 31, 2019.

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, 2019, 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, 2019. 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, 2019

NOTE 7 - PENSION PLAN (CONTINUED)

According to state statute, contributions for all employers are actuarially determined each year. For the years ending/ended December 31, 2019 and December 31, 2018, the actuarially determined contribution rate was 12.18% and 9.99% of member's compensation for Plan A, respectively. However, the actual rate for the years ended December 31, 2019 and December 31, 2018 were 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 \$1,131,764 for the year ended December 31, 2019.

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, 2019.

RVERS

Contributions for all members are established by statute at 7.0% of compensation for the years ending/ended June 30, 2020 and 2019. 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, 2020 and 2019, the actuarially determined contribution rates were 14.44% and 16.89%, respectively, of member's compensation. However, for the years ending/ended June 30, 2020 and 2019, the actual employer contribution rates were 18.00% and 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 \$10,249 for the year ended December 31, 2019.

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, 2019.

DARS

Contributions for all members are established by statute at 8.0% of compensation for the years ending/ended June 30, 2020 and 2019. 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, 2019**

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, 2020 and 2019, the actuarially determined employer contribution rate was 3.38% and 3.83%, respectively, of member's compensation. However, for the years ending/ended June 30, 2020 and 2019, the actual employer contribution rates were 4.00% and 1.25%. 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 \$938 for the year ended December 31, 2019.

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, 2019.

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

At December 31, 2019, the Parish reported a combined liability of \$12,830,898 for its proportionate share of the Net Pension liabilities (NPL). The NPL for FRS, RVERS, and DARS was measured as of June 30, 2019, and the NPL for PERS was measured as of December 31, 2018. 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, 2019 (December 31, 2018 for PERS) and the change compared to the June 30, 2018 (December 31, 2017 for PERS) proportion.

	Net Pension Liability (Asset) at December 31, 2019	Proportion at Measurement Date	Increase (Decrease) to Prior Measurement Date
FRS	\$ 5,426,208	0.866542%	0.034078%
PERS	7,305,379	1.645964%	(0.055449%)
RVERS	79,745	0.426437%	0.004288%
DARS	19,566	0.060819%	0.003319%
	<u>\$ 12,830,898</u>		

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019**

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, 2019.

	Pension Expense	Amortization	Total
FRS	\$ 1,015,863	\$ (556,139)	\$ 459,724
PERS	2,822,841	(1,167,178)	1,655,663
RVERS	48,346	(31,984)	16,362
DARS	9,293	(437)	8,856
	<u>\$ 3,896,343</u>	<u>\$ (1,755,738)</u>	<u>\$ 2,140,605</u>

At December 31, 2019, 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	\$ -	\$ 391,416
Changes in assumptions	493,653	395
Net difference between projected and actual earnings on pension plan investments	364,897	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	307,480	245,759
Employer contributions subsequent to the measurement date	297,518	-
Total FRS	<u>\$ 1,463,548</u>	<u>\$ 637,570</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019**

NOTE 7 - PENSION PLAN (CONTINUED)

PERS

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 445,063
Changes in assumptions	3,497,109	-
Net difference between projected and actual earnings on pension plan investments	1,826,584	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	16,579	41,617
Employer contributions subsequent to the measurement date	1,131,764	-
Total PERS	\$ 6,472,036	\$ 486,680

RVERS

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 19,671
Changes in assumptions	-	4,553
Net difference between projected and actual earnings on pension plan investments	11,804	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	47,299	52,228
Employer contributions subsequent to the measurement date	5,271	-
Total RVERS	\$ 64,374	\$ 76,452

DARS

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 84	\$ 6,107
Changes in assumptions	8,911	645
Net difference between projected and actual earnings on pension plan investments	2,744	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,292	834
Employer contributions subsequent to the measurement date	715	-
Total DARS	\$ 13,746	\$ 7,586

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019

NOTE 7 - PENSION PLAN (CONTINUED)

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
FRS	\$ 1,463,548	\$ 637,570
PERS	6,472,036	486,680
RVERS	64,374	76,452
DARS	13,746	7,586
	<u>\$ 8,013,704</u>	<u>\$ 1,208,288</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, 2020.

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

	Subsequent Contributions
FRS	\$ 297,518
PERS	1,131,764
RVERS	5,271
DARS	715
	<u>\$ 1,435,268</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
2020	159,722	1,663,006	4,631	2,467	1,829,826
2021	42,577	903,029	(112)	593	946,087
2022	128,408	742,712	(18,785)	896	853,231
2023	115,396	1,544,845	(3,083)	2,350	1,659,508
2024	37,560	-	-	(861)	36,699
2025	44,797	-	-	-	44,797
	<u>\$ 528,460</u>	<u>\$ 4,853,592</u>	<u>\$ (17,349)</u>	<u>\$ 5,445</u>	<u>\$ 5,370,148</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019**

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, 2019 are as follows:

	FRS	PERS
Valuation Date	June 30, 2019	December 31, 2018
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	7.15% per annum (net of investment expenses, including inflation) (decreased from 7.30% in 2018)	6.50%, net of investment expense, including inflation (decreased from 6.75% in 2018).
Inflation Rate	2.500% per annum (decreased from 2.70% in 2018)	2.40% per annum.
Salary Increases	Vary from 14.75% in the first two years of service to 4.50% with 25 or more years of service; includes inflation and merit increases.	4.75% (2.40% Inflation, 2.35% 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.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019**

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.	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.
Termination, Disability, and Retirement	Termination, disability, and retirement assumptions were projected based on a five-year (2009-2014) experience study on plan data.	Termination, disability, and retirement assumptions were projected based on a five-year (2013-2017) experience study on plan data.

	RVERS	DARS
Valuation Date	June 30, 2019	June 30, 2019
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 (decreased from 6.75% in 2018).	6.50%, net of investment expense (decreased from 6.75% in 2018).
Inflation Rate	2.40% per annum.	2.40% per annum.
Salary Increases	6.0% (2.40% Inflation, 3.60% Merit).	5.50% (2.40% Inflation, 3.10% Merit).

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019**

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.
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
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019

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>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019

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, 2018 is summarized in the following table:

PERS		
Asset Class	Target Allocation	Long-Term Expected Rate of Return
Fixed Income	35%	1.22%
Equity	52%	3.45%
Alternatives	11%	0.65%
Real assets	2%	0.11%
Totals	100%	5.43%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.43%

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, 2019 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	21.5%	40.0%	48.42%	5.98%	3.00%	5.13%
International equities	17.5%	20.0%	-	7.52%	1.70%	-
Global equities	10.0%	-	-	6.59%	-	-
Domestic fixed income	31.0%	12.5%	40.10%	2.17%	0.31%	1.65%
International fixed income	-	10.0%	-	-	0.35%	-
Alternative investments	4.0%	10.0%	10.99%	10.52%	0.63%	0.78%
Global asset allocation	5.0%	-	-	4.37%	-	-
Real estate	6.0%	7.5%	-	4.14%	0.34%	-
Other	5.0%	-	0.49%	4.67%	-	0.00%
Total	100.0%	100.0%	100.0%	5.44%	6.33%	5.07%
Inflation				2.50%	2.50%	2.49%
Expected Arithmetic Nominal Return				7.94%	8.83%	7.56%

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019**

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 6.50% for the year ended December 31, 2018. The discount rate used to measure the total pension liability for FRS was 7.15% and for DARS and RVERS was 6.50% for the year ended June 30, 2019.

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	6.15%	7.15%	8.15%
Parish's proportionate share of NPL	\$ 7,857,516	\$ 5,426,208	\$ 3,385,553
PERS			
Discount rate	5.50%	6.50%	7.50%
Parish's proportionate share of NPL	\$ 15,514,665	\$ 7,305,379	\$ 443,128
RVERS			
Discount rate	5.50%	6.50%	7.50%
Parish's proportionate share of NPL	\$ 134,526	\$ 79,745	\$ 32,726
DARS			
Discount rate	5.50%	6.50%	7.50%
Parish's proportionate share of NPL	\$ 53,295	\$ 19,566	\$ (9,155)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019**

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, 2019, 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	\$ 232,299
PERS	125,777
RVERS	12,761
DARS	5,711
	\$ 376,548

Pension Plan Fiduciary Net Position

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

Payables to the Pension Plan

At December 31, 2019, the Parish had payables to the pension plans totaling \$257,346 for the December 2019 employee and employer legally required contributions. Outstanding balances will be applied to the Parish's required monthly contribution. The amounts due are included in liabilities under the amounts reported as salaries and payroll deductions payable. The balance due to each of the pension plans is as follows:

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019**

NOTE 7 - PENSION PLAN (CONTINUED)

	Payables
FRS	\$ 27,100
PERS	230,246
	\$ 257,346

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, 2019, 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, 2019**

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Total OPEB Liability

The Parish's total OPEB liability of \$32,136,853 was measured as of December 31, 2019 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the December 31, 2019 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	4.10% annually (Beginning of Year to Determine ADC) 2.74%, 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, 2019, 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, 2019 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2019.

Changes in the Total OPEB Liability

Balance at December 31, 2018	<u>\$ 25,452,093</u>
Changes for the year:	
Service cost	473,395
Interest	1,022,469
Differences between expected and actual experience	792,804
Changes in assumptions	5,423,754
Benefit payments and net transfers	<u>(1,027,662)</u>
Net changes	<u>6,684,760</u>
Balance at December 31, 2019	<u><u>\$ 32,136,853</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 (1.74%) or 1-percentage-point higher (3.74%) than the current discount rate:

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019**

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

	1.0% Decrease (1.74%)	Current Discount Rate (2.74%)	1.0% Increase (3.74%)
Total OPEB liability	\$ 38,009,666	\$ 32,136,853	\$ 27,508,576

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	\$ 28,996,504	\$ 32,136,853	\$ 39,225,582

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

For the year ended December 31, 2019, the Parish recognized OPEB expense of \$1,889,017. At December 31, 2019, 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	\$ 713,524	\$ (376,214)
Changes in assumptions	4,881,379	(1,908,811)
Total	\$ 5,594,903	\$ (2,285,025)

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:	
2020	393,153
2021	393,153
2022	393,153
2023	393,153
2024	393,153
Thereafter	1,344,113

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019**

NOTE 9 - ACCOUNTS, SALARIES, AND OTHER PAYABLES

The following is a summary of accounts, contracts, salaries, and other payables as of December 31, 2019.

	Class of Payable				Total
	Salaries	Withholdings	Contracts	Accounts	
General Fund	\$ 173,176	\$ 114,970	\$ -	\$ 409,233	\$ 697,379
Road & Bridges	110,965	71,344	58,302	625,099	865,710
Fire Services	140,910	-	82,974	192,419	416,303
Solid Waste	-	-	-	317,250	317,250
Mosquito Control	-	-	-	60,236	60,236
Utilities	102,074	68,244	-	538,609	708,927
Sewerage	91,135	91,020	-	311,463	493,618
Non-major funds	<u>55,814</u>	<u>19,666</u>	<u>171,392</u>	<u>2,956,417</u>	<u>3,203,589</u>
Total	<u>\$ 674,074</u>	<u>\$ 365,544</u>	<u>\$ 312,668</u>	<u>\$ 5,410,726</u>	<u>\$ 6,763,012</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019**

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, 2019:

<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>258,272</u>	-
Total Leases Payable	<u>\$ 430,454</u>			<u>\$ 258,272</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, 2019:

<u>Year Ending</u>	<u>Governmental Funds</u>
2020	86,091
2021	86,091
2022	86,090
Total Minimum Lease Payments	258,272
Less: Amounts Representing Interest	<u>-</u>
Present Value of Net Minimum Lease Payments	<u>\$ 258,272</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019

NOTE 11 - LONG-TERM LIABILITIES

The following is a summary of long-term liability transactions of the Parish for the year ended December 31, 2019:

	Balance January 1, 2019	Issues Additions Adjustments	Payments Expenditures Adjustments	Balance December 31, 2019	Due Within One Year
Governmental Activities					
General Obligation					
Bonds	\$ 54,175,000	\$ -	\$ (4,550,000)	\$ 49,625,000	\$ 4,700,000
Certificates of Indebtedness	135,000	-	(64,000)	71,000	71,000
Public Improvement					
Bonds	11,980,000	-	(845,000)	11,135,000	885,000
Sales Tax & Revenue Bonds	2,930,000	-	(425,000)	2,505,000	385,000
State Revolving					
Fund Loan	787,186	-	(53,000)	734,186	53,000
Capital Lease					
Obligations	344,363	-	(86,091)	258,272	86,091
Total OPEB					
Liability	17,266,159	3,954,669	-	21,220,828	678,593
Net Pension					
Liability	4,906,546	5,457,973	-	10,364,519	-
Premium	201,592	-	(62,813)	138,779	-
Total Governmental Activities	<u>92,725,846</u>	<u>9,412,642</u>	<u>(6,085,904)</u>	<u>96,052,584</u>	<u>6,858,684</u>
Business-Type Activities					
Revenue Bonds	3,160,000	-	(280,000)	2,880,000	290,000
State Revolving					
Fund Loans	1,845,986	220,247	(96,000)	1,970,233	109,000
Total OPEB					
Liability	8,185,934	2,730,091	-	10,916,025	349,069
Net Pension					
Liability	-	2,466,379	-	2,466,379	-
Total Business-type Activities	<u>13,191,920</u>	<u>5,416,717</u>	<u>(376,000)</u>	<u>18,232,637</u>	<u>748,069</u>
Total Long-Term Liabilities	<u>\$ 105,917,766</u>	<u>\$ 14,829,359</u>	<u>\$ (6,461,904)</u>	<u>\$ 114,285,221</u>	<u>\$ 7,606,753</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019

NOTE 11 - LONG-TERM LIABILITIES (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>General Obligation Bonds</u>						
General Obligation Refunding Bonds - Series 2011	10/12/11	8,545,000	2.0-5.0	03/01/22	\$ 3,185,000	\$ 239,600
General Obligation Refunding Bonds Series 2013	11/13/13	6,050,000	2.25	03/01/24	3,320,000	192,488
General Obligation Bonds – Series 2014	05/13/14	18,000,000	2.0-3.0	03/01/34	13,500,000	3,351,375
General Obligation Bonds – Series 2015	08/26/15	12,000,000	2.0-4.0	03/01/35	9,945,000	3,129,028
Refunding Bonds – Series 2016	05/03/16	20,390,000	2.1	03/01/29	19,675,000	2,175,443
Total General Obligation Bonds					<u>49,625,000</u>	<u>9,087,934</u>
<u>Certificates of Indebtedness</u>						
Certificate of Indebtedness-2004	10/20/04	723,000	4.78	04/01/20	71,000	1,434
Total Certificates of Indebtedness					<u>71,000</u>	<u>1,434</u>
<u>Public Improvement Bonds</u>						
Public Improvement Bonds, Series ST-2010	03/01/10	\$ 15,000,000	2.0-4.125	12/01/29	11,135,000	\$ 2,660,725
Total Public Improvement Bonds					<u>11,135,000</u>	<u>2,660,725</u>
<u>Sales Tax & Revenue Bonds</u>						
Series 2005	02/01/05	1,300,000	3.5-6.0	02/01/20	120,000	2,520
Series 2006	02/01/06	765,000	0.1-6.0	02/01/20	70,000	1,698
Revenue Bonds Series 2015	07/30/15	3,000,000	2.39	02/01/25	2,315,000	182,656
Total Sales Tax & Revenue Bonds					<u>2,505,000</u>	<u>186,874</u>
<u>Loans</u>						
State Revolving Fund Loan	10/19/12	1,359,000	4.5	12/01/32	734,186	23,570
Total Loans					<u>734,186</u>	<u>23,570</u>
Total Governmental					<u>64,070,186</u>	<u>11,960,537</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	2,880,000	425,160
Total Revenue Bonds					<u>2,880,000</u>	<u>425,160</u>
<u>Loans</u>						
State Revolving Fund Loan	1/16/19	6,000,000	4.5	12/01/39	220,247	10,237
State Revolving Fund Loan	09/18/13	5,500,000	2.95	12/01/32	1,749,986	415,561
Total Loans					<u>1,970,233</u>	<u>425,798</u>
Total Business-type					<u>\$ 4,850,233</u>	<u>\$ 850,958</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019**

NOTE 11 - LONG-TERM LIABILITIES (CONTINUED)

Annual debt service to maturity on bonds and certificates, including interest of \$12,811,495, are as follows:

Year Ending December 31,	General Obligation Bonds	Certificates of Indebtedness	Public Improvement Bonds	Sales Tax & Revenue Bonds	Loans	Total Government Activities	Utility Revenue Bonds	Loans	Total Business Total
2020	\$ 6,031,568	\$ 72,434	\$ 1,333,756	\$ 442,216	\$ 56,304	\$ 7,936,278	\$ 370,103	\$ 161,120	\$ 531,223
2021	6,037,939	-	1,343,356	445,888	57,066	7,884,249	362,708	162,650	525,358
2022	6,061,761	-	1,351,156	446,209	56,822	7,915,948	365,168	162,567	527,735
2023	4,917,203	-	1,362,156	451,230	57,580	6,788,169	367,068	163,395	530,463
2024	4,925,568	-	1,371,156	450,953	57,332	6,805,009	363,543	164,105	527,648
2025-2029	20,932,843	-	7,034,145	455,378	293,870	28,716,236	1,476,570	832,999	2,309,569
2030-2034	8,990,052	-	-	-	178,782	9,168,834	-	689,152	689,152
2035-2036	816,000	-	-	-	-	816,000	-	60,043	60,043
Total debt service To maturity	<u>\$ 58,712,934</u>	<u>\$ 72,434</u>	<u>\$ 13,795,725</u>	<u>\$ 2,691,874</u>	<u>\$ 757,756</u>	<u>\$ 76,030,723</u>	<u>\$ 3,305,160</u>	<u>\$ 2,396,031</u>	<u>\$ 5,701,191</u>
Less amounts representing interest:									
2020	\$ 1,331,568	\$ 1,434	\$ 448,756	\$ 57,216	\$ 3,304	\$ 1,842,278	\$ 80,103	\$ 52,120	\$ 132,223
2021	1,197,939	-	413,356	45,888	3,066	1,660,249	72,708	49,650	122,358
2022	1,051,761	-	376,156	36,209	2,822	1,466,948	65,168	46,567	111,735
2023	927,203	-	337,156	26,230	2,580	1,293,169	57,068	43,395	100,463
2024	830,568	-	296,156	15,953	2,332	1,145,009	48,543	40,105	88,648
2025-2029	2,807,843	-	789,145	5,378	7,870	3,610,236	101,570	146,999	248,569
2030-2034	925,052	-	-	-	1,596	926,648	-	46,167	46,167
2035-2036	16,000	-	-	-	-	16,000	-	795	795
Total Interest	<u>9,087,934</u>	<u>1,434</u>	<u>2,660,725</u>	<u>186,874</u>	<u>23,570</u>	<u>11,960,537</u>	<u>425,160</u>	<u>425,798</u>	<u>850,958</u>
Total Principal	<u>\$ 49,625,000</u>	<u>\$ 71,000</u>	<u>\$ 11,135,000</u>	<u>\$ 2,505,000</u>	<u>\$ 734,186</u>	<u>\$ 64,070,186</u>	<u>\$ 2,880,000</u>	<u>\$ 1,970,233</u>	<u>\$ 4,850,233</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019

NOTE 11 - LONG-TERM LIABILITIES (CONTINUED)

General Obligation Bonds are secured by an annual ad valorem tax levy. In accordance with LSA-R.S.39:562, the Council is legally restricted from incurring long-term bonded debt in excess of 35 percent of the assessed value of property in the Parish. The statute also states the Parish is restricted from incurring long-term bonded debt in excess of 10 percent of assessed value for any one purpose. The statutory debt limit for the Parish is reported in the Statistical Section of the Parish's Comprehensive Annual Financial Report. The total indebtedness secured by ad valorem taxes totaled \$49,625,000 as of December 31, 2019.

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.

Pledged Revenues

The Parish has pledged revenues of 12.5 mills of unlimited ad valorem taxes to secure \$49,625,000 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 \$5.0 million of pledged ad valorem revenue was utilized for approximately \$6.0 million in principal and interest payments made in 2019 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 \$11,135,000 in Public Improvement Bonds issued for the purpose of constructing, acquiring, extending and improving the sewers and sewerage disposal facilities of the Parish. This one percent tax levy was approved and rededicated in perpetuity by the voters of the Parish in 2010. Approximately \$11.3 million of this dedicated tax was recognized in 2019, with approximately \$1.3 million utilized for debt service payments made in 2019 for Public Improvement Bonds.

The Parish has pledged revenues from the proceeds of one-quarter percent (0.25%) sales and use tax collected by the St. John the Baptist Parish School Board, of the total two and one quarter percent (2.25%) remitted to the Parish, for the purposes of providing fire protection throughout

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019

NOTE 11 - LONG-TERM LIABILITIES (CONTINUED)

the Parish. These revenues secure \$2,505,000 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 \$6.0 million of this dedicated tax was recognized in 2019, with approximately \$446 thousand utilized for debt service payments made in 2019 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 \$2,880,000 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 \$7.5 million was recognized as operating revenue for the waterworks system in 2019, with approximately \$500 thousand utilized for debt service payments made in 2019 for Revenue Bonds.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019

NOTE 12 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of December 31, 2019, is as follows:

Receivable Funds	Governmental Activities				Total
	Payable Funds				
	General Fund	Roads and Bridges	Fire Services	Non-Major	
Governmental Activities					
General Fund	\$ -	\$ -	\$ -	\$ 213,319	\$ 213,319
Roads & Bridges	532	-	19,877	665,232	685,641
Fire Services	-	-	-	159,697	159,697
Non-Major	496,705	-	37,397	242,782	776,884
Sub-total	497,237	-	57,274	1,281,030	1,835,541
Business-Type Activities					
Utilities	30,807	11,693	-	8,486	50,986
Sewerage	722	-	-	75,932	76,654
Sub-total	31,529	11,693	-	84,418	127,640
Total	\$ 528,766	\$ 11,693	\$ 57,274	\$ 1,365,448	\$ 1,963,181

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019

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

Receivable Funds	Business-Type Activities Payable Funds		
	Utilities Fund	Sewerage Fund	Total
Governmental Activities			
General Fund	\$ 18,623	\$ 1,150	\$ 19,773
Sales Tax District	200,000	1,629,607	1,829,607
Road & Bridges	5,816	6,262	12,078
Non-Major Funds	224,092	-	224,092
Sub-total	448,531	1,637,019	2,085,550
Business-Type Activities			
Solid Waste	2,754,300	-	2,754,300
Mosquito	356,752	-	356,752
Utilities	-	32,700	32,700
Sewerage	3,526,838	-	3,526,838
Sub-total	6,637,890	32,700	6,670,590
Total	\$ 7,086,421	\$ 1,669,719	\$ 8,756,140

	Due From Other Funds	Due To Other Funds	Net Internal Balances
Governmental Activities	\$ 3,921,091	\$ (1,963,181)	\$ 1,957,910
Business-Type Activities	6,798,230	(8,756,140)	(1,957,910)
Total	\$ 10,719,321	\$(10,719,321)	\$ -

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, 2019**

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

A summary of interfund transfers at December 31, 2019, are as follows:

	Governmental Activities						Total
	Transfers In:						
Transfers Out:	General Fund	Sales Tax District	Roads and Bridges	Fire Services	Non-Major		
Governmental Activities							
General Fund	\$ -	\$ -	\$ 640,264	\$ 73,690	\$ 2,382,759	\$ 3,096,713	
Roads & Bridges	-	1,500,000	-	80,967	161,152	1,742,119	
Fire Services	-	-	-	-	258,917	258,917	
Non-Major	435,286	1,453,073	114,111	499,044	632,372	3,133,886	
Sub-total	435,286	2,953,073	754,375	653,701	3,435,200	8,231,635	
Business-Type Activities							
Mosquito	-	-	-	-	60,000	60,000	
Utilities	-	1,350,000	-	-	-	1,350,000	
Sewerage	-	-	-	-	10,000	10,000	
Sub-total	-	1,350,000	-	-	70,000	1,420,000	
Total	\$ 435,286	\$ 4,303,073	\$ 754,375	\$ 653,701	\$ 3,505,200	\$ 9,651,635	

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019

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	\$ 28,979	\$ -	\$ 576,647	\$ 536,557	\$ 1,142,183
Road & Bridges	-	-	148,123	148,123	296,246
Fire Services	-	-	79,800	-	79,800
Non-Major Funds	-	-	22,761	9,111	31,872
Sub-total	28,979	-	827,331	693,791	1,550,101
Business-Type Activities					
Utilities	23,384	-	-	214,053	237,437
Sewerage	-	-	173,808	-	173,808
Sub-total	23,384	-	173,808	214,053	411,245
Total	\$ 52,363	\$ -	\$ 1,001,139	\$ 907,844	\$ 1,961,346

	Due From Other Funds	Due To Other Funds	Net Internal Balances
Governmental Activities	\$ 9,781,736	\$ (9,651,635)	\$ 130,101
Business-Type Activities	1,831,245	(1,961,346)	(130,101)
Total	<u>\$ 11,612,981</u>	<u>\$(11,612,981)</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.

Transfers are primarily used to move funds from:

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

All other transfers are also in accordance with budgetary authorizations.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019

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, 2019, there was no surplus to transfer to the General Fund.

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 losses incurred by Parish could range from \$0 to approximately \$315,000.

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 \$2.9 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, 2019**

NOTE 15 – FUND BALANCE

The following illustrates the specific purposes of each classification of fund balance at December 31, 2019 in the financial statements:

	General Fund	Sales Tax District	Roads & Bridges	1992 General Obligation Sinking
Nonspendable:				
Prepays	\$ 61,705	\$ -	\$ 86,489	\$ -
Total Nonspendable	61,705	-	86,489	-
Restricted:				
Debt service	-	-	-	5,125,739
Special revenue	-	15,182,826	1,115,347	-
Total Restricted	-	15,182,826	1,115,347	5,125,739
Committed				
Capital projects	-	-	-	-
Special revenue	-	-	-	-
Total Committed	-	-	-	-
Unassigned	1,391,664	-	-	-
Total	\$ 1,453,369	\$ 15,182,826	\$ 1,201,836	\$ 5,125,739

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019**

NOTE 15 – FUND BALANCE (CONTINUED)

	Fire Services	Non-major Governmental Funds	Total
Nonspendable:			
Prepays	\$ 64,623	\$ 47,630	\$ 260,447
Total Nonspendable	64,623	47,630	260,447
Restricted:			
Debt service	-	2,661,576	7,787,315
Special revenue	4,871,806	23,548,090	44,718,069
Total Restricted	4,871,806	26,209,666	52,505,384
Committed			
Capital projects	-	16,241,651	16,241,651
Total Committed	-	16,241,651	16,241,651
Unassigned	-	(1,266,242)	125,422
Total	\$ 4,936,429	\$ 41,232,705	\$ 69,132,904

(Concluded)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019**

NOTE 16 - PAYABLE FROM RESTRICTED ASSETS

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

	Utilities System
Customer deposits	\$ 1,289,532
Current portion of bonds payable	399,000
Accrued interest payable	9,661
Total	\$ 1,698,193

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, 2019 were as follows:

	Library
Bank accounts per Statement of Net Position	\$ 10,234,324

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, 2019**

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

	<u>Library</u>
Bank accounts Per Bank	<u>\$ 10,314,808</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>\$ 10,266,242</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, 2019 are as follows:

	<u>Library</u>
Equipment & furniture	\$ 1,390,380
Library books	3,706,979
Buildings	<u>6,573,570</u>
Subtotal	11,670,929
Less: Accumulated Depreciation	<u>(6,051,599)</u>
Total	<u>\$ 5,619,330</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019

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

C. ACCRUED ANNUAL LEAVE

At December 31, 2019, employees of the Library have accumulated and vested amounts of Employee annual leave benefits, which are computed in accordance with GASB Codification Section C60. This amount is recorded in the Statement of Net Position as a long-term liability, and the calculation is based on the number of hours each employee has earned and credited to their benefit times their individual hourly rate at the end of the year.

D. PENSION PLAN

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

General Information about the Pension Plan

Plan Description

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").

Act 765 of the year 1979, established by the Legislature of the State of Louisiana, revised the System to create Plan A and Plan B to replace the "regular plan" and the "supplemental plan." Plan A was designated for employers out of Social Security. Plan B was designated for those employers that remained in Social Security on the revision date. The Library participates in Plan A.

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 PERS.

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LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019

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

Benefits Provided

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 member of Plan A can retire providing they meet one of the following criteria:

For employees hired prior to January 1, 2007:

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

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 (3%) 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.

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 (5) years of creditable service or if hired after January 1, 2007, has seven (7) 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 60.

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.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019

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

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 12 months immediately preceding death of the member, shall be paid an Option 2 benefit beginning at age 50.

Deferred Retirement Option Plan benefits (DROP)

Act 338 of 1990 established the Deferred Retirement Option Plan (“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 (3) 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 Deferred Retirement Option Plan 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.

Cost of Living Adjustments

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019

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

In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age sixty-five equal to 2% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older (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.

Contributions

Contributions for all members are established by statute at 9.50% of compensation for the year ended December 31, 2019. The contributions are deducted from the member's salary and remitted by the Parish.

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2019, the actuarially determined contribution rate was 9.99% of member's compensation for Plan A. However, the actual rate for the fiscal year ended December 31, 2019 was 11.50% for Plan A. The actual rate differs from the actuarially required rate due to state statutes that require the contribution rate be calculated and set two years prior to the year effective. Contributions to the pension plan from the Library were \$108,366 for the year ended December 31, 2019.

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, 2019.

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

At December 31, 2019, the Library reported a liability of \$720,270 for its proportionate share of the Net Pension Liability ("NPL") of PERS. The NPL was measured as of December 31, 2018 and the total pension liability or asset used to calculate the NPL was determined based on an actuarial valuation as of that date. The Library's proportion of the NPL was based on a projection of the Library's long-term share of contributions to the pension plans relative to the projected contribution of all participating employers, actuarially determined. At December 31, 2018, the Library's proportion was 0.162283%, which was a decrease of 0.005140% from its proportion measured as of December 31, 2017.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019**

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

For the year ended December 31, 2019, the Library recognized a pension expense of \$278,860 plus the Library's amortization of the difference between employer contributions and proportionate share of contributions of \$113,933.

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
<u>PERS</u>		
Differences between expected and actual experiences	\$ -	\$ 43,881
Net difference between projected and actual earnings on pension plan investments	344,796	-
Changes in assumptions	180,091	-
Change in proportion and differences between employer contributions and proportionate share of contributions	1,933	3,448
Employer contributions subsequent to the measurement date.	108,366	-
Total PERS	\$ 635,186	\$ 47,329

Deferred outflows of resources of \$108,366 related to contributions subsequent to the measurement date will be recognized as a reduction of net pension liability in the year ending December 31, 2020.

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

<u>Year Ending December 31,</u>	<u>Amount of Amortization</u>
2020	164,430
2021	89,376
2022	73,369
2023	152,316

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019**

NOTE 18 – SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNIT (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:

Valuation Date	December 31, 2018
Actuarial Cost Method	Entry age normal cost
Investment rate of return	6.50% (net of investment expense)
Expected remaining	
service lives	4 years
Inflation Rate	2.40%
Projected salary increases	4.75% (2.35% Merit/2.40% Inflation)
 Cost of Living adjustments	 The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.
 Mortality rates	 Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2013 through December 31, 2017. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. For Disabled annuitants mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019

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

multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale.

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. The resulting expected long-term rate of return is 7.43% for the year ended December 31, 2018.

Best estimates of the arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2018 is summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Fixed Income	35%	1.22%
Equity	52%	3.45%
Alternatives	11%	0.65%
Real assets	2%	0.11%
Totals	100%	5.43%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.43%

Discount Rate

The discount rate used to measure the total pension liability for PERS was 6.50%. 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 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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019**

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

pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the Library’s proportionate share of the Net Pension Liability using the discount rate of 6.50%, as well as what the Library’s proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is one percentage-point lower (5.50%) or one percentage-point higher (7.50%) than the current rate:

	1.0% Decrease	Current Discount Rate	1.0% Increase
PERS - Library’s proportionate share of the net pension liability	\$ 1,529,661	\$ 720,270	\$ 43,690

Support of Non-employer Contributing Entities

Contributions received by a pension plan from non-employer contributing entities that are not in a special funding situation are recorded as revenue by the respective pension plan. The Library recognizes revenue in an amount equal to their proportionate share of the total contributions to the pension plan from these non-employer contributing entities. During the year ended December 31, 2019, the Library recognized revenue as a result of support received from non-employer contributing entities of \$12,401.

Pension Plan Fiduciary Net Position

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

E. OTER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan description – St. John the Baptist Parish Library provides certain continuing health care and life insurance benefits for its retired employees. The St. John the Baptist Parish Library’s OPEB Plan (the “OPEB Plan”) is a single-employer defined benefit OPEB plan administered by the Library. The authority to establish and/or amend the obligation of the employer, employees and

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019

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

retirees rests with the Library. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board Codification Section P52 *Postemployment Benefits Other Than Pensions—Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria—Defined Benefit*.

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

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

Employees covered by benefit terms – At December 31, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	15
Active employees	21
	36

Total OPEB Liability

The Library's total OPEB liability of \$2,246,505 was measured as of December 31, 2019 and was determined by an actuarial valuation as of January 1, 2018.

Actuarial Assumptions and other inputs – The total OPEB liability in the January 1, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified, and rolled forward to the December 31, 2019 measurement date:

Inflation	2.5%
Salary increases	3.0%, including inflation
Discount rate	4.10% annually (Beginning of Year)
	2.74%, annually (As of End of Year Measurement Date)
Healthcare cost trend rates	Flat 5.5% annually (3% post Medicare eligibility)

**ST. JOHN THE BAPTIST PARISH COUNCIL
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NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019**

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

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2019, 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, 2019 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2019.

Changes in the Total OPEB Liability

Balance at December 31, 2018	\$ 1,826,968
Changes for the year:	
Service cost	39,991
Interest	75,726
Differences between expected and actual experience	162,933
Changes in assumptions	293,116
Benefit payments and net transfers	(152,229)
Net changes	419,537
Balance at December 31, 2019	\$ 2,246,505

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 (1.74%) or 1-percentage-point higher (3.74%) than the current discount rate:

	1.0% Decrease (1.74%)	Current Discount Rate (2.74%)	1.0% Increase (3.74%)
Total OPEB liability	\$ 2,535,577	\$ 2,246,505	\$ 2,007,119

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

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	\$ 2,034,359	\$ 2,246,505	\$ 2,502,001

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019**

**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, 2019, the Parish recognized OPEB expense of \$149,342. At December 31, 2019, 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	\$ 144,828	\$ (27,238)
Changes in assumptions	260,548	(109,135)
Total	\$ 405,376	\$ (136,373)

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:

2020	33,625
2021	33,625
2022	33,625
2023	33,625
2024	33,625
Thereafter	100,878

F. LONG-TERM LIABILITIES

The following is a summary of long-term liabilities of the Library at December 31, 2019:

	Balance December 31, 2018	Additions	Reductions	Balance December 31, 2019	Due within one year
Accrued annual leave	\$ 33,234	\$ 59,376	\$ 62,951	\$ 29,659	\$ -
Net pension liability	(124,269)	844,539	-	720,270	-
Total OPEB liability	1,826,968	419,537	-	2,246,505	152,229
Total long-term liabilities	\$ 1,735,933	\$ 1,323,452	\$ 62,951	\$ 2,996,434	\$ 152,229

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019

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

G. COMMITMENTS AND CONTINGENCIES

The Library has entered into separate operating lease agreements for five copy machines for the main library and its branch locations, and one postage machine for the main library.

Total annual remaining minimum lease commitments for all operating leases are as follows:

Year ending December 31:	
2020	\$ 18,680
2021	17,635
2022	12,637
2023	4,616
2023	769
Total	\$ 54,337

The Library has no other capital or operating leases at December 31, 2019.

NOTE 19 – DEFERRED INFLOWS OF RESOURCES

At December 31, 2019, the Parish has deferred inflows of resources as follows:

Governmental Activities	
Federal Grant	\$ 1,681,499
State Revenue Sharing	39,601
Ad Valorem	1,500,880
Advance tax payments	<u>2,813,022</u>
Total Governmental Funds	<u>6,035,002</u>
Grant and ad valorem recognized as revenue on the Government-wide in 2019	(3,221,980)
Deferred amounts related to pension liability	1,034,229
Deferred amounts related to OPEB liability	<u>1,508,863</u>
Total Governmental Activities	<u>\$ 5,356,114</u>
Business-Type Activities	
Advance tax payments	\$ 38,208
Deferred amounts related to pension liability	174,059
Deferred amounts related to OPEB liability	<u>776,162</u>
Total Business-Type Activities	<u>988,429</u>
Total Government-wide	<u>\$ 6,344,543</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019

NOTE 20 – CHANGE IN ACCOUNTING PRINCIPLE AND PRIOR PERIOD ADJUSTMENT

During the year ended December 31, 2019, the Parish corrected errors related to an over-accrual of ad valorem revenues and under-accrual of related deferred inflows, and an over-accrual of interfund receivables and interfund payables.

The correction of the errors related to interfund receivables and interfund payables had the following impact on the governmental activities ending net position at December 31, 2018:

	Governmental Activities
Net position – December 31, 2018	\$ 88,174,518
Prior period adjustment:	
Interfund receivables and payables – correction of an error	7,646
Total prior period adjustment	7,646
Net position – December 31, 2018, as restated	\$ 88,182,164

The correction of errors had the following impact on fund balance at December 31, 2018:

	General Fund	1992 General Obligation Sinking	Non-Major Governmental Funds
Fund Balance – December 31, 2018	\$ 2,998,683	\$ 6,997,558	\$ 38,185,903
Prior period adjustment:			
Ad valorem revenue and deferred inflows – correction of an error	(250,520)	(615,361)	(872,981)
Interfund receivables and payables – correction of an error	(46,958)	-	54,604
Total prior period adjustment	(297,478)	(615,361)	(818,377)
Net position – December 31, 2018, as restated	\$ 2,701,205	\$ 6,382,197	\$ 37,367,526

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2019

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, 2019, 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 2019 in the amount of \$13,062,138.

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

Management evaluated all events or transactions that occurred after December 31, 2019 through October 16, 2020, the date the Library's financial statements were available to be issued. The following event occurred.

In March 2020, the World Health Organization made the assessment that the outbreak of a novel coronavirus (COVID-19) can be characterized as a pandemic. As a result, uncertainties have arisen that may have a significant negative impact on the operating activities and results of the Organization. The occurrence and extent of such an impact will depend on future developments, including (i) the duration and spread of the virus, (ii) government quarantine measures, (iii) voluntary and precautionary restrictions on travel or meetings, (iv) the effects on the financial markets, and (v) the effects on the economy overall, all of which are uncertain. 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 October 16, 2020, 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
TOTAL OPEB LIABILITY AND RELATED RATIOS
LAST TWO FISCAL YEARS**

Total OPEB Liability	2019	2018
Service cost	\$ 473,395	\$ 513,440
Interest	1,022,469	939,050
Changes of benefit terms	-	-
Differences between expected and actual experience	792,804	(451,456)
Changes of assumptions	5,423,754	(2,290,573)
Benefit payments	(1,027,662)	(1,112,642)
Net change in total OPEB liability	6,684,760	(2,402,181)
Total OPEB liability - beginning	25,452,093	27,854,274
Total OPEB liability - ending (a)	\$ 32,136,853	\$ 25,452,093
Covered-employee payroll	\$ 11,217,521	\$ 10,421,555
Total OPEB liability as a percentage of covered-employee payroll	286.49%	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 payroll	Plan fiduciary net position as a percentage of the total pension liability
Firefighters' Retirement System of Louisiana (FRS)					
June 30,					
2019	0.866542%	\$ 5,426,208	\$ 2,097,593	259%	74.0%
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,					
2018	1.645964%	\$ 7,305,379	\$ 10,070,232	73%	88.9%
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,					
2019	0.426437%	\$ 79,745	\$ 58,568	136%	84.8%
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,					
2019	0.060819%	\$ 19,566	\$ 35,750	55%	93.1%
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)					
2019	\$ 582,783	\$ 582,783	\$ -	\$ 2,151,624	27.1%
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)					
2019	\$ 1,131,764	\$ 1,131,764	\$ -	\$ 9,841,424	11.5%
2018	\$ 1,158,077	\$ 1,158,077	\$ -	\$ 10,070,232	11.5%
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)					
2019	\$ 10,249	\$ 10,249	\$ -	\$ 58,568	17.5%
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)					
2019	\$ 938	\$ 938	\$ -	\$ 35,750	2.6%
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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Revenues				
Taxes				
Ad Valorem- 1 Mill-Court & Jail	\$ 430,700	\$ 401,806	\$ 401,806	\$ -
Ad Valorem- General Alimony 4.09 mils	1,762,000	1,829,057	1,829,057	-
In Lieu Payments	11,640	11,547	11,547	-
Total Taxes	<u>2,204,340</u>	<u>2,242,410</u>	<u>2,242,410</u>	<u>-</u>
Licenses and permits				
Chain Store	20,000	22,425	22,425	-
Cable Television	358,500	315,700	315,700	-
Alcoholic Beverages License	6,000	5,491	5,491	-
Occupational License	1,300,000	1,374,319	1,374,319	-
Building Permits	302,600	238,694	238,694	-
Total licenses and permits	<u>1,987,100</u>	<u>1,956,629</u>	<u>1,956,629</u>	<u>-</u>
Intergovernmental				
Federal				
Grant-State-Summer Feeding	140,000	115,449	115,449	-
Tropical Storm Nate	-	8,222	8,222	-
Low Impact Development Fed Grant	-	3,300	3,300	-
Local Coastal Program	-	10,624	10,624	-
Total Federal	<u>140,000</u>	<u>137,595</u>	<u>137,595</u>	<u>-</u>
State shared				
State Revenue Sharing	60,000	59,527	59,527	-
Total state shared	<u>60,000</u>	<u>59,527</u>	<u>59,527</u>	<u>-</u>
State other				
Severance Tax	32,000	25,300	25,300	-
Beer Tax	42,000	37,282	37,282	-
Total state other	<u>74,000</u>	<u>62,582</u>	<u>62,582</u>	<u>-</u>
Total Intergovernmental	<u>274,000</u>	<u>259,704</u>	<u>259,704</u>	<u>-</u>
Fees, charges, and commissions for services				
Fair Grounds	75,100	63,914	63,914	-
Court Fees(Steno)	12,000	16,920	16,920	-
Juvenile Fees	15,000	11,539	11,539	-
Coroner Fees	3,000	4,454	4,454	-
Zoning/Subdiv. Fees	15,300	36,726	36,726	-
Total fees, charges, and commissions for services	<u>120,400</u>	<u>133,553</u>	<u>133,553</u>	<u>-</u>
Investment earnings				
Interest income	4,000	10,286	10,286	-
Total investment earnings	<u>4,000</u>	<u>10,286</u>	<u>10,286</u>	<u>-</u>
Other revenues				
Miscellaneous Revenue	50,000	28,885	28,885	-
Rental Income	18,500	24,439	24,439	-
Total other revenues	<u>68,500</u>	<u>53,324</u>	<u>53,324</u>	<u>-</u>
Total Revenues	<u>4,658,340</u>	<u>4,655,906</u>	<u>4,655,906</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, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Expenditures				
General Government				
Legislative				
Salaries	227,183	221,629	221,629	-
Salaries -Car Allowance	36,000	36,000	36,000	-
Official Journal	20,000	18,017	18,017	-
Membership Dues	12,000	11,430	11,430	-
Telephone	20,000	15,374	15,374	-
Computer Expense	12,500	5,079	5,079	-
Equipment Rental	10,000	9,915	9,915	-
Professional Services	60,000	44,818	44,818	-
Office Supplies	25,000	13,372	13,372	-
Travel	20,000	5,503	5,503	-
Miscellaneous	10,000	1,999	1,999	-
Total Legislative	452,683	383,136	383,136	-
Clerk of Court				
Book Binding	20,000	4,230	4,230	-
Court Attendance	12,000	11,320	11,320	-
IT Services	14,000	-	-	-
Miscellaneous	14,000	15,176	15,176	-
Total Clerk of Court	60,000	30,726	30,726	-
Executive & Administration				
Salaries	1,380,675	1,429,883	1,371,899	(57,984)
Salaries - Car Allowance -Par Pres.	9,600	9,600	9,600	-
Salaries - Car Allowance - Adm	10,800	9,600	9,600	-
Membership Dues	7,500	4,579	4,579	-
Telephone	145,000	111,394	111,394	-
Equipment Rental	30,000	29,877	29,877	-
Computer Expenses	60,000	54,842	57,262	2,420
Office Supplies	50,000	39,950	39,950	-
Travel/Training	25,000	20,373	20,373	-
Storage Rental	6,400	10,363	10,363	-
Advertising and Subscriptions	11,000	6,318	6,318	-
Bank Charges	7,200	6,977	6,977	-
Meeting Expenses	7,500	6,927	6,927	-
Transition Expenses	15,000	4,553	4,553	-
Professional Services	-	-	0	-
Miscellaneous	4,000	3,958	3,958	-
Total Executive & Administrative	1,769,675	1,749,194	1,693,630	(55,564)
Registrar of Voters				
Salaries	58,568	58,568	58,568	-
Membership Dues	1,000	-	-	-
Postage	1,000	1,000	1,000	-
Telephone	1,000	1,378	1,378	-
IT services	2,750	1,603	1,603	-
Office Supplies	2,000	4,076	4,076	-
Travel & Training	4,500	8,150	8,150	-
Retirement Contributions	10,200	10,249	10,249	-
Total Registrar of Voters	81,018	85,024	85,024	-

**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, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Expenditures (Continued)				
Elections				
Machines	93,300	21,789	21,789	-
Total Elections	<u>93,300</u>	<u>21,789</u>	<u>21,789</u>	<u>-</u>
General Administration:				
RSVP Dues	20,000	20,000	20,000	-
Engineering	34,020	35,910	35,910	-
Auditing	28,600	28,600	28,600	-
Legal Fees	30,000	16,711	16,711	-
Security	-	35,226	35,226	-
Contract Agreements	20,000	690	690	-
Employee related Fees	33,000	26,306	26,306	-
Pension Ad Valerom Tax	86,200	110,557	96,190	(14,367)
Commission Dues	-	235,040	235,040	-
Misc. Property Tax Fees	64,900	50,471	-	(50,471)
Professional Services	50,000	103,087	103,249	162
Litigation Settlement	10,000	-	-	-
Total General Administration	<u>376,720</u>	<u>662,598</u>	<u>597,922</u>	<u>(64,676)</u>
Planning & Zoning				
Salaries	577,993	574,527	574,527	-
Salaries - Car Allowance	4,800	4,800	4,800	-
Advertising	1,500	3,326	3,361	35
Telephone	12,000	11,655	11,655	-
Uniforms	2,400	2,381	2,381	-
Legal Fees	4,000	24,280	24,280	-
Recording	8,000	7,125	7,125	-
Professional Service	300,000	285,360	308,717	23,357
Low Impact Development Fed Grant	-	24,875	24,875	-
Local Coastal Program Impl Grant	-	22,408	22,408	-
Computer Expenses	18,500	13,017	13,017	-
Operating Supplies	29,000	31,969	31,969	-
Travel & Training	9,000	7,202	7,202	-
Maintenance	3,000	4,585	4,585	-
Total Planning & Zoning	<u>970,193</u>	<u>1,017,510</u>	<u>1,040,902</u>	<u>23,392</u>
Employee Benefits:				
Social Security/Medicare	72,284	100,364	100,364	-
Retirement Contributions	401,799	356,801	356,801	-
Life/Health Insurance	1,035,164	992,260	992,260	-
Workman's Compensation	60,000	34,032	34,032	-
Total Employee Benefits	<u>1,569,247</u>	<u>1,483,457</u>	<u>1,483,457</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, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Expenditures (Continued)				
Government Building				
Utilities	200,000	176,032	176,032	-
Contr. Maint: Grass Cutting	5,800	6,070	6,070	-
Building Maintenance	150,000	166,595	167,383	788
Maintenance - Janitorial	70,000	99,160	99,160	-
General Insurance	187,000	144,592	142,835	(1,757)
Operating Supplies	20,000	26,152	26,152	-
Total Government Building	632,800	618,601	617,632	(969)
New East Bank Complex				
Utilities	120,000	111,332	111,332	-
Security	130,000	77,716	77,716	-
Contr. Maint: Grass Cutting	32,400	31,300	31,300	-
Building Maintenance	50,000	41,889	46,490	4,601
Maintenance - Janitorial	120,000	122,692	122,692	-
Flood Insurance	15,000	12,957	12,957	-
General Liability Insurance	41,000	41,000	41,000	-
Operating Supplies	10,000	6,183	6,183	-
Total New East Bank Complex	518,400	445,069	449,670	4,601
Human Resources:				
Salaries	265,938	247,270	247,270	-
Salaries - Car Allowance	3,600	3,600	3,600	-
Professional Services	-	16,166	16,166	-
Office Supplies	7,500	6,910	6,910	-
Computer Expense	7,000	3,781	3,781	-
Equipment Rental	5,000	3,303	3,303	-
ADA Coordinator	18,000	18,000	18,000	-
Travel & Training	1,800	3,903	3,903	-
Telephone	1,700	1,777	1,777	-
Miscellaneous	5,000	2,853	2,853	-
Total Human Resources	315,538	307,563	307,563	-
Communication:				
Salaries	176,293	141,286	141,286	-
Salaries - Car Allowance	4,800	4,800	4,800	-
Office Supplies	2,600	339	339	-
Travel & Training	2,000	677	677	-
Hurricane Brochures	7,500	-	-	-
Computer Expense	4,000	1,436	1,436	-
Miscellaneous	2,000	1,687	1,687	-
Advertising	8,000	7,011	7,010	(1)
Total Communication	207,193	157,235	157,235	-

**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, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Expenditures (Continued)				
Purchasing Department:				
Salaries	246,221	237,331	237,331	-
Salaries - Car Allowance	3,600	3,300	3,300	-
Office Supplies	8,500	6,078	6,078	-
Travel & Training	2,500	1,556	1,556	-
Computer Expense	7,000	3,781	3,781	-
Telephone	3,000	1,885	1,885	-
Miscellaneous	3,300	2,320	2,323	3
Total Purchasing Department	274,121	256,251	256,254	3
Total General Government	7,320,888	7,218,153	7,124,940	(93,213)
Public Safety				
Coroner:				
Salaries	39,600	43,200	43,200	-
Certification & P.C.	60,000	80,175	82,975	2,800
Pronouncement	80,000	80,700	80,700	-
Transport Remains	29,000	30,400	30,400	-
Autopsy	50,000	66,970	67,200	230
Evaluations	5,000	3,800	3,800	-
Insurance	20,600	18,270	18,270	-
Office Supplies	14,700	12,964	12,964	-
Total Coroner	298,900	336,479	339,509	3,030
District Attorney				
Salaries	550,000	524,299	524,299	-
D.A. Employee Benefits	57,800	54,449	54,449	-
Unemployment	9,000	-	-	-
Total District Attorney	616,800	578,748	578,748	-
District Court				
Salaries	191,965	170,514	170,514	-
Drug Court Program	63,000	42,980	42,980	-
District Court Security	50,000	50,000	50,000	-
Court Filings	6,500	5,000	5,000	-
Transcripts	35,000	36,132	36,132	-
Telephone	6,500	7,387	7,387	-
Juror & Witness Fees	50,000	61,620	61,620	-
Office Supplies	6,000	4,096	4,096	-
Total district court	408,965	377,729	377,729	-

**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, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Expenditures (Continued)				
Civil Service				
Salaries	82,253	83,276	83,276	-
Membership Dues	250	250	250	-
Computer Expense	1,000	298	-	(298)
Office Supplies	400	513	513	-
Total Civil Service	83,903	84,337	84,039	(298)
J.P. & Constables:				
Salaries	75,600	76,800	76,800	-
Salaries - J.P.'s	37,800	39,000	39,000	-
Salaries - Constables	37,800	37,800	37,800	-
Office Supplies	2,000	-	-	-
Travel	9,500	10,343	10,343	-
Total JPs & Constables	87,100	87,143	87,143	-
Probation Officer				
Salaries	103,135	103,536	103,536	-
Total Probation Officer	103,135	103,536	103,536	-
Public Safety - Sheriff:				
Feeding Prisoners	400,000	410,439	410,439	-
Medical Prisoners	25,000	56,170	56,170	-
Transporting	50,000	41,530	41,530	-
Court Attendance	10,000	10,100	10,100	-
Commissions - O.L.	234,000	-	-	-
IT Expense	-	-	298	298
Total Sheriff	719,000	518,239	518,537	-
Total Public Safety	2,317,803	2,086,211	2,089,241	2,732
Health and Welfare				
Dept Health & Human Services:				
Salaries	198,840	198,056	198,056	-
Salaries -Car Allowance	4,800	4,800	4,800	-
Office Supplies	3,200	3,101	3,101	-
Travel & Training	1,500	-	-	-
Computer Expense	11,000	2,332	2,332	-
Telephone	2,000	764	764	-
Summer Food Program	140,000	127,594	127,594	-
Miscellaneous	2,200	2,200	2,200	-
Total Health & Human Services	363,540	338,847	338,847	-
Capital Outlay				
Capital Outlay	20,000	34,016	34,016	-
Total Capital Outlay	20,000	34,016	34,016	-
Debt service				
Principal				
2009 Revenue Bonds - Wvfd	52,125	52,125	50,000	(2,125)
Cert of Indebt 2004	68,183	68,183	64,000	(4,183)
Total Principal	120,308	120,308	114,000	(6,308.00)
Interest				
	-	-	6,308	6,308
Total Debt Service	120,308	120,308	120,308	(6,308)
Total Expenditures	10,142,539	9,797,535	9,707,352	(90,183)

**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, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,484,199)	(5,141,629)	(5,051,446)	90,183
Other Financing Sources (Uses)				
Transfers in				
ADM. FEES- Ambulance	22,467	22,467	22,467	-
ADM. FEES- Animal Shelter	4,690	4,690	4,690	-
ADM. FEES- Community Center	69,928	69,928	69,928	-
ADM FEES - 911	9,734	9,734	9,734	-
ADM. FEES- Economic Development	198,373	198,373	198,373	-
ADM FEES - Fire	10,965	10,965	10,965	-
ADM. FEES- Health Unit	59,488	59,488	59,488	-
ADM. FEES- Juvenile Detention	45,780	45,780	45,780	-
ADM. FEES- Public Works	622,564	622,564	622,564	-
ADM. FEES- Recreation	168,170	168,170	168,170	-
ADM. FEES- Street Lighting	240,710	240,710	240,710	-
ADM FEES - Solid Waste	28,979	28,979	28,979	-
ADM. FEES- Water Distribution	558,947	558,947	558,947	-
ADM. FEES- Wastewater	518,857	518,857	518,857	-
DA Salary Reimb - Fire Depts	10,600	10,600	10,600	-
DA Salary Reimb - Pub Safety	3,500	3,500	3,500	-
DA Salary Reimb - Pub Works	17,700	17,700	17,700	-
DA Salary Reimb - Wastewater	17,700	17,700	17,700	-
DA Salary Reimb - Water	17,700	17,700	17,700	-
DA Salary Reimb - 911	3,375	3,375	3,375	-
Transfer In- Economic Development	2,100,000	1,300,000	1,300,000	-
Transfer In- Juvenile Detention Fund	139,760	144,147	144,147	-
Transfer In - Health Unit (Coroner)	-	60,000	60,000	-
Transfer In- Comm. Ctr (Events)	25,000	25,000	25,000	-
Transfer In- Hurricane Isaac	-	27,397	27,397	-
Transfer In-WVFD 2009 Rev. Bonds	52,125	52,125	52,125	-
Total transfers in	4,947,112	4,238,896	4,238,896	-
Transfers out				
Transfer Out- Criminal Court	-	(215,000)	(328,786)	(113,786)
Transfer Out- DHHS	(106,500)	(106,500)	(106,500)	-
Total transfers out	(106,500)	(321,500)	(435,286)	(113,786)
Total Other Financing Sources (Uses)	4,840,612	3,917,396	3,803,610	(113,786)
Deficiency of Revenues and Other Sources Over Expenditures and Other Uses	(643,587)	(1,224,233)	(1,247,836)	(23,603)
Fund Balance, Beginning of Year	2,828,475	2,998,686	2,998,683	(3)
Restatement	-	-	(297,478)	(297,478)
Fund Balance, Beginning of Year, as restated	2,828,475	2,998,686	2,701,205	(297,481)
Fund Balance, End of Year	\$ 2,184,888	\$ 2,265,902	\$ 1,453,369	\$ (812,533)

**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, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Revenues:				
Taxes				
Sales Tax	\$ 9,150,000	\$ 11,308,717	\$ 11,308,717	\$ -
Total Taxes	<u>9,150,000</u>	<u>11,308,717</u>	<u>11,308,717</u>	<u>-</u>
Investment Earnings				
Interest income	22,000	60,432	60,432	-
Total Investment Earnings:	<u>22,000</u>	<u>60,432</u>	<u>60,432</u>	<u>-</u>
Total Revenues	<u>9,172,000</u>	<u>11,369,149</u>	<u>11,369,149</u>	<u>-</u>
Expenditures:				
Commissions	1,500	299,826	299,826	-
Total Expenditures	<u>1,500</u>	<u>299,826</u>	<u>299,826</u>	<u>-</u>
Excess (Deficiency) of Revenues	<u>9,170,500</u>	<u>11,069,323</u>	<u>11,069,323</u>	<u>-</u>
Operating Transfers In (Out)				
Trans Out - Pub. Imp. Bonds-STD	(1,328,073)	(1,328,073)	(1,328,073)	-
Transfer OUT - Water Distribution	(1,350,000)	(1,350,000)	(1,350,000)	-
Transfer OUT- Waste Water Fund	(1,850,000)	-	-	-
Transfer OUT- Public Works	(4,000,000)	(1,500,000)	(1,500,000)	-
Transfer OUT- PWS Const.	(625,000)	(125,000)	(125,000)	-
Total Operating Transfer In (Out)	<u>(9,153,073)</u>	<u>(4,303,073)</u>	<u>(4,303,073)</u>	<u>-</u>
Excess Revenue/(Expense)	<u>17,427</u>	<u>6,766,250</u>	<u>6,766,250</u>	<u>-</u>
Fund Balance, Beginning of Year	<u>7,587,356</u>	<u>8,416,576</u>	<u>8,416,576</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 7,604,783</u>	<u>\$ 15,182,826</u>	<u>\$ 15,182,826</u>	<u>\$ -</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Revenues				
Taxes				
Sales tax	\$ 3,650,000	\$ 4,225,460	\$ 4,525,460	\$ 300,000
Total Taxes	<u>3,650,000</u>	<u>4,225,460</u>	<u>4,525,460</u>	<u>300,000</u>
Intergovernmental revenues				
Federal grants				
HMGP Reserve Drainage -Phase II	3,119,648	93,037	93,037	-
Grant-Fed-HMGP	-	37,811	37,811	-
Grant-HMGP-Reserve Drainage	-	1,995	1,995	-
Total federal grants	<u>3,119,648</u>	<u>132,843</u>	<u>132,843</u>	<u>-</u>
State parish transportation funds				
Parish transportation	500,000	534,241	534,241	-
Total state parish transportation funds	<u>500,000</u>	<u>534,241</u>	<u>534,241</u>	<u>-</u>
State other revenue				
DOTD Grant - Safe Routes to Public Places	616,540	-	-	-
Total state other revenue	<u>616,540</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Intergovernmental revenues	<u>4,236,188</u>	<u>667,084</u>	<u>667,084</u>	<u>-</u>
Fees, charges, and commissions:				
Culvert / Permit Fees	1,500	6,095	6,095	-
DOPS Settlement Fees	63,500	53,754	55,785	2,031
Expressway Commission	50,000	50,000	50,000	-
Total Fees, Charges, and Commissions	<u>115,000</u>	<u>109,849</u>	<u>111,880</u>	<u>2,031</u>
Fines and forfeitures:				
Zoning Demolition/Grass Cutting	115,000	24,990	24,634	(356)
Judgement Liens	-	400	400	-
Total Fines and Forfeitures	<u>115,000</u>	<u>25,390</u>	<u>25,034</u>	<u>(356)</u>
Investment Earnings:				
Interest income	4,000	8,814	8,814	-
Total investment earnings	<u>4,000</u>	<u>8,814</u>	<u>8,814</u>	<u>-</u>
Other revenues:				
Miscellaneous Income	118,000	410,858	292,896	(117,962)
Rent Royalty	1,000	804	804	-
Total Other Revenues	<u>119,000</u>	<u>411,662</u>	<u>293,700</u>	<u>(117,962)</u>
Total Revenues	<u>8,239,188</u>	<u>5,448,259</u>	<u>5,631,972</u>	<u>183,713</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Expenditures				
Transportation:				
Salaries	2,626,951	2,330,631	2,330,631	-
Code Enforcement - Salaries	91,970	85,131	85,131	-
Retirement	302,099	246,562	246,562	-
Medicare	45,127	48,341	48,341	-
Canal Spraying	112,000	112,000	112,000	-
Culverts	45,000	25,096	25,096	-
Demolition	-	45,591	45,591	-
Drainage Projects	213,000	101,727	105,527	3,800
Fuel / Oil	270,000	205,838	205,838	-
Grass Cutting Contract	191,000	233,365	233,365	-
Insurance (general)	250,000	261,871	251,330	(10,541)
H,D,L Insurance	1,057,997	910,363	910,363	-
Workmans Compensation	200,000	133,770	133,770	-
Miscellaneous expense	5,000	7,820	7,820	-
Office Supplies	32,000	24,271	24,271	-
Maint./Equipment & Vehicles & Parts	340,000	317,998	324,398	6,400
Concrete Contract	400,000	399,906	399,906	-
Engineering Services	50,000	45,690	45,690	-
Professional Services	109,000	119,589	121,902	2,313
Audit & Accounting	24,700	24,700	24,700	-
Janitorial Services	33,000	25,075	25,075	-
Computer Expense	18,000	15,722	15,722	-
Maint./Bldg. & Grounds	250,000	218,023	223,018	4,995
Sales Tax Commissions	-	119,876	119,876	-
Street Maintenance	170,000	84,087	84,087	-
Street Signs	20,000	10,787	10,787	-
Equipment Rental	120,000	45,491	45,491	-
Claim/Litigation Settlements	50,000	4,101	4,101	-
Community Service Program	5,000	-	-	-
Weather Event - Barry	-	30,170	30,170	-
Street Striping	20,000	9,324	9,324	-
Telephone	50,000	34,749	34,749	-
Travel & Training	3,000	273	273	-
Uniform Expense	32,000	40,438	40,438	-
Utilities-Entergy & Water	50,000	65,320	65,320	-
Zoning Violations	105,000	92,921	98,510	5,589
DOTD Grant - Safe Routes to Public Places	616,540	-	-	-
Total Transportation Expenditure	7,908,384	6,476,617	6,489,173	12,556
Capital outlay:				
Capital Outlay	300,000	649,674	649,674	-
Capital Outlay - STREETS	800,000	739,612	739,612	-
HMGP Reserve Drainage -Phase II	3,119,648	661,258	661,258	-
Total Capital Outlay Expenditures	4,219,648	2,050,544	2,050,544	-
Total Expenditures	12,128,032	8,527,161	8,539,717	12,556
Deficiency of Revenues Over Expenditures	(3,888,844)	(3,078,902)	(2,907,745)	171,157

**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, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Other Financing Sources (Uses)				
Transfers in				
Transfer In-STD	4,000,000	1,500,000	1,500,000	-
Transfer In- Water (Mechanic's Salary)	148,123	148,123	148,123	-
Transfer In- Street Lights (Dir/Asst Dir Salary)	21,250	21,250	21,250	-
Transfer In- WasteWater (Mechanic's Salary)	148,123	148,123	148,123	-
Transfer In-Fire Services (Vehicle Foreman Salary)	88,129	80,967	80,967	-
Transfer In - Hurricane Isaac	-	139,902	139,902	-
Total Transfers In	<u>4,405,625</u>	<u>2,038,365</u>	<u>2,038,365</u>	<u>-</u>
Transfers out				
Transfer Out-General Fund (Administrative Fee)	(622,564)	(622,564)	(622,564)	-
Transfer Out - Public Safety (Admin)	(9,111)	(9,111)	(9,111)	-
Transfer Out - Animal Shelter	(55,000)	(55,000)	(55,000)	-
Transfer Out-General Fund-DA Sal reim	(17,700)	(17,700)	(17,700)	-
Trans Out - 2009Bnd - EBGC	-	(50,000)	(50,000)	-
Total Transfers Out	<u>(704,375)</u>	<u>(754,375)</u>	<u>(754,375)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>3,701,250</u>	<u>1,283,990</u>	<u>1,283,990</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(187,594)	(1,794,912)	(1,623,755)	171,157
Fund Balance, Beginning of Year	1,917,591	2,825,591	2,825,591	-
Fund Balance, End of Year	<u>\$ 1,729,997</u>	<u>\$ 1,030,679</u>	<u>\$ 1,201,836</u>	<u>\$ 171,157</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, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Revenues				
Taxes				
Sales Tax	\$ 4,850,000	\$ 6,033,944	\$ 6,033,944	\$ -
Total taxes	<u>4,850,000</u>	<u>6,033,944</u>	<u>6,033,944</u>	<u>-</u>
Intergovernmental revenue				
Federal revenue				
HMGP Grant - Safe Room	1,085,767	793,172	793,172	-
HMGP Grant - TS Nate	-	775	775	-
Total federal revenue	<u>1,085,767</u>	<u>793,947</u>	<u>793,947</u>	<u>-</u>
State other revenue				
2% Fire Insurance Rebate	170,000	165,978	165,978	-
Total state other revenue	<u>170,000</u>	<u>165,978</u>	<u>165,978</u>	<u>-</u>
Local				
Sheriff's Office (Sub Station)	1,047,500	137,083	137,083	-
Total local	<u>1,047,500</u>	<u>137,083</u>	<u>137,083</u>	<u>-</u>
Total intergovernmental revenue	<u>2,303,267</u>	<u>1,097,008</u>	<u>1,097,008</u>	<u>-</u>
Investment earnings				
Interest income	20,000	28,512	28,512	-
Total investment earnings	<u>20,000</u>	<u>28,512</u>	<u>28,512</u>	<u>-</u>
Other revenue				
Other Income	220,000	330,664	330,664	-
Total other revenue	<u>220,000</u>	<u>330,664</u>	<u>330,664</u>	<u>-</u>
Total Revenues	<u>7,393,267</u>	<u>7,490,128</u>	<u>7,490,128</u>	<u>-</u>
Expenditures				
Public safety				
Salaries And Benefits				
Salaries	2,379,800	2,414,763	2,414,763	-
Medicare	35,000	37,203	37,203	-
Retirement	520,000	582,827	582,827	-
Health, Dental, Life Insurance	546,000	486,617	486,617	-
Workman's Compensations	270,000	289,625	289,625	-
Total Salaries and Benefits	<u>3,750,800</u>	<u>3,811,035</u>	<u>3,811,035</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, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Expenditures (Continued)				
Other Overhead				
Administrative Fees (PMI)	75,000	75,893	75,893	-
Fire Prevention	12,000	11,967	11,967	-
Utilities	120,000	118,229	118,229	-
Professional Fees	12,000	38,043	38,043	-
Audit & Accounting	9,000	9,000	9,000	-
Office Supplies	20,000	17,877	17,877	-
Computer Expense	9,000	8,787	8,787	-
Miscellaneous Expense	-	6,330	6,330	-
Uniforms	25,000	18,347	18,347	-
Personal Reimbursement	40,000	25,955	25,780	(175)
Training & Travel	50,000	39,061	39,061	-
Insurance Policies	290,000	296,298	296,298	-
Vehicle Maintenance	130,000	127,658	128,325	667
Maint - Building & Grounds	30,000	32,793	32,793	-
Fuel	75,000	75,668	75,668	-
Sales Tax Commissions	-	159,825	159,825	-
Supplies - Equipment, Operating	130,000	118,196	118,196	-
Total other overhead	<u>1,027,000</u>	<u>1,179,927</u>	<u>1,180,419</u>	<u>492</u>
Total public safety	<u>4,777,800</u>	<u>4,990,962</u>	<u>4,991,454</u>	<u>492</u>
Capital outlay				
Capital Outlay - Equipment	245,000	44,752	44,752	-
Capital Outlay - Building	-	78,674	78,674	-
Construction - safe room (exterior)	1,220,000	1,152,804	1,183,559	30,755
Engineering - safe room (exterior)	29,500	21,257	21,257	-
Miscellaneous - safe room (exterior)	-	14,410	14,410	-
Construction - safe room (interior)	98,910	93,754	103,003	9,249
Engineering - safe room (interior)	5,500	4,251	4,251	-
Construction - building - west bank substation	2,045,000	333,518	333,518	-
Engineering - building - west bank substation	55,000	5,175	5,175	-
Capital Outlay - Edgard Renovations	80,000	-	-	-
Total capital outlay	<u>3,778,910</u>	<u>1,748,595</u>	<u>1,788,599</u>	<u>40,004</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>8,642,801</u>	<u>6,825,648</u>	<u>6,866,144</u>	<u>40,496</u>
Excess (Deficiency) of Revenues	<u>(1,249,534)</u>	<u>664,480</u>	<u>623,984</u>	<u>(40,496)</u>
Other Financing Sources (Uses)				
Transfers In				
Transfer In - 911 Communications (Safe Room)	158,917	158,917	158,917	-
Transfer In - 2015 Bond (Safe Room)	100,000	100,000	100,000	-
Transfer In - 2009 Bond (Safe Room)	130,000	-	-	-
Transfer In - Water District Fund	79,800	79,800	79,800	-
Total Transfer In	<u>468,717</u>	<u>338,717</u>	<u>338,717</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, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Other Financing Sources (Uses) (Continued)				
Transfers out				
Transfer Out-Pub Wks (Vehicle Foreman)	(88,129)	(80,967)	(80,967)	-
Transfer Out-Public Safety (Acct II Salary)	(50,064)	(50,064)	(50,064)	-
Transfer Out - General Fund (Adm Fees)	(10,965)	(10,965)	(10,965)	-
Transfer Out-Sinking fund 2015	(252,659)	(254,725)	(254,725)	-
Transfer Out-Sinking fund (G)	(56,430)	(56,430)	(56,430)	-
Transfer Out-General Fund (DA Salary)	(10,600)	(10,600)	(10,600)	-
Transfer Out-Sinking fund (R)	(137,825)	(137,825)	(137,825)	-
Transfer Out-General Fund Rev 2009 (W)	(52,125)	(52,125)	(52,125)	-
Total tranfers out	<u>(658,797)</u>	<u>(653,701)</u>	<u>(653,701)</u>	<u>-</u>
Excess Revenue/(Expense)	<u>(1,439,614)</u>	<u>349,496</u>	<u>309,000</u>	<u>(40,496)</u>
Fund Balance, Beginning of Year	<u>6,997,558</u>	<u>4,627,429</u>	<u>4,627,429</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 5,557,944</u>	<u>\$ 4,976,925</u>	<u>\$ 4,936,429</u>	<u>\$ (40,496)</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2019

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, 2019.

Changes of Assumptions

For the Firefighters Retirement System for the valuation year ended June 30, 2019, the investment rate of return decreased from 7.30% to 7.15%, and the inflation rate decreased from 2.700% to 2.500%. 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 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 valuation year ended June 30, 2015, 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 6.75% to 6.50%, projected salary increases decreased from 5.25% to 4.75%, and inflation decreased from 2.50% to 2.40% for the year ended December 31, 2018. The investment rate of return decreased from 7.00% to 6.75% for the valuation year ended December 31, 2017. 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. The investment rate of return was decreased from 7.00% to 6.75% for the valuation year ended June 30, 2017. 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. The investment rate of return was decreased from 7.00% to 6.75% for the valuation year ended June 30, 2017. The expected remaining service lives were increased from 6 years to 7 years for the plan year ended June 30, 2016.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2019

NOTE C – OPEB CHANGES OF ASSUMPTIONS

Changes of Benefit Terms

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

Changes of Assumptions

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

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

OTHER SUPPLEMENTARY INFORMATION

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF COUNCIL MEMBERS
COMPENSATION
For the Year Ended December 31, 2019**

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	14,052
Kurt Becnel, District I	13,582
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>\$111,644</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, 2019**

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	16,352
Car allowance	<u>9,600</u>
 Total	 <u>\$ 185,841</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2019

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, 2019

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.

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

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.

Hurricane Isaac CDBG Fund – The 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.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2019

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.

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2019

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**

	Special Revenue									
	Health Unit Tax	ARC Maintenance	Juvenile Detention Center	Ambulance	Convention Center	Senior Citizens Tax	Hurricane Isaac	Economic Development	Airport Authority	Communi- cation District
Assets										
Cash and cash equivalents	\$ 1,137,646	\$ 132,941	\$ 200,988	\$ 78,622	\$ 1,308,054	\$ 93,002	\$ 69,973	\$ 2,256,153	\$ 32	\$ 1,411,052
Receivables, net										
Accounts	-	-	-	-	-	-	-	38,877	-	129,579
Ad valorem taxes	392,642	409,700	422,386	-	-	405,098	-	-	-	-
Sales & use	-	-	-	-	-	-	-	809,777	-	-
Other	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	218,763	-	-	-	-	-	-
Due from other governments	10,304	-	-	-	-	-	268,097	-	-	1,979
Prepaid items	-	-	-	-	-	2,030	-	-	-	26,128
Total assets	\$ 1,540,592	\$ 542,641	\$ 623,374	\$ 297,385	\$ 1,308,054	\$ 500,130	\$ 338,070	\$ 3,104,807	\$ 32	\$ 1,568,738
Liabilities and Fund Balance										
Liabilities										
Accounts and salaries payable	\$ 27,473	\$ 50,910	\$ 9,943	\$ 32,316	\$ 39,981	\$ -	\$ 58,387	\$ 67,859	\$ -	\$ 392,654
Contracts payable	-	-	-	-	-	-	-	-	-	-
Due to other funds	60,000	-	70,644	-	-	-	442,034	3,254	-	1,840
Other liabilities	-	-	-	-	48,560	-	-	-	-	-
Total liabilities	87,473	50,910	80,587	32,316	88,541	-	500,421	71,113	-	394,494
Deferred Inflows of Resources										
Advance tax payments	76,415	77,211	79,599	-	-	78,803	-	-	-	-
Unavailable revenues	8,696	21,588	21,775	-	-	8,653	268,096	-	-	-
Total deferred inflows of resources	85,111	98,799	101,374	-	-	87,456	268,096	-	-	-
Fund balance										
Nonspendable	-	-	-	-	-	2,030	-	-	-	26,128
Restricted	1,368,008	392,932	441,413	265,069	1,219,513	410,644	-	3,033,694	32	1,148,116
Committed	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(430,447)	-	-	-
Total fund balance (deficit)	1,368,008	392,932	441,413	265,069	1,219,513	412,674	(430,447)	3,033,694	32	1,174,244
Total Liabilities Deferred Inflows and Fund Balance	\$ 1,540,592	\$ 542,641	\$ 623,374	\$ 297,385	\$ 1,308,054	\$ 500,130	\$ 338,070	\$ 3,104,807	\$ 32	\$ 1,568,738

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
December 31, 2019**

Special Revenue

Civil Defense	Street Lighting	Land Escrow	Criminal Court	Recreation Fund	LASAFE	CDBG	Animal Shelter	Hurricane Isaac CDBG	Levee Protection	LCDBG Edgard Plant Clarifier	GOMESA	Health & Human Services	Total Special Revenue
\$ 514,231	\$ 1,879,723	\$ 7	\$ 19,181	\$ 821,556	\$ 27,763	\$ 1	\$ 114,175	\$ 1,795	\$ 6,175,019	\$ -	\$ 1,195,643	\$ 493,805	\$ 17,931,362
40,000.0	-	-	60,116	1,610	-	-	280	-	-	-	-	-	270,462
-	1,629,174	-	-	967,620	-	-	319,376	-	2,987,975	-	-	-	7,533,971
-	-	-	-	-	-	-	-	-	-	-	-	-	809,777
-	-	-	-	115,867	-	-	7,743	-	-	-	-	-	123,610
3,680	286,079	-	148,617	200	-	-	5,129	-	-	-	-	-	662,468
-	13,071	-	-	389,900	22,290	31,609	-	410,662	-	-	-	16,172	1,164,084
298	-	-	-	19,174	-	-	-	-	-	-	-	-	47,630
\$ 558,209	\$ 3,808,047	\$ 7	\$ 227,914	\$ 2,315,927	\$ 50,053	\$ 31,610	\$ 446,703	\$ 412,457	\$ 9,162,994	\$ -	\$ 1,195,643	\$ 509,977	\$ 28,543,364
\$ 46,139	\$ 116,211	\$ -	\$ 222,801	\$ 829,615	\$ 50,053	\$ -	\$ 51,666	\$ 344,201	\$ -	\$ -	\$ -	\$ 10,442	\$ 2,350,651
-	-	-	-	10,376	-	5,685	-	97,556	-	-	-	-	113,617
373	264	-	-	3,513	-	172,267	24,731	537,438	-	-	-	49,090	1,365,448
-	-	-	-	-	-	-	-	-	-	-	-	-	48,560
46,512	116,475	-	222,801	843,504	50,053	177,952	76,397	979,195	-	-	-	59,532	3,878,276
-	304,863	-	-	179,097	-	-	59,699	-	557,192	-	-	-	1,412,879
-	117,175	-	-	130,955	-	31,609	22,944	91,106	200,134	-	-	-	922,731
-	422,038	-	-	310,052	-	31,609	82,643	91,106	757,326	-	-	-	2,335,610
298	-	-	-	19,174	-	-	-	-	-	-	-	-	47,630
511,399	3,269,534	7	5,113	1,143,197	-	-	287,663	-	8,405,668	-	1,195,643	450,445	23,548,090
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(177,951)	-	(657,844)	-	-	-	-	(1,266,242)
511,697	3,269,534	7	5,113	1,162,371	-	(177,951)	287,663	(657,844)	8,405,668	-	1,195,643	450,445	22,329,478
\$ 558,209	\$ 3,808,047	\$ 7	\$ 227,914	\$ 2,315,927	\$ 50,053	\$ 31,610	\$ 446,703	\$ 412,457	\$ 9,162,994	\$ -	\$ 1,195,643	\$ 509,977	\$ 28,543,364

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
December 31, 2019**

	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	\$ 1,422,580	\$ 383,668	\$ 466,993	\$ 350,938	\$ 2,624,179
Receivables, net					
Accounts	-	-	-	-	-
Ad valorem taxes	-	-	-	-	-
Sales & use	-	-	-	-	-
Other	-	-	-	-	-
Due from other funds	-	-	-	37,397	37,397
Due from other governments	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total assets	\$ 1,422,580	\$ 383,668	\$ 466,993	\$ 388,335	\$ 2,661,576
Liabilities and Fund Balance					
Liabilities					
Accounts and salaries payable	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	-	-	-	-	-
Deferred Inflows of Resources					
Advance tax payments	-	-	-	-	-
Unavailable revenues	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balance					
Nonspendable	-	-	-	-	-
Restricted	1,422,580	383,668	466,993	388,335	2,661,576
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balance	1,422,580	383,668	466,993	388,335	2,661,576
Total Liabilities Deferred Inflows and Fund Balance	\$ 1,422,580	\$ 383,668	\$ 466,993	\$ 388,335	\$ 2,661,576

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
December 31, 2019**

			Capital Projects					
	1990 PW Sewerage Construction Phase II	2009 General Obligation Bond	2010 Sewer Bond Construction	2014 General Obligation Bond Construction	2015 General Obligation Bond	Total Capital Projects	Total Nonmajor Governmental Funds	
Assets								
Cash and cash equivalents	\$ 92,251	\$ 164,658	\$ 4,063,832	\$ 7,253,987	\$ 4,982,581	\$ 16,557,309	\$ 37,112,850	
Receivables, net								
Accounts	-	-	-	-	-	-	270,462	
Ad valorem taxes	-	-	-	-	-	-	7,533,971	
Sales & use	-	-	-	-	-	-	809,777	
Other	-	-	-	-	27,609	27,609	151,219	
Due from other funds	-	-	301,111	-	-	301,111	1,000,976	
Due from other governments	94,943	-	166,145	324,354	-	585,442	1,749,526	
Prepaid items	-	-	-	-	-	-	47,630	
Total assets	\$ 187,194	\$ 164,658	\$ 4,531,088	\$ 7,578,341	\$ 5,010,190	\$ 17,471,471	\$ 48,676,411	
Liabilities and Fund Balance								
Liabilities								
Accounts and salaries payable	\$ -	\$ -	\$ 664,435	\$ 5,425	\$ 11,686	\$ 681,546	\$ 3,032,197	
Contracts payable	6,329	-	51,446	-	-	57,775	171,392	
Due to other funds	-	-	-	-	-	-	1,365,448	
Other liabilities	-	-	-	-	-	-	48,560	
Total liabilities	6,329	-	715,881	5,425	11,686	739,321	4,617,597	
Deferred Inflows of Resources								
Advance tax payments	-	-	-	-	-	-	1,412,879	
Unavailable revenues	-	-	166,145	324,354	-	490,499	1,413,230	
Total deferred inflows of resources	-	-	166,145	324,354	-	490,499	2,826,109	
Fund balance								
Nonspendable	-	-	-	-	-	-	47,630	
Restricted	-	-	-	-	-	-	26,209,666	
Committed	180,865	164,658	3,649,062	7,248,562	4,998,504	16,241,651	16,241,651	
Unassigned	-	-	-	-	-	-	(1,266,242)	
Total fund balance	180,865	164,658	3,649,062	7,248,562	4,998,504	16,241,651	41,232,705	
Total Liabilities Deferred Inflows and Fund Balance	\$ 187,194	\$ 164,658	\$ 4,531,088	\$ 7,578,341	\$ 5,010,190	\$ 17,471,471	\$ 48,676,411	

(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, 2019**

Special Revenue										
Revenues	Health Unit Tax	ARC Maintenance	Juvenile Detention Center	Ambulance	Convention Center	Senior Citizens Tax	Hurricane Isaac	Economic Development	Airport Authority	Communi- cation District
Taxes:										
Ad valorem	\$ 435,471	\$ 427,206	\$ 449,964	\$ -	\$ -	\$ 449,367	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-	-	4,525,460	-	-
Other taxes and penalties	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenues										
Federal grants	-	-	-	-	-	-	167,299	62,375	-	-
State funds:										
State revenue sharing	15,455	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	329,036	-	-	80,499	-	-
Fees, charges, and commissions	-	-	-	396,462	113,155	-	-	-	-	734,977
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-
Interest income	9,163	3,318	2,302	678	8,165	232	-	13,984	28	10,750
Other revenue	322	135	139	1,831	-	138	-	181,221	-	4,073
Total Revenues	460,411	430,659	452,405	398,971	450,356	449,737	167,299	4,863,539	28	749,800
Expenditures										
General government:										
Public safety	-	-	110,365	379,326	-	-	-	-	-	407,974
Public works	-	-	-	-	-	-	-	-	-	-
Health and welfare	201,070	581,674	-	-	-	411,617	-	-	-	-
Economic development	-	-	-	-	242,210	-	-	1,298,301	-	-
Transportation	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	394,041
Debt service										
Principal	-	-	-	-	-	-	-	-	-	-
Interest and other	-	-	-	-	-	-	-	-	-	-
Total Expenditures	201,070	581,674	110,365	379,326	242,210	411,617	-	1,298,301	-	802,015
Excess (Deficiency) of Revenues Over Expenditures	259,341	(151,015)	342,040	19,645	208,146	38,120	167,299	3,565,238	28	(52,215)
Other Financing Sources (Uses)										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	(179,488)	-	(335,608)	(22,467)	(94,928)	-	(167,299)	(1,573,373)	-	(195,441)
Total Other Financing Sources (Uses)	(179,488)	-	(335,608)	(22,467)	(94,928)	-	(167,299)	(1,573,373)	-	(195,441)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	79,853	(151,015)	6,432	(2,822)	113,218	38,120	-	1,991,865	28	(247,656)
Fund Balance (Deficit), Beginning of Year	1,335,404	591,689	484,198	267,891	1,106,295	423,280	(430,447)	1,041,829	4	1,421,900
Restatements	(47,249)	(47,742)	(49,217)	-	-	(48,726)	-	-	-	-
Fund balance (Deficit) - beginning of Year as restated	1,288,155	543,947	434,981	267,891	1,106,295	374,554	(430,447)	1,041,829	4	1,421,900
Fund Balance (Deficit), End of Year	\$ 1,368,008	\$ 392,932	\$ 441,413	\$ 265,069	\$ 1,219,513	\$ 412,674	\$ (430,447)	\$ 3,033,694	\$ 32	\$ 1,174,244

**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, 2019**

Special Revenue

Civil Defense	Street Lighting	Land Escrow	Criminal Court	Recreation Fund	LASAFE	CDBG	Animal Shelter	Hurricane Isaac CDBG	Levee Protection	LCDBG Edgard Plant Clarifier	GOMESA	Health & Human Services	Total Special Revenue
\$ -	\$ 1,670,074	\$ -	\$ -	\$ 983,019	\$ -	\$ -	\$ 324,204	\$ -	\$ 3,102,322	\$ -	\$ -	\$ -	\$ 7,841,627
-	-	-	-	600,984	-	-	-	-	-	-	-	-	4,525,460
-	-	-	-	-	-	-	-	-	-	-	-	-	600,984
19,656	-	-	-	795,644	159,794	-	-	1,613,603	-	424,124	-	194,876	3,437,371
28,458	19,608	-	-	-	-	-	-	-	-	-	629,068	-	692,589
-	-	-	-	-	-	-	-	-	-	-	-	-	409,535
-	-	-	63,063	47,719	-	-	112,554	-	-	-	-	-	1,467,930
-	-	-	1,519,013	-	-	-	-	-	-	-	-	-	1,519,013
4,009	16,609	-	605	6,952	-	-	1,257	-	40,715	-	6,970	3,317	129,054
163,299	5,527	-	334	14,967	-	-	4,550	-	976	-	-	3,137	380,649
215,422	1,711,818	-	1,583,015	2,449,285	159,794	-	442,565	1,613,603	3,144,013	424,124	636,038	201,330	21,004,212
-	-	-	2,052,657	-	-	-	-	-	128,255	-	2,487	-	2,183,399
396,697	-	-	-	-	-	-	464,821	-	-	-	-	-	1,759,183
-	-	-	-	-	-	-	-	1,576,208	-	-	-	-	1,576,208
-	-	-	-	-	-	-	-	-	-	-	-	271,695	1,466,056
-	-	-	-	-	-	-	-	-	-	-	-	-	1,540,511
-	1,021,178	-	-	-	-	-	-	-	-	-	-	-	1,021,178
-	-	-	-	1,383,492	-	-	-	-	-	-	-	-	1,383,492
-	137,440	-	-	980,462	159,794	-	-	-	-	436,211	-	-	2,107,948
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
396,697	1,158,618	-	2,052,657	2,363,954	159,794	-	464,821	1,576,208	128,255	436,211	2,487	271,695	13,037,975
(181,275)	553,200	-	(469,642)	85,331	-	-	(22,256)	37,395	3,015,758	(12,087)	633,551	(70,365)	7,966,237
139,478	-	-	474,467	-	-	-	55,000	-	-	13,650	-	106,500	789,095
(3,500)	(271,071)	-	-	(168,170)	-	-	(9,245)	-	-	-	-	-	(3,020,590)
135,978	(271,071)	-	474,467	(168,170)	-	-	45,755	-	-	13,650	-	106,500	(2,231,495)
(45,297)	282,129	-	4,825	(82,839)	-	-	23,499	37,395	3,015,758	1,563	633,551	36,135	5,734,742
556,994	3,175,924	7	288	1,355,859	-	(177,951)	301,047	(695,239)	5,733,906	(1,563)	562,092	359,706	17,413,113
-	(188,519)	-	-	(110,649)	-	-	(36,883)	-	(343,996)	-	-	54,604	(818,377)
556,994	2,987,405	7	288	1,245,210	-	(177,951)	264,164	(695,239)	5,389,910	(1,563)	562,092	414,310	16,594,736
\$ 511,697	\$ 3,269,534	\$ 7	\$ 5,113	\$ 1,162,371	\$ -	\$ (177,951)	\$ 287,663	\$ (657,844)	\$ 8,405,668	\$ -	\$ 1,195,643	\$ 450,445	\$ 22,329,478

**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, 2019**

	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	10,637	6,035	3,470	1,345	21,487
Other revenue	-	-	-	-	-
Total Revenues	10,637	6,035	3,470	1,345	21,487
Expenditures					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic developmen	-	-	-	-	-
Transportation	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Principal	-	845,000	-	375,000	1,220,000
Interest and other	-	483,156	-	71,460	554,616
Total Expenditures	-	1,328,156	-	446,460	1,774,616
Excess (Deficiency) of Revenues Over Expenditures	10,637	(1,322,121)	3,470	(445,115)	(1,753,129)
Other Financing Sources (Uses)					
Transfers in	-	1,328,073	-	448,980	1,777,053
Transfers out	(10,000)	-	-	-	(10,000)
Total Other Financing Sources (Uses)	(10,000)	1,328,073	-	448,980	1,767,053
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	637	5,952	3,470	3,865	13,924
Fund Balance, Beginning of Year Restatements	1,421,943	377,716	463,523	384,470	2,647,652
Fund balance - beginning of year as restated	1,421,943	377,716	463,523	384,470	2,647,652
Fund Balance, End of Year	\$ 1,422,580	\$ 383,668	\$ 466,993	\$ 388,335	\$ 2,661,576

(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, 2019**

	Capital Projects					Total Capital Projects	Total Nonmajor Governmental Funds
	1990 PW Sewerage Construction Phase II	2009 General Obligation Bond	2010 Sewer Bond Construction	2014 General Obligation Bond Construction	2015 General Obligation Bond		
Revenues							
Taxes:							
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,841,627
Sales and use	-	-	-	-	-	-	4,525,460
Other taxes and penalties	-	-	-	-	-	-	600,984
Intergovernmental revenues							
Federal grants	-	-	128,400	536,671	-	665,071	4,102,442
State funds:							
State revenue sharing	-	-	-	-	27,609	27,609	720,198
Other	-	-	-	-	-	-	409,535
Fees, charges, and commission:							
Fines and forfeitures	-	-	-	-	-	-	1,467,930
Interest income	315	4,803	37,504	48,597	40,754	131,973	1,519,013
Other revenue	-	-	-	-	-	-	282,514
							380,649
Total Revenues	315	4,803	165,904	585,268	68,363	824,653	21,850,352
Expenditures							
General government	-	3,500	55,000	-	113,957	172,457	2,355,856
Public safety	-	-	-	-	-	-	1,759,183
Public works	-	-	-	-	-	-	1,576,208
Health and welfare	-	-	-	-	-	-	1,466,056
Economic developmen	-	-	-	-	-	-	1,540,511
Transportation	-	-	-	-	-	-	1,021,178
Culture and recreation	-	-	-	-	-	-	1,383,492
Capital outlay	58,715	274,622	1,653,615	15,677	597,026	2,599,655	4,707,603
Debt service							
Principal	53,000	-	-	-	-	53,000	1,273,000
Interest and other	8,028	-	-	-	-	8,028	562,644
Total Expenditures	119,743	278,122	1,708,615	15,677	710,983	2,833,140	17,645,731
Excess (Deficiency) of Revenues Over Expenditures	(119,428)	(273,319)	(1,542,711)	569,591	(642,620)	(2,008,487)	4,204,621
Other Financing Sources (Uses)							
Transfers in	125,000	174,610	-	300,000	-	599,610	3,165,758
Transfers out	-	(300,000)	-	-	(174,610)	(474,610)	(3,505,200)
Total Other Financing Sources (Uses)	125,000	(125,390)	-	300,000	(174,610)	125,000	(339,442)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	5,572	(398,709)	(1,542,711)	869,591	(817,230)	(1,883,487)	3,865,179
Fund Balance, Beginning of Year Restatements	175,293	563,367	5,191,773	6,378,971	5,815,734	18,125,138	38,185,903
	-	-	-	-	-	-	(818,377)
Fund balance - beginning of year as restated	175,293	563,367	5,191,773	6,378,971	5,815,734	18,125,138	37,367,526
Fund Balance, End of Year	\$ 180,865	\$ 164,658	\$ 3,649,062	\$ 7,248,562	\$ 4,998,504	\$ 16,241,651	\$ 41,232,705

(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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem tax	\$ 413,475	\$ 433,293	433,293	\$ -
In lieu payments	2,200	2,178	2,178	-
Total taxes	<u>415,675</u>	<u>435,471</u>	<u>435,471</u>	<u>-</u>
Intergovernmental revenues:				
State revenue sharing	16,000	15,455	15,455	-
Total Intergovernmental	<u>16,000</u>	<u>15,455</u>	<u>15,455</u>	<u>-</u>
Investment Earnings:				
Interest income	5,000	9,163	9,163	-
Total investment earnings	<u>5,000</u>	<u>9,163</u>	<u>9,163</u>	<u>-</u>
Other Revenue:				
Other revenue	100	322	322	-
Total Other Revenue:	<u>100</u>	<u>322</u>	<u>322</u>	<u>-</u>
Total Revenues	<u>436,775</u>	<u>460,411</u>	<u>460,411</u>	<u>-</u>
Expenditures				
Health and welfare				
State Health Services - DHH	70,000	70,000	70,000	-
Maintenance	10,000	6,222	6,222	-
Equip Rental/Rent	15,000	11,950	11,950	-
Utilities	25,000	21,216	21,216	-
Salaries	65,386	32,665	32,665	-
Medicare	948	469	469	-
Retirement	7,519	3,689	3,689	-
H, D, & L Insurance	17,277	12,647	17,618	4,971
Workers Compensation	170	82	82	-
IT Expense	2,000	2,274	2,274	-
Janitorial Services	14,000	12,936	12,936	-
Travel	300	779	779	-
Office Supplies & Uniforms	4,000	856	856	-
Professional Serv - Audit	2,600	2,000	2,000	-
Pensions - Ad Valorem Tax	16,250	18,740	16,032	(2,708)
Grass Cutting Services	1,080	990	990	-
Misc Property Tax fees	12,200	9,512	-	(9,512)
Professional Services	14,000	1,292	1,292	-
Total Health and welfare	<u>277,730</u>	<u>208,319</u>	<u>201,070</u>	<u>(7,249)</u>
Total Expenditures	<u>277,730</u>	<u>208,319</u>	<u>201,070</u>	<u>(7,249)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>159,045</u>	<u>252,092</u>	<u>259,341</u>	<u>7,249</u>
Other Financing Sources (Uses)				
Transfers Out				
Transfer Out- Mosquito	-	(60,000)	(60,000)	-
Transfer Out- GF (Coroner)	-	(60,000)	(60,000)	-
Transfer Out - GF (Admin)	(59,488)	(59,488)	(59,488)	-
Total Other Financing Sources (Uses)	<u>(59,488)</u>	<u>(179,488)</u>	<u>(179,488)</u>	<u>-</u>
Net Change in Fund Balance	99,557	72,604	79,853	7,249
Fund Balance, Beginning of Year	<u>1,354,166</u>	<u>1,335,404</u>	<u>1,335,404</u>	<u>-</u>
Restatement	-	-	(47,249)	(47,249)
Fund Balance, Beginning of Year, as restated	<u>-</u>	<u>-</u>	<u>1,288,155</u>	<u>1,288,155</u>
Fund Balance, End of Year	<u>\$ 1,453,723</u>	<u>\$ 1,408,008</u>	<u>\$ 1,368,008</u>	<u>\$ (40,000)</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, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem Tax	\$ 417,800	\$ 425,005	425,005	\$ -
In Lieu Payments	2,200	2,201	2,201	-
Total taxes	<u>420,000</u>	<u>427,206</u>	<u>427,206</u>	<u>-</u>
Investment Earnings:				
Interest Income	2,480	3,318	3,318	-
Total investment earnings	<u>2,480</u>	<u>3,318</u>	<u>3,318</u>	<u>-</u>
Other Revenue:				
Other revenue	-	135	135	-
Total Other Revenue:	<u>-</u>	<u>135</u>	<u>135</u>	<u>-</u>
Total Revenues	<u>422,480</u>	<u>430,659</u>	<u>430,659</u>	<u>-</u>
Expenditures				
Health and welfare				
Salaries	85,000	85,665	85,665	-
Workers Comp	9,830	7,801	7,801	-
Payroll Taxes	30,250	28,641	28,641	-
Employee Insurance	53,090	53,510	53,510	-
Vehicle/ Build. Liability Ins.	63,000	71,247	71,247	-
Vehicle Maintenance	60,000	59,050	60,977	1,927
Utilities	21,400	22,451	22,660	209
Telephone	4,500	4,635	4,635	-
Office Supplies	10,000	10,654	11,079	425
Professional Services	15,000	17,014	17,014	-
Operating Supplies	11,000	10,945	11,261	316
Building and Ground Maint	30,000	189,392	189,392	-
Bank Charges	100	181	181	-
Clients Training Supplies	2,500	1,577	1,577	-
Pensions - Ad Valorem Tax	16,420	18,768	16,034	(2,734)
Misc Property Tax Fees	12,370	9,619	-	(9,619)
Capital Outlay	150,000	-	-	-
Total Health and welfare	<u>574,460</u>	<u>591,150</u>	<u>581,674</u>	<u>(9,476)</u>
Total Expenditures	<u>574,460</u>	<u>591,150</u>	<u>581,674</u>	<u>9,476</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(151,980)</u>	<u>(160,491)</u>	<u>(151,015)</u>	<u>9,476</u>
Net Change in Fund Balance	<u>(151,980)</u>	<u>(160,491)</u>	<u>(151,015)</u>	<u>9,476</u>
Fund Balance, Beginning of Year	<u>613,898</u>	<u>591,689</u>	<u>591,689</u>	<u>-</u>
Restatement	<u>-</u>	<u>-</u>	<u>(47,742)</u>	<u>(47,742)</u>
Fund Balance, Beginning of Year, as restated	<u>-</u>	<u>-</u>	<u>543,947</u>	<u>543,947</u>
Fund Balance, End of Year	<u>\$ 461,918</u>	<u>\$ 431,198</u>	<u>\$ 392,932</u>	<u>\$ (38,266)</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, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem Tax	\$ 430,700	\$ 447,695	\$ 447,695	\$ -
In Lieu Payments	2,300	2,269	2,269	-
Total taxes	<u>433,000</u>	<u>449,964</u>	<u>449,964</u>	<u>-</u>
Investment Earnings:				
Interest Income	3,000	2,302	2,302	-
Total investment earnings	<u>3,000</u>	<u>2,302</u>	<u>2,302</u>	<u>-</u>
Other Revenue:				
Other revenue	-	139	139	-
Total Other Revenue:	<u>-</u>	<u>139</u>	<u>139</u>	<u>-</u>
Total Revenue:	<u>436,000</u>	<u>452,405</u>	<u>452,405</u>	<u>-</u>
Expenditures				
Public safety				
Juvenile Housing	75,000	51,038	51,040	2
Maintenance	12,000	2,580	2,580	-
Contr. Maint: Grass Cutting	1,620	1,170	1,170	-
Pensions-Ad Valorem Tax	16,900	18,848	16,032	(2,816)
Misc Property Tax Fees	12,700	9,907	-	(9,907)
Utilities	4,000	3,832	3,832	-
Miscellaneous	2,000	-	-	-
Professional Services	5,400	4,315	4,315	-
Audit & Accounting	5,200	2,000	2,000	-
Operating Supplies	9,000	10,991	10,991	-
Janitorial Services	7,400	4,684	4,684	-
Computer Expense	4,000	4,548	4,548	-
Telephone	1,800	2,789	2,789	-
Fuel/ Vehicle Exp	5,000	5,981	5,981	-
Training, Travel	3,500	403	403	-
Total Public safety	<u>165,520</u>	<u>123,086</u>	<u>110,365</u>	<u>(12,721)</u>
Total Expenditures	<u>165,520</u>	<u>123,086</u>	<u>110,365</u>	<u>(12,721)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>270,480</u>	<u>329,319</u>	<u>342,040</u>	<u>12,721</u>
Other Financing Sources (Uses)				
Transfers Out				
Transfer Out- GF (Admin)	(45,780)	(45,780)	(45,780)	-
Transfer Out- GF (Prob Ofc Salary)	(139,760)	(144,147)	(144,147)	-
Transfer Out - CC (Prob Ofc Salary)	(146,099)	(145,681)	(145,681)	-
Total Other Financing Sources (Uses)	<u>(331,640)</u>	<u>(335,608)</u>	<u>(335,608)</u>	<u>-</u>
Net Change in Fund Balance	(61,160)	(6,289)	6,432	12,721
Fund Balance, Beginning of Year	<u>378,256</u>	<u>484,198</u>	<u>484,198</u>	<u>-</u>
Restatement	<u>-</u>	<u>-</u>	<u>(49,217)</u>	<u>(49,217)</u>
Fund Balance, Beginning of Year, as restated	<u>-</u>	<u>-</u>	<u>434,981</u>	<u>434,981</u>
Fund Balance, End of Year	<u>\$ 317,096</u>	<u>\$ 477,909</u>	<u>\$ 441,413</u>	<u>\$ (36,496)</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, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Fees, charges, and commissions				
Ambulance Collections	\$ 401,200	\$ 399,837	\$ 396,462	\$ (3,375)
Total Fees, charges, and commissions	<u>401,200</u>	<u>399,837</u>	<u>396,462</u>	<u>(3,375)</u>
Investment Earnings:				
Interest Income	1,000	678	678	-
Total investment earnings	<u>1,000</u>	<u>678</u>	<u>678</u>	<u>-</u>
Other Revenue:				
Other revenue	1,500	1,831	1,831	-
Total Other Revenue:	<u>1,500</u>	<u>1,831</u>	<u>1,831</u>	<u>-</u>
Total Revenue:	<u>403,700</u>	<u>402,346</u>	<u>398,971</u>	<u>(3,375)</u>
Expenditures				
Public safety				
Contractual Service	379,325	379,326	379,326	-
Total Public safety	<u>379,325</u>	<u>379,326</u>	<u>379,326</u>	<u>-</u>
Total Expenditures	<u>379,325</u>	<u>379,326</u>	<u>379,326</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>24,375</u>	<u>23,020</u>	<u>19,645</u>	<u>(3,375)</u>
Other Financing Sources (Uses)				
Transfers Out				
Transfer Out- GF (Admin)	(22,467)	(22,467)	(22,467)	-
Total Other Financing Sources (Uses)	<u>(22,467)</u>	<u>(22,467)</u>	<u>(22,467)</u>	<u>-</u>
Net Change in Fund Balance	1,908	553	(2,822)	(3,375)
Fund Balance, Beginning of Year	<u>297,509</u>	<u>267,891</u>	<u>267,891</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 299,417</u>	<u>\$ 268,444</u>	<u>\$ 265,069</u>	<u>\$ (3,375)</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, 2019**

	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	75,000	113,155	113,155	-
Total Fees, charges, and commissions	<u>75,000</u>	<u>113,155</u>	<u>113,155</u>	<u>-</u>
Investment Earnings:				
Interest Income	3,200	8,165	8,165	-
Total investment earnings	<u>3,200</u>	<u>8,165</u>	<u>8,165</u>	<u>-</u>
Total Revenue:	<u>395,962</u>	<u>450,356</u>	<u>450,356</u>	<u>-</u>
Expenditures				
Economic development				
General Insurance	35,720	34,000	34,000	-
Operating Supplies	9,000	2,602	2,602	-
Building Maintenance	50,000	80,555	80,980	425
Contr. Maint: Grass Cutting	5,030	-	-	-
Professional Fees	7,500	-	-	-
Audit & Accounting	2,600	2,000	2,000	-
Janitorial Services	15,000	13,743	13,743	-
Rental Fee	1,000	1,302	1,302	-
Furn.Fixtures&Equipment	5,000	-	-	-
Utilities	110,000	89,270	89,270	-
Marketing	10,000	18,613	18,613	-
Miscellaneous	2,000	-	300	300
Total Economic development	<u>252,850</u>	<u>242,085</u>	<u>242,810</u>	<u>725</u>
Total Expenditures	<u>252,850</u>	<u>242,085</u>	<u>242,810</u>	<u>725</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>143,112</u>	<u>208,271</u>	<u>207,546</u>	<u>(725)</u>
Other Financing Sources (Uses)				
Transfers Out				
Transfer Out- GF (Admin)	(69,928)	(69,928)	(69,928)	-
Transfer Out- GF (Events)	(25,000)	(25,000)	(25,000)	-
Total Other Financing Sources (Uses)	<u>(94,928)</u>	<u>(94,928)</u>	<u>(94,928)</u>	<u>-</u>
Net Change in Fund Balance	48,184	113,343	112,618	(725)
Fund Balance, Beginning of Year	<u>1,012,985</u>	<u>1,106,295</u>	<u>1,106,295</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,061,169</u>	<u>\$ 1,219,638</u>	<u>\$ 1,218,913</u>	<u>\$ (725)</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, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem Tax	\$ 426,400	\$ 447,121	\$ 447,121	\$ -
In Lieu Payments	2,200	2,246	2,246	-
Total taxes	<u>428,600</u>	<u>449,367</u>	<u>449,367</u>	<u>-</u>
Investment Earnings:				
Interest Income	180	232	232	-
Total investment earnings	<u>180</u>	<u>232</u>	<u>232</u>	<u>-</u>
Other Revenue:				
Other Income	-	138	138	-
Total Other Revenue:	<u>-</u>	<u>138</u>	<u>138</u>	<u>-</u>
Total Revenue:	<u>428,780</u>	<u>449,737</u>	<u>449,737</u>	<u>-</u>
Expenditures				
Health and welfare				
Council of Aging	390,000	390,000	390,000	-
Flood Insurance	5,600	5,585	5,585	-
Pensions-Ad Valorem	16,800	22,332	16,032	(6,300)
Misc Property Tax Fees	12,600	6,313	-	(6,313)
Total Health and welfare	<u>425,000</u>	<u>424,230</u>	<u>411,617</u>	<u>(12,613)</u>
Total Expenditures	<u>425,000</u>	<u>424,230</u>	<u>411,617</u>	<u>12,613</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>3,780</u>	<u>25,507</u>	<u>38,120</u>	<u>12,613</u>
Net Change in Fund Balance	3,780	25,507	38,120	12,613
Fund Balance, Beginning of Year	<u>396,123</u>	<u>423,280</u>	<u>423,280</u>	<u>-</u>
Restatement	-	-	(48,726)	(48,726)
Fund Balance, Beginning of Year, as restated	<u>-</u>	<u>-</u>	<u>374,554</u>	<u>374,554</u>
Fund Balance, End of Year	<u>\$ 399,903</u>	<u>\$ 448,787</u>	<u>\$ 412,674</u>	<u>\$ (36,113)</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, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Intergovernmental:				
FEMA PW 34 Debris Removal Cat A	\$ -	\$ 114,334	\$ 114,334	\$ -
FEMA PW 1331 Drain Cleaning	-	25,568	25,568	-
FEMA PW 1608 Donated Resources	-	27,397	27,397	-
Total Intergovernmental:	-	167,299	167,299	-
Total Revenue:	-	167,299	167,299	-
Excess (Deficiency) of Revenues Over Expenditures	-	167,299	167,299	-
Other Financing Sources (Uses)				
Transfers Out				
Trans Out - General Fund	-	(27,397)	(27,397)	-
Transfer Out- 2010 Public Works	-	(139,902)	(139,902)	-
Transfer Out- 2010 Bond Issue	-	-	-	-
Total Other Financing Sources (Uses)	-	(167,299)	(167,299)	-
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	(448,118)	(430,447)	(430,447)	-
Fund Balance, End of Year	\$ (448,118)	\$ (430,447)	\$ (430,447)	\$ -

**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, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Sales Tax	\$ 3,650,000	\$ 4,525,460	\$ 4,525,460	\$ -
Total taxes	<u>3,650,000</u>	<u>4,525,460</u>	<u>4,525,460</u>	<u>-</u>
Intergovernmental:				
LGAP - Theater Renovation	-	76,209	76,209	-
Southern Rail Comission Grant	-	62,375	62,375	-
Business Development-Fast Trac	20,000	4,290	4,290	-
Total Intergovernmental:	<u>20,000</u>	<u>142,874</u>	<u>142,874</u>	<u>-</u>
Investment Earnings:				
Interest Income	9,000	13,984	13,984	-
Total investment earnings	<u>9,000</u>	<u>13,984</u>	<u>13,984</u>	<u>-</u>
Other Revenue:				
Festival Income	200,000	175,210	175,210	-
Other Income	-	554	554	-
Pageant Revenues	7,000	5,457	5,457	-
Total Other Revenue:	<u>207,000</u>	<u>181,221</u>	<u>181,221</u>	<u>-</u>
Total Revenue:	<u>\$ 3,886,000</u>	<u>\$ 4,863,539</u>	<u>\$ 4,863,539</u>	<u>\$ -</u>
Expenditures				
Economic development				
Salaries (Total)	173,814	94,882	94,882	-
Salaries-Car Allowance	4,800	-	-	-
Medicare	3,247	2,824	2,824	-
Retirement	18,641	7,986	7,986	-
H,D,L Insurance	39,710	15,822	15,820	(2)
Workers Compensation	441	234	234	-
EDC Special Projects	5,000	720	-	(720)
Utilities	4,200	1,689	1,689	-
Telephone	2,000	2,117	2,117	-
Janitorial Services	5,000	4,350	4,350	-
Computer Expense	7,000	9,254	9,254	-
Rent	15,000	14,942	14,942	-
Office/ Operating Supplies	30,000	11,977	16,890	4,913
Equipment Rental	5,000	4,913	-	(4,913)
Advertising, Printing, Brochures	60,000	28,908	28,908	-
Professional Fees	54,800	44,846	44,846	-
Audit & Accounting	5,200	5,200	5,200	-
Miscellaneous	2,000	682	682	-
Dues & Commissions	80,000	76,292	76,292	-
Events	150,000	140,643	140,643	-
Education Training/ Travel	15,000	7,601	7,601	-
Pageant Expense	20,000	15,140	15,140	-
St. John Theatre	20,000	93,092	93,092	-
Festival Expenses	300,000	257,759	257,759	-
County Agent	40,000	-	-	-
County Agent - Supplies	-	4,809	4,809	-
County Agent - Salary	-	29,832	29,832	-
County Agent - Telephone	-	3,059	3,059	-
Veterans Service	6,000	-	-	-
River Parish Transit Authority	125,000	125,000	125,000	-
Contr. Maint: Grass Cutting	1,440	1,240	1,240	-
Business Development	195,000	129,532	134,522	4,990
Southern Rail Commission Feasibility Study	-	11,750	11,750	-
Reserve Interchange	43,586	17,953	17,953	-
Sales Tax Commissions	-	119,876	119,876	-
Beautification	42,000	8,389	8,389	-
Special Projects	-	-	720	720
Total Economic Development	<u>1,473,879</u>	<u>1,293,313</u>	<u>1,298,301</u>	<u>4,988</u>
Total Expenditures	<u>1,473,879</u>	<u>1,293,313</u>	<u>1,298,301</u>	<u>4,988</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, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Excess (Deficiency) of Revenues Over Expenditures	2,412,121	3,570,226	3,565,238	(4,988)
Transfers Out				
Transfer Out- General Fund	(2,100,000)	(1,300,000)	(1,300,000)	-
Transfer Out- Gen Fund (Admin)	(198,373)	(198,373)	(198,373)	-
Transfer Out- Public Safety	(25,000)	(25,000)	(25,000)	-
Transfer Out -2009 Bond Issue - EB Complex	-	(50,000)	(50,000)	-
Total Transfers Out	<u>(2,323,373)</u>	<u>(1,573,373)</u>	<u>(1,573,373)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(2,323,373)</u>	<u>(1,573,373)</u>	<u>(1,573,373)</u>	<u>-</u>
Net Change in Fund Balance	88,748	1,996,853	1,991,865	(4,988)
Fund Balance, Beginning of Year	1,020,014	1,041,829	1,041,829	-
Fund Balance, End of Year	<u>\$ 1,108,762</u>	<u>\$ 3,038,682</u>	<u>\$ 3,033,694</u>	<u>\$ (4,988)</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, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Investment Earnings:				
Interest Income	\$ -	\$ 28	\$ 28	\$ -
Total investment earnings	<u>-</u>	<u>28</u>	<u>28</u>	<u>-</u>
Total Revenue:	<u>-</u>	<u>28</u>	<u>28</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>28</u>	<u>28</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>28</u>	<u>28</u>	<u>-</u>
Fund Balance, Beginning of Year	<u>-</u>	<u>4</u>	<u>4</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 32</u>	<u>\$ 32</u>	<u>\$ -</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
COMMUNICATION DISTRICT
For the Year Ended December 31, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Fees, charges, and commissions				
Landline Telephone Companies	\$ 200,500	\$ 183,766	\$ 183,766	\$ -
Wireless Telephone Companies	540,000	551,211	551,211	-
Total Fees, charges, and commissions	<u>740,500</u>	<u>734,977</u>	<u>734,977</u>	<u>-</u>
Investment Earnings:				
Interest Income	5,450	10,750	10,750	-
Total investment earnings	<u>5,450</u>	<u>10,750</u>	<u>10,750</u>	<u>-</u>
Other Revenue:				
Misc. Income	2,000	4,073	4,073	-
Total Other Revenue:	<u>2,000</u>	<u>4,073</u>	<u>4,073</u>	<u>-</u>
Total Revenue:	<u>747,950</u>	<u>749,800</u>	<u>749,800</u>	<u>-</u>
Expenditures				
Public safety				
Insurance	45,660	43,953	43,953	-
Utilities	12,000	12,370	12,370	-
Professional Fees	10,000	9,149	9,149	-
Audit & Accounting	5,000	2,369	2,369	-
Supplies	8,000	14,554	14,554	-
Maintenance	6,000	557	557	-
Travel/Training	8,000	5,047	5,047	-
Service Agreement Maintenance	100,500	178,015	143,307	(34,708)
Software Upgrade	60,000	44,317	11,079	(33,238)
Telephone	115,000	119,549	119,549	-
Tower Rental	45,000	46,040	46,040	-
Total Public safety	<u>415,160</u>	<u>475,920</u>	<u>407,974</u>	<u>(67,946)</u>
Capital Outlay:				
Capital Outlay	187,500	394,041	394,041	-
Total Capital Outlay Expenditures	<u>187,500</u>	<u>394,041</u>	<u>394,041</u>	<u>-</u>
Total Expenditures	<u>602,660</u>	<u>869,961</u>	<u>802,015</u>	<u>(67,946)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>145,290</u>	<u>(120,161)</u>	<u>(52,215)</u>	<u>67,946</u>
Other Financing Sources (Uses)				
Transfers Out				
Transfer Out- GF - DA Salary	(3,375)	(3,375)	(3,375)	-
Transfer Out- GF - Adm Fees	(9,734)	(9,734)	(9,734)	-
Transfer Out- Public Safety (Adm Fees)	(23,415)	(23,415)	(23,415)	-
Transfer Out- Fire Services(Safe Room)	(158,917)	(158,917)	(158,917)	-
Total Other Financing Sources (Uses)	<u>(195,441)</u>	<u>(195,441)</u>	<u>(195,441)</u>	<u>-</u>
Net Change in Fund Balance	(50,151)	(315,602)	(247,656)	67,946
Fund Balance, Beginning of Year	1,076,906	1,421,900	1,421,900	-
Fund Balance, End of Year	<u>\$ 1,026,755</u>	<u>\$ 1,106,298</u>	<u>\$ 1,174,244</u>	<u>\$ 67,946</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Intergovernmental:				
SHSP Grant	\$ -	\$ 2,164	\$ 2,164	\$ -
EMPG	30,000	28,458	28,458	-
Grant Fed - FEMA - TS Nate	-	1,581	1,581	-
GOHSEP Elevation Grant	2,200,000	-	-	-
Cities Readiness Initiative	19,000	15,911	15,911	-
Total Intergovernmental:	<u>2,249,000</u>	<u>48,114</u>	<u>48,114</u>	<u>-</u>
Investment Earnings:				
Interest Income	2,900	4,009	4,009	-
Total investment earnings	<u>2,900</u>	<u>4,009</u>	<u>4,009</u>	<u>-</u>
Other Revenue:				
Special Grant - Entergy	160,000	160,000	160,000	-
Other Revenues	2,000	3,299	3,299	-
Total Other Revenue:	<u>162,000</u>	<u>163,299</u>	<u>163,299</u>	<u>-</u>
Total Revenues	<u>2,413,900</u>	<u>215,422</u>	<u>215,422</u>	<u>-</u>
Expenditures				
Public Safety				
Salaries - Civil Defense	172,647	203,653	203,650	(3)
Medicare/SS-Civil Defense	2,813	3,180	3,180	-
Retirement-Civil Defense	19,279	22,688	22,688	-
Hospitalization-Civil Defense	81,747	70,940	70,940	-
Workman's Comp-Civil Defense	449	482	482	-
Insurance	9,200	8,004	8,004	-
Utilities	22,000	15,352	15,352	-
Equipment Maintenance & Repair	7,000	2,901	2,901	-
Professional Fees	14,550	13,693	13,693	-
Audit & Accounting	2,600	2,000	2,000	-
Janitorial Services	6,950	3,389	3,389	-
Computer Expense	6,000	10,650	10,650	-
Operating Supplies	10,500	16,193	16,193	-
Fuel	2,200	2,335	2,335	-
Building/Ground Maintenance	7,000	202	202	-
Hurricane Brochures	7,500	7,500	7,500	-
Training/Travel	8,000	8,004	8,004	-
Construction-GOHSEP Elevation	2,200,000	-	-	-
Civil Defense Programs	5,348	5,534	5,534	-
Total Public Safety	<u>2,585,783</u>	<u>396,700</u>	<u>396,697</u>	<u>(3)</u>
Total Expenditures	<u>2,585,783</u>	<u>396,700</u>	<u>396,697</u>	<u>(3)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(171,883)</u>	<u>(181,278)</u>	<u>(181,275)</u>	<u>3</u>
Other Financing Sources (Uses)				
Transfers In				
Transfer In-Public Works	9,111	9,111	9,111	-
Transfer In-Water	9,111	9,111	9,111	-
Transfer In-Wastewater	9,111	9,111	9,111	-
Transfer In-Animal Shelter	4,555	4,555	4,555	-
Transfer In-Street Lights	9,111	9,111	9,111	-
Transfer In-Fire Department (Admin Fees)	50,064	50,064	50,064	-
Transfer In-911 (Admin Fees)	23,415	23,415	23,415	-
Transfer In-Economic Development	25,000	25,000	25,000	-
Total Transfers In	<u>139,478</u>	<u>139,478</u>	<u>139,478</u>	<u>-</u>
Transfers Out				
Transfer Out- GF- Reim DA Sal	(3,500)	(3,500)	(3,500)	-
Total Transfers Out	<u>(3,500)</u>	<u>(3,500)</u>	<u>(3,500)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>135,978</u>	<u>135,978</u>	<u>135,978</u>	<u>-</u>
Net Change in Fund Balance	(35,905)	(45,300)	(45,297)	3
Fund Balance, Beginning of Year	556,381	556,994	556,994	-
Fund Balance, End of Year	<u>\$ 520,476</u>	<u>\$ 511,694</u>	<u>\$ 511,697</u>	<u>\$ 3</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes				
Ad valorem tax	\$ 1,598,500	\$ 1,661,385	\$ 1,661,385	\$ -
In Lieu Payments	8,800	8,689	8,689	-
Total taxes	<u>1,607,300</u>	<u>1,670,074</u>	<u>1,670,074</u>	<u>-</u>
Intergovernmental Revenues				
State funds:				
State revenue sharing	20,000	19,608	19,608	-
Total Intergovernmental Revenues	<u>20,000</u>	<u>19,608</u>	<u>19,608</u>	<u>-</u>
Investment Earnings				
Interest Income	10,000	16,609	16,609	-
Total Investment Earnings	<u>10,000</u>	<u>16,609</u>	<u>16,609</u>	<u>-</u>
Other Revenue				
Other Revenues	1,700	5,527	5,527	-
Total Other Revenue	<u>1,700</u>	<u>5,527</u>	<u>5,527</u>	<u>-</u>
Total Revenues	<u>1,639,000</u>	<u>1,711,818</u>	<u>1,711,818</u>	<u>-</u>
Expenditures				
Transportation				
Salaries	129,394	137,533	137,533	-
Medicare/SS	3,108	4,584	4,584	-
Retirement	10,039	10,976	10,976	-
H.D.L Insurance	33,174	22,965	32,325	9,360
Workers Compensation	4,046	4,544	4,544	-
Electricity - Street Lights	680,000	629,104	629,104	-
Maintenance	300,000	111,239	119,466	8,227
Pensions Ad Valorem Tax	62,800	74,594	64,127	(10,467)
Miscellaneous	5,000	934	934	-
Misc. Property Tax Fees	47,300	37,721	-	(37,721)
Professional Services	24,000	-	-	-
Audit & Accounting	5,200	5,159	5,159	-
Janitorial Services	9,300	11,131	11,131	-
Computer Expense	1,500	1,295	1,295	-
Total Transportation	<u>1,314,861</u>	<u>1,051,779</u>	<u>1,021,178</u>	<u>(30,601)</u>
Capital Outlay:				
Capital Outlay	-	137,440	137,440	-
Total Capital Outlay Expenditures	<u>-</u>	<u>137,440</u>	<u>137,440</u>	<u>-</u>
Total Expenditures	<u>1,314,861</u>	<u>1,189,219</u>	<u>1,158,618</u>	<u>(30,601)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>324,139</u>	<u>522,599</u>	<u>553,200</u>	<u>30,601</u>
Other Financing Sources (Uses)				
Transfers Out				
Transfer Out- Gen Fund (Admin Fees)	(240,710)	(240,710)	(240,710)	-
Transfer Out- Public Safety (Adm Fees)	(9,111)	(9,111)	(9,111)	-
Transfer Out- Pub. Works(Dir/Asst Dir Sal)	(21,250)	(21,250)	(21,250)	-
Total Transfers Out	<u>(271,071)</u>	<u>(271,071)</u>	<u>(271,071)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(271,071)</u>	<u>(271,071)</u>	<u>(271,071)</u>	<u>-</u>
Net Change in Fund Balance	53,068	251,528	282,129	30,601
Fund Balance, Beginning of Year	2,474,016	3,175,924	3,175,924	-
Restatement	-	-	(188,519)	(188,519)
Fund Balance, Beginning of Year, as restated	-	-	2,987,405	2,987,405
Fund Balance, End of Year	<u>\$ 2,527,084</u>	<u>\$ 3,427,452</u>	<u>\$ 3,269,534</u>	<u>\$ (157,918)</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Fees, charges, and commissions				
Court Cost Act 582	\$ 80,000	\$ 58,239	\$ 63,063	\$ 4,824
Total Fees, charges, and commissions	<u>80,000</u>	<u>58,239</u>	<u>63,063</u>	<u>4,824</u>
Fines and Forfeitures				
Fines, Forfeitures, Etc.	2,015,000	1,519,013	1,519,013	-
Total Fines and Forfeitures	<u>2,015,000</u>	<u>1,519,013</u>	<u>1,519,013</u>	<u>-</u>
Investment Earnings:				
Interest Income	600	605	605	-
Total investment earnings	<u>600</u>	<u>605</u>	<u>605</u>	<u>-</u>
Other Revenue:				
Other Revenue	-	334	334	-
Total Other Revenue:	<u>-</u>	<u>334</u>	<u>334</u>	<u>-</u>
Total Revenues	<u>2,095,600</u>	<u>1,578,191</u>	<u>1,583,015</u>	<u>4,824</u>
Expenditures				
General government				
Salaries (total)	640,000	593,607	593,607	-
Interpreters	1,400	5,542	5,542	-
Unemployment, Retire, Etc.	45,420	34,302	34,302	-
Social Security/Medicare	9,660	8,839	8,839	-
Workman's Comp	320	299	299	-
Health Insurance	260,568	253,451	253,451	-
General Liability	24,000	-	-	-
Court Testimony	25,000	33,731	33,731	-
Office Supplies & Equipment	15,000	23,421	23,421	-
Operating Expense	220,000	272,107	272,107	-
Ded. Fines- Judicial Sec. Salary	237,927	245,597	245,597	-
Ded. Fines- Juvenile Officers Sal.	146,100	135,187	135,187	-
Ded. Fines- Commission	475,750	352,724	352,724	-
Capital Litigation Expenses	80,000	53,325	53,325	-
Telephone	35,000	27,013	27,013	-
Trial Expenses	23,380	13,512	13,512	-
Total General government	<u>2,239,525</u>	<u>2,052,657</u>	<u>2,052,657</u>	<u>-</u>
Total Expenditures	<u>2,239,525</u>	<u>2,052,657</u>	<u>2,052,657</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(143,925)</u>	<u>(474,466)</u>	<u>(469,642)</u>	<u>4,824</u>
Other Financing Sources (Uses)				
Transfers In				
Transfer In- General Fund	-	215,000	328,786	113,786
Transfer In- Juvenile Detention	146,099	145,681	145,681	-
Total Transfers In	<u>146,099</u>	<u>360,681</u>	<u>474,467</u>	<u>113,786</u>
Total Other Financing Sources (Uses)	<u>146,099</u>	<u>360,681</u>	<u>474,467</u>	<u>113,786</u>
Net Change in Fund Balance	2,174	(113,785)	4,825	118,610
Fund Balance, Beginning of Year	25,840	288	288	-
Fund Balance, End of Year	<u>\$ 28,014</u>	<u>\$ (113,497)</u>	<u>\$ 5,113</u>	<u>\$ 118,610</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
RECREATION FUND
For the Year Ended December 31, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Video Poker	\$ 644,110	\$ 600,984	\$ 600,984	\$ -
Ad Valorem Tax	969,000	977,915	977,915	-
In Lieu Payments	5,150	5,104	5,104	-
Total taxes	<u>1,618,260</u>	<u>1,584,003</u>	<u>1,584,003</u>	<u>-</u>
Intergovernmental:				
FHWA Rec Trails-Lucy Levee Trail	-	2,494	2,494	-
DOTD Road Swap Credit	626,400	-	-	-
DOTD Grant	1,852,500	793,150	793,150	-
Total Intergovernmental	<u>2,478,900</u>	<u>795,644</u>	<u>795,644</u>	<u>-</u>
Fees, charges, and commissions				
Concessions	3,000	406	406	-
Gym Admission Fees	3,000	7,365	7,365	-
Football Fees	9,270	4,150	4,150	-
Soccer Fees	1,100	-	-	-
Baseball Fees	4,080	2,680	2,680	-
Basketball Fees	3,500	1,980	1,980	-
Basketball League Entry fees	800	-	-	-
Pool Fees	2,450	563	563	-
Summer Camp Fees	30,000	27,375	27,375	-
Park/Gym Rental	12,000	3,200	3,200	-
Total Fees, charges, and commissions	<u>69,200</u>	<u>47,719</u>	<u>47,719</u>	<u>-</u>
Investment Earnings:				
Interest Income	5,000	6,952	6,952	-
Total investment earnings	<u>5,000</u>	<u>6,952</u>	<u>6,952</u>	<u>-</u>
Other Revenue:				
Miscellaneous	11,500	14,967	14,967	-
Total Other Revenue:	<u>11,500</u>	<u>14,967</u>	<u>14,967</u>	<u>-</u>
Total Revenues	<u>4,182,860</u>	<u>2,449,285</u>	<u>2,449,285</u>	<u>-</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Expenditures				
Culture and Recreation				
Salaries (Total)	439,660	396,032	396,032	-
Salaries - Car Allowance	4,800	3,813	3,813	-
Retirement Contributions	43,164	38,013	38,013	-
FICA	5,081	3,872	3,872	-
Life/Health Ins.	131,398	115,793	115,793	-
Workmen's Comp./Unempl.	8,340	11,439	11,439	-
Medicare	6,375	4,174	4,174	-
General Insurance	65,000	63,088	61,331	(1,757)
Claim/Litigation Settlement	5,000	-	-	-
Advertising	2,000	275	275	-
Utilities	115,200	103,297	103,297	-
Telephone	10,000	10,277	10,279	2
Rentals	1,000	-	-	-
Park & Equipment Maint.	115,000	97,840	97,840	-
Contr. Maint: Grass Cutting	243,000	248,325	248,325	-
Pool Maintenance	25,000	14,329	14,329	-
Audit & Accounting	5,200	5,200	5,200	-
Janitorial Services	26,000	25,413	25,413	-
Computer Expense	8,500	6,263	6,263	-
Operating Supplies	30,000	21,755	21,755	-
Food, Drink, & Concession Supplies	8,300	-	-	-
Pensions - Ad Valorem Tax	38,100	54,445	48,095	(6,350)
Misc Prop Tax Fees	28,700	22,312	-	(22,312)
Summer Camp	46,500	34,698	34,698	-
Professional Fees	40,500	61,703	62,717	1,014
Baseball	25,000	20,196	20,196	-
Basketball	25,000	23,301	23,301	-
Cheerleading	5,000	2,000	2,000	-
Football	30,000	23,628	23,628	-
Soccer	4,500	-	-	-
Special Needs	3,000	-	-	-
Senior Program	2,500	1,414	1,414	-
Total Culture and Recreation	<u>1,546,818</u>	<u>1,412,895</u>	<u>1,383,492</u>	<u>(29,403)</u>
Capital Outlay:				
Furniture, Fixture, Equip.	10,000	15,420	15,420	-
CIP Miss Trail Ph IV	2,478,900	793,150	793,150	-
CIP Lucy Levee Trail	-	129,766	129,766	-
Eng Fees - Miss River Trail	-	42,126	42,126	-
Total Capital Outlay Expenditures	<u>2,488,900</u>	<u>980,462</u>	<u>980,462</u>	<u>-</u>
Total Expenditures	<u>4,035,718</u>	<u>2,393,357</u>	<u>2,363,954</u>	<u>(29,403)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>147,142</u>	<u>55,928</u>	<u>85,331</u>	<u>29,403</u>
Other Financing Sources (Uses)				
Transfers out				
Transfer Out - General Fund -Admin	(168,170)	(168,170)	(168,170)	-
Total Transfer Out	<u>(168,170)</u>	<u>(168,170)</u>	<u>(168,170)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(168,170)</u>	<u>(168,170)</u>	<u>(168,170)</u>	<u>-</u>
Net Change in Fund Balance	(21,028)	(112,242)	(82,839)	29,403
Fund Balance, Beginning of Year	996,555	1,355,859	1,355,859	-
Restatement	-	-	(110,649)	(110,649)
Fund Balance, Beginning of Year, as restated	-	-	1,245,210	1,245,210
Fund Balance, End of Year	<u>\$ 975,527</u>	<u>\$ 1,243,617</u>	<u>\$ 1,162,371</u>	<u>\$ (81,246)</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem tax	\$ 323,000	\$ 322,503	\$ 322,503	\$ -
In Lieu Payments	1,700	1,701	1,701	-
Total taxes	<u>324,700</u>	<u>324,204</u>	<u>324,204</u>	<u>-</u>
Fees, charges, and commissions				
Shelter Fees	47,050	36,118	36,118	-
Donations	-	22,097	22,097	-
User Fees	54,000	54,339	54,339	-
Total Fees, charges, and commissions	<u>101,050</u>	<u>112,554</u>	<u>112,554</u>	<u>-</u>
Investment Earnings:				
Interest Income	925	1,257	1,257	-
Total investment earnings	<u>925</u>	<u>1,257</u>	<u>1,257</u>	<u>-</u>
Other Revenue:				
Other Revenue	-	4,550	4,550	-
Total Other Revenue:	<u>-</u>	<u>4,550</u>	<u>4,550</u>	<u>-</u>
Total Revenues	<u>426,675</u>	<u>442,565</u>	<u>442,565</u>	<u>-</u>
Expenditures				
Public safety				
Salaries	195,894	203,427	203,427	-
Medicare	3,108	3,337	3,337	-
Retirement	22,031	22,382	22,382	-
Social Security	-	133	133	-
H,D,L Insurance	54,242	48,264	68,363	20,099
Workmans Compensation	3,774	4,187	4,187	-
Operating Supplies	58,500	67,556	67,556	-
Utilites	14,000	13,812	13,812	-
Telephone	4,500	5,243	5,243	-
Uniforms	3,150	1,988	1,988	-
Maint./Bldg. & Grounds	20,000	11,434	11,434	-
Cont. Maint: Grass Cutting	7,200	6,300	6,300	-
Veterinary	40,000	26,467	26,467	-
Professional Services	10,000	4,700	4,700	-
Professional Services - Emergency Services	5,000	3,378	3,378	-
Computer Expense	1,000	2,432	2,432	-
Audit & Accounting	1,500	1,000	1,000	-
Pensions-Ad Valorem Tax	12,690	18,147	16,032	(2,115)
Misc Property Tax Fees	9,560	7,436	-	(7,436)
Fuel Expense	2,000	1,702	1,702	-
Travel/Training Expense	1,500	948	948	-
Total Public Safety	<u>469,649</u>	<u>454,273</u>	<u>464,821</u>	<u>10,548</u>
Total Expenditures	<u>469,649</u>	<u>454,273</u>	<u>464,821</u>	<u>10,548</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(42,974)</u>	<u>(11,708)</u>	<u>(22,256)</u>	<u>(10,548)</u>
Other Financing Sources (Uses)				
Transfers In				
Transfer In- Public Works	55,000	55,000	55,000	-
Total Transfers In	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>	<u>-</u>
Transfers Out				
Transfer Out- General Fund (Admin)	(4,690)	(4,690)	(4,690)	-
Transfer Out- Public Safety (Admin)	(4,555)	(4,555)	(4,555)	-
Total Transfers Out	<u>(9,245)</u>	<u>(9,245)</u>	<u>(9,245)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>45,755</u>	<u>45,755</u>	<u>45,755</u>	<u>-</u>
Net Change in Fund Balance	2,781	34,047	23,499	(10,548)
Fund Balance, Beginning of Year	<u>232,631</u>	<u>281,047</u>	<u>301,047</u>	<u>20,000</u>
Restatement	-	-	(36,883)	(36,883)
Fund Balance, Beginning of Year, as restated	<u>-</u>	<u>-</u>	<u>264,164</u>	<u>264,164</u>
Fund Balance, End of Year	<u>\$ 235,412</u>	<u>\$ 315,094</u>	<u>\$ 287,663</u>	<u>\$ (27,431)</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
ISAAC HURRICANE CDBG
For the Year Ended December 31, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Revenues:				
Intergovernmental revenues				
Federal grants				
CDBG Homeowners Rehabilitation	\$ 2,622,710	\$ 1,515,829	\$ 1,515,829	\$ -
CDBG Small Rental Rehabilitation	256,217	45,465	45,465	-
CDBG Elevation	504,472	52,309	52,309	-
Total Revenues	<u>3,383,399</u>	<u>1,613,603</u>	<u>1,613,603</u>	<u>-</u>
Expenditures:				
Public works				
Homeowner Rehabilitation				
Intake Services	20,000	-	-	-
Consulting Service	-	159,270	159,270	-
Title-Legal Services	2,000	-	-	-
Notary Services	2,000	320	320	-
Clerk of Court Services	-	5,125	5,125	-
Construction	2,532,867	1,024,062	1,024,062	-
Inspection Service	47,075	85,800	85,800	-
Salaries (Total)	18,768	67,810	67,810	-
Total Homeowner Rehabilitation	<u>2,622,710</u>	<u>1,342,387</u>	<u>1,342,387</u>	<u>-</u>
Demolition and Clearance:				
Consulting Service	-	-	104	104
Total Demolition and Clearance	<u>-</u>	<u>-</u>	<u>104</u>	<u>104</u>
Small Rental Rehabilitation:				
Consulting Services	14,895	6,324	6,324	-
Title-Legal Services	200	-	-	-
Construction	239,612	-	-	-
Inspection Services	1,510	2,450	2,450	-
Total Small Rental Rehabilitation	<u>256,217</u>	<u>8,774</u>	<u>8,774</u>	<u>-</u>
Elevation:				
Consulting Service	18,323	90,017	85,436	(4,581)
Professional Services - Consulting	-	77,405	77,405	-
Title-Legal Services	200	-	-	-
Construction	481,200	61,352	61,352	-
Inspection Services	4,749	750	750	-
Total Elevation	<u>504,472</u>	<u>229,524</u>	<u>224,943</u>	<u>(4,581)</u>
Total Expenditures	<u>3,383,399</u>	<u>1,580,685</u>	<u>1,576,208</u>	<u>(4,477)</u>
Excess (Deficiency) of Revenues	<u>-</u>	<u>32,918</u>	<u>37,395</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>32,918</u>	<u>37,395</u>	<u>-</u>
Fund Balance, Beginning of Year	<u>(1,346,684)</u>	<u>(695,239)</u>	<u>(695,239)</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (1,346,684)</u>	<u>\$ (662,321)</u>	<u>\$ (657,844)</u>	<u>\$ -</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, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem tax	\$ 2,982,100	\$ 3,086,442	\$ 3,086,442	\$ -
In Lieu Payments	16,000	15,880	15,880	-
Total taxes	<u>2,998,100</u>	<u>3,102,322</u>	<u>3,102,322</u>	<u>-</u>
Investment Earnings:				
Interest Income	-	40,715	40,715	-
Total investment earnings	<u>-</u>	<u>40,715</u>	<u>40,715</u>	<u>-</u>
Other revenue	-	976	976	-
Total Revenues	<u>2,998,100</u>	<u>3,144,013</u>	<u>3,144,013</u>	<u>-</u>
Expenditures				
General government				
Pensions-Ad Valorem Tax	117,197	128,255	128,255	-
Misc Property Tax Fees	88,270	45,140	-	(45,140)
Total General government	<u>205,467</u>	<u>173,395</u>	<u>128,255</u>	<u>(45,140)</u>
Total Expenditures	<u>205,467</u>	<u>173,395</u>	<u>128,255</u>	<u>(90,280)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,792,633</u>	<u>2,970,618</u>	<u>3,015,758</u>	<u>45,140</u>
Net Change in Fund Balance	2,792,633	2,970,618	3,015,758	45,140
Fund Balance, Beginning of Year	<u>5,362,840</u>	<u>5,733,906</u>	<u>5,733,906</u>	<u>-</u>
Restatement	-	-	(343,996)	(343,996)
Fund Balance, Beginning of Year, as restated	<u>-</u>	<u>-</u>	<u>5,389,910</u>	<u>5,389,910</u>
Fund Balance, End of Year	<u>\$ 8,155,473</u>	<u>\$ 8,704,524</u>	<u>\$ 8,405,668</u>	<u>\$ (298,856)</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, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Intergovernmental:				
LCDBG Grant	\$ 427,972	\$ 424,124	\$ 424,124	\$ -
Total Intergovernmental	<u>427,972</u>	<u>424,124</u>	<u>424,124</u>	<u>-</u>
Total Revenues	<u>427,972</u>	<u>424,124</u>	<u>424,124</u>	<u>-</u>
Expenditures				
Capital Outlay:				
Edgard Water Plant Clarifier	427,972	436,211	436,211	-
Total Capital Outlay Expenditures	<u>427,972</u>	<u>436,211</u>	<u>436,211</u>	<u>-</u>
Total Expenditures	<u>427,972</u>	<u>436,211</u>	<u>436,211</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>(12,087)</u>	<u>(12,087)</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers in	-	13,650	13,650	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>13,650</u>	<u>13,650</u>	<u>-</u>
Net Change in Fund Balance	-	1,563	1,563	-
Fund Balance, Beginning of Year	-	(1,563)	(1,563)	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Intergovernmental:				
GOMESA Revenues	\$ 560,000	\$ 629,068	\$ 629,068	\$ -
Total Intergovernmental	<u>560,000</u>	<u>629,068</u>	<u>629,068</u>	<u>-</u>
Investment Earnings:				
Interest Income	2,000	6,970	6,970	-
Total investment earnings	<u>2,000</u>	<u>6,970</u>	<u>6,970</u>	<u>-</u>
Total Revenues	<u>562,000</u>	<u>636,038</u>	<u>636,038</u>	<u>-</u>
Expenditures				
Supplies - Operating	-	2,487	2,487	-
Total Expenditures	<u>-</u>	<u>2,487</u>	<u>2,487</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>562,000</u>	<u>633,551</u>	<u>633,551</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfer In- Public Works	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	562,000	633,551	633,551	-
Fund Balance, Beginning of Year	<u>581,916</u>	<u>562,092</u>	<u>562,092</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,143,916</u>	<u>\$ 1,195,643</u>	<u>\$ 1,195,643</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
For the Year Ended December 31, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Intergovernmental:				
Entergy Vita Grant	\$ 1,500	\$ 2,000	\$ 2,000	-
United Way STEM Program	-	30,000	30,000	-
United Way Emerg Serv Food Program	9,877	5,185	5,185	-
United Way Grass Cutting Grant	-	5,000	5,000	-
Reg CSBG Funds (Adm. Assistance)	115,000	126,695	126,695	-
Reg CSBG Funds (Direct CSBG Act)	22,099	9,130	9,130	-
LiHEAP	27,539	18,866	18,866	-
Total Intergovernmental	<u>176,015</u>	<u>196,876</u>	<u>196,876</u>	<u>-</u>
Investment Earnings:				
Interest	1,200	3,270	3,270	-
Interest (LiHEAP)	150	47	47	-
Total investment earnings	<u>1,350</u>	<u>3,317</u>	<u>3,317</u>	<u>-</u>
Other Revenue:				
Atmos Share the Warmth	-	87	87	-
Volunteer Income Tax Assistance (VITA)	1,050	1,050	1,050	-
Total Other Revenue:	<u>1,050</u>	<u>1,137</u>	<u>1,137</u>	<u>-</u>
Total Revenues	<u>178,415</u>	<u>201,330</u>	<u>201,330</u>	<u>-</u>
Expenditures				
Health and welfare				
United Way Stem	-	28,770	28,770	-
VITA other Cost	2,550	2,009	2,009	-
United Way Emerg Serv Food Program	9,877	4,939	4,939	-
United Way Grass Cutting Grant	3,500	305	305	-
Client Food Vouchers	6,500	4,964	4,964	-
Client Other Education	2,500	1,699	1,699	-
Client Utility Payment	15,000	9,525	9,525	-
Client Disaster Sheltering & Residential	12,000	2,984	2,984	-
Client Transportation Voucher	1,000	400	400	-
Client Fire Victim Housing	1,200	-	-	-
Client Fire Victim Clothing	1,200	-	-	-
Client Medication	4,000	194	194	-
Commodities (Food for Workers)	2,400	1,294	1,294	-
Commodities Labor Cost	1,470	930	930	-
Commodities Supplies	850	811	811	-
Commodities Other Cost	4,500	1,311	1,311	-
Commodities Mileage	210	151	151	-
Client Education Fair	4,000	2,343	2,343	-
Training, Develop., and Linkages Programs	5,000	21,054	21,054	-
HCC Refreshments & Food Supplies	600	104	104	-
HCC Supplies	4,400	3,461	3,461	-
HCC Janitorial	500	341	341	-
HCC Programs	1,500	1,500	1,500	-
Operating Supplies	10,750	7,357	7,357	-
Dues, Subscriptions & Ads	2,200	1,847	1,847	-
Conferences	8,800	7,259	7,259	-
Travel	1,700	951	951	-
Mileage	500	389	389	-
Office Utilities	6,000	5,420	5,420	-
Maintenance/Janitorial	2,600	1,133	1,133	-
Telephone	1,560	2,243	2,243	-
Miscellaneous	1,100	1,316	1,316	-
Adm. Assistance Reimb	115,000	126,695	126,695	-
Direct Program Activities	22,099	9,130	9,130	-
Adm. Assistance Reimb (LiHEAP)	27,539	18,866	18,866	-
Total Health and welfare	<u>284,605</u>	<u>271,695</u>	<u>271,695</u>	<u>-</u>
Total Expenditures	<u>284,605</u>	<u>271,695</u>	<u>271,695</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(106,190)</u>	<u>(70,365)</u>	<u>(70,365)</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, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Other Financing Sources (Uses)				
Transfers In				
Transfer In- General Fund	106,500	106,500	106,500	-
Total Transfers In	106,500	106,500	106,500	-
Total Other Financing Sources (Uses)	106,500	106,500	106,500	-
Net Change in Fund Balance	310	36,135	36,135	-
Fund Balance, Beginning of Year	296,160	359,706	359,706	-
Restatement	-	-	54,604	54,604
Fund Balance, Beginning of Year, as restated	-	-	414,310	414,310
Fund Balance, End of Year	\$ 296,470	\$ 395,841	\$ 450,445	\$ 54,604

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>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>	<u>2019</u>
									(as restated)	
Governmental activities										
Net investment in capital assets	\$ 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	\$ 70,109,828
Restricted	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	52,505,384
Unrestricted	<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>(18,960,827)</u>	<u>(19,587,712)</u>
Total governmental activities net position (deficit)	<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>\$ 88,182,164</u>	<u>\$ 103,027,500</u>
Business-type activities										
Net investment in capital assets	\$ 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	110,372,973
Restricted	1,413,722	263,755	420,000	493,640	536,525	610,541	574,803	522,797	490,349	589,887
Unrestricted	<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>	<u>(8,133,638)</u>
Total business-type activities net position (deficit)	<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>	<u>\$ 102,829,222</u>
Primary government										
Net investment in capital assets	\$ 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	\$ 180,482,801
Restricted	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	53,095,271
Unrestricted	<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>(23,405,726)</u>	<u>(27,721,350)</u>
Total primary government net position (deficit)	<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>\$ 198,135,362</u>	<u>\$ 205,856,722</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									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenses										
Governmental activities:										
General government	\$ 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	\$ 11,314,689
Public safety	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	10,189,581
Public works	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	12,082,651
Health and welfare	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	1,929,383
Economic development	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	1,622,860
Culture and recreation	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	2,240,414
Interest on long-term debt	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	2,054,059
Total government activities expenses	<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>	<u>41,433,637</u>
Business-type activities:										
Solid Waste	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	3,788,198
Mosquito	754,575	747,068	750,620	763,696	778,599	797,240	804,437	809,252	787,477	812,173
Utilities	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	12,104,357
Sewer	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	9,513,642
Total business-type activities expenses	<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>	<u>26,218,370</u>
Total primary government expenses	<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>	<u>\$ 67,652,007</u>
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 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	\$ 1,534,937
Public safety	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	1,519,013
Public works	283,110	261,832	326,750	312,206	387,122	508,197	503,530	544,706	451,121	375,608
Health and welfare	277,557	274,827	301,812	482,003	494,184	485,700	494,820	501,253	476,983	509,016
Culture and recreation	470,010	558,842	294,480	141,601	96,758	173,904	300,129	121,945	273,307	160,874
Operating grants and contributions	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	2,790,818
Capital grants and contributions	365,347	860,267	59,874	-	7,411,380	8,200,560	6,510,225	12,588,574	2,812,987	3,425,947
Total governmental activities program revenues	<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>	<u>10,316,213</u>
Business-type activities:										
Charges for services:										
Solid Waste	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	3,883,888
Mosquito	539,848	532,464	522,250	530,937	542,458	531,330	539,240	543,012	512,844	537,607
Utilities	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	7,632,983
Sewer	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	6,319,377
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>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>	<u>18,373,855</u>
Total primary government program revenues	<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>	<u>\$ 28,690,068</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									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Net (Expense) Revenue										
Governmental activities	\$ (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)	\$ (31,117,424)
Business-type activities	(2,364,996)	(725,175)	73,177	(6,028,445)	(6,889,954)	(4,620,991)	701,829	(6,385,118)	(5,290,393)	(7,844,515)
Total primary government net expense	\$ (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)	\$ (38,961,939)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Ad valorem	\$ 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	\$ 14,813,818
Sales and use	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	26,393,581
Franchise	830,083	885,184	1,037,061	935,809	1,145,444	1,132,734	1,185,882	1,396,319	1,365,052	1,379,713
Beer taxes	48,002	49,723	48,761	47,394	42,949	42,228	41,363	39,668	37,746	37,282
Severance taxes	60,140	65,203	65,772	54,423	37,831	42,553	32,950	29,240	36,996	25,300
Video poker taxes	549,448	566,467	592,508	604,691	575,635	599,424	596,621	619,339	615,468	600,984
Occupational licenses	-	-	1,195,315	1,228,691	-	-	-	-	-	-
State revenue sharing (unrestricted)	112,209	111,703	100,029	100,771	110,262	137,558	77,997	108,775	928,696	779,601
Unrestricted grants and contributions	1,788,020	829,277	50,000	28,113	19,392	18,088	11,393	12,398	4,000	5,000
Investment earnings	457,255	322,633	281,871	239,854	244,899	231,939	214,646	332,633	375,358	404,290
Other general revenues	589,144	873,122	1,626,074	646,469	677,707	1,122,822	1,193,044	1,154,516	1,128,533	1,393,090
Gain (loss) on disposal of capital assets	(6,000)	-	-	-	-	-	-	-	-	-
Capital contributions	(2,624,747)	(4,531,592)	(5,745,748)	-	-	-	-	-	-	-
Transfers	(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)	130,101
Total governmental activities	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	45,962,760
Business-type activities:										
Taxes										
Ad valorem	159,795	170,003	187,637	211,838	205,687	213,033	205,335	202,691	218,601	198,856
Unrestricted grants and contributions	325,136	32,155	43,903	680,716	417,082	949,074	318,838	365,114	15,048	114,065
Investment earnings	22,585	14,680	14,264	14,617	14,540	12,998	14,203	21,263	29,944	43,931
Other general revenues	96,742	101,445	105,588	283,386	205,143	278,971	370,940	301,817	195,785	493,788
Transfers	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	(130,101)
Total business-type activities	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	720,539
Total primary government	\$ 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	\$ 46,683,299
Change in Net Position										
Governmental activities	\$ (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	\$ 14,845,336
Business-type activities	(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)	(7,123,976)
Total primary government	\$ (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	\$ 7,721,360

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									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General fund										
Nonspendable	\$ -	\$ 45,426	\$ 47,076	\$ 45,599	\$ 48,645	\$ 49,838	\$ 697,399	\$ 388,980	\$ 57,521	\$ 61,705
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	1,391,664
Reserved (1)	43,915	-	-	-	-	-	-	-	-	-
Unreserved (1)	1,797,569	-	-	-	-	-	-	-	-	-
Total general fund	\$ 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	\$ 1,453,369
All other governmental funds										
Nonspendable	\$ -	\$ 85,404	\$ 89,645	\$ 92,261	\$ 101,937	\$ 422,520	\$ 4,441,961	\$ 2,937,515	\$ 172,352	\$ 198,742
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	52,505,384
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	16,241,651
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	(40,000)	-	(121,003)	-	-	-	(3,180,717)	(1,305,200)	(1,266,242)
Reserved (1)	13,945,373	-	-	-	-	-	-	-	-	-
Unreserved, reported in:										
Special revenue funds (1)	37,814,660	-	-	-	-	-	-	-	-	-
Capital project funds (1)	37,274,007	-	-	-	-	-	-	-	-	-
Debt service funds (1)	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	\$ 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	\$ 67,679,535

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									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues										
Taxes	\$ 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	\$ 42,046,365
Licenses and permits	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	1,956,629
Intergovernmental	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	7,255,971
Charges for services	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	1,713,363
Fines and forfeitures	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	1,544,047
Investment earnings	458,871	322,633	301,013	239,854	244,899	231,939	214,646	332,633	375,358	404,290
Other revenues	495,849	410,420	611,404	649,371	642,889	786,127	936,802	783,014	812,577	1,060,080
Total revenues	<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>	<u>55,980,745</u>
Expenditures										
General government	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	9,996,186
Public safety	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	8,839,878
Public works	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	1,576,208
Health and welfare	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	1,804,903
Economic development	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	1,540,511
Transportation	-	-	13,468,015	8,808,728	8,270,322	8,276,187	8,358,891	7,895,910	7,349,327	7,510,351
Culture and recreation	903,551	919,769	956,498	1,205,806	1,287,468	1,724,142	1,895,377	1,690,680	1,482,127	1,383,492
Capital Outlay	-	-	-	4,651,361	12,330,083	17,210,267	12,582,241	13,799,259	12,595,093	8,580,762
Debt Service:										
Principal	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	6,023,091
Interest	4,419,253	3,370,560	2,917,398	2,841,536	2,582,076	2,801,833	3,048,913	2,503,921	2,270,048	2,043,084
Bond issuance costs	-	226,597	-	-	-	-	-	-	-	-
Total expenditures	<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>	<u>49,298,466</u>
Excess (deficiency) of revenues over (under) expenditures	(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)	6,682,279
Other financing sources (uses)										
Sale of capital assets	30,000	-	-	-	-	-	-	-	-	-
Proceeds of debt issued	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	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	9,781,736
Transfers out	(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)	(9,651,635)
Total other financing sources (uses)	<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>	<u>130,101</u>
Net change in fund balances	<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>	<u>\$ 6,812,380</u>
Debt service, (interest and principal only) as a percentage of noncapital expenditures	17.3%	27.7%	24.7%	20.3%	22.7%	22.3%	22.3%	18.5%	22.3%	19.8%

**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>
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%
2019	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
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%
2019	199,954,289	337,187,973	537,142,262	82,520,309	454,621,953	45.76	3,704,429,323	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	
	2010	38.89	-	38.89	21.49	18.00	
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
2019	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, 2019			December 31, 2010		
	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	\$ 158,999,023	1	35.28%	\$ 129,233,150	1	36.78%
Nalco Chemical Company	11,534,245	2	2.56%	5,919,378	6	1.68%
Entergy Louisiana, Inc.	11,223,580	3	2.49%	6,254,650	5	1.78%
Denka Performance Elastics	10,736,466	4	2.38%	7,819,019	3	2.23%
Louisiana Machinery Company	8,942,878	5	1.98%	5,834,105	7	1.66%
Arcelormittal Laplace, LLC	8,595,152	6	1.91%	11,651,212	2	3.32%
Evonik Materials Corp	7,271,556	7	1.61%	*	*	0.00%
Atmos Energy Corporation	5,722,280	8	1.27%	*	*	0.00%
Bengal Pipeline Company	5,623,630	9	1.25%	*	*	0.00%
Vessel Management Services	5,617,356	10	1.25%	*	*	0.00%
	<u>\$ 234,266,166</u>		<u>51.98%</u>	<u>\$ 166,711,514</u>		<u>47.45%</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>
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%
2019	16,690,100	Not Available	Not Available	Not Available	16,605,556	99.49%

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			
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
2019	11,135,000	49,625,000	71,000	2,505,000	258,272	734,186	138,779	2,880,000	1,970,233	69,317,470	6.24%	1,618

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		
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
2019	49,625,000	7,787,315	41,837,685	1.13%	976.67

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

- (1) See Schedule 8 for property value data.
- (2) Population data can be found in Schedule 15.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE 12 -- DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2019
(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>\$ 64,467,237</u>	100%	<u>\$ 64,467,237</u>
Overlapping:			
St. John the Baptist Parish School Board (2)	<u>80,870,000</u>	100%	<u>80,870,000</u>
Total direct and overlapping debt	<u><u>\$ 145,337,237</u></u>		<u><u>\$ 145,337,237</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									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Debt Limit	\$ 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	\$ 187,999,792
Total net debt applicable to limit	<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>	<u>41,837,685</u>
Legal debt margin	<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>	<u>\$ 146,162,107</u>
Total net debt applicable to the limit as a percentage of debt limit	<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>	<u>22.25%</u>

Legal Debt Margin Calculation for Fiscal Year 2019

Assessed value	\$ 537,142,262
Debt limit -- 35% of assessed value	187,999,792
Deduct - Amount of debt applicable to debt limit	<u>41,837,685</u>
Legal debt margin	<u>\$ 146,162,107</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	
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
2019	26,393,581	425,000	72,185	53.09

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
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%
2019	42,837	1,111,277,454	25,942 *	6.0%

(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	2019			2010		
	Employees	Rank	% of Total St. John Parish Employment	Employees	Rank	% of Total St. John Parish Employment
Marathon Oil	985	1	5.83%	830	2	4.65%
St. John Parish School Board	1,062	2	6.29%	1,200	1	6.72%
Denka	507	3	3.00%	*	*	*
St. John Parish	229	4	1.36%	*	*	*
Nalco Chemical	231	5	1.37%	*	*	*
Louisiana Machinery	156	6	0.92%	140	8	0.78%
Cargill	137	7	0.81%	134	9	0.75%
Dreging Supply	130	8	0.77%	*	*	*
Pinnacle Polymers	120	9	0.71%	*	*	*
Evonik	<u>100</u>	10	<u>0.59%</u>	<u>*</u>	<u>*</u>	<u>*</u>
TOTAL	<u><u>3,657</u></u>		<u><u>21.65%</u></u>	<u><u>*</u></u>		<u><u>*</u></u>

* Did not report in 2010

Source:

St. John the Baptist Parish Economic Development Department.

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

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

(Unaudited)

<u>Function/Program</u>	<u>Full-time Equivalent Employees as of December 31,</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>	<u>2019</u>
General government	54	55	58	81	77	84	84	82	82	86
Public safety	47	45	46	45	43	48	52	46	46	46
Public works	173	183	174	150	159	147	149	151	150	148
Health and welfare	2	2	2	2	2	2	2	2	2	2
Culture and recreation	6	4	4	5	8	9	9	9	9	8
Miscellaneous	11	11	13	13	10	21	15	20	20	20
Total	<u>293</u>	<u>300</u>	<u>297</u>	<u>296</u>	<u>299</u>	<u>311</u>	<u>311</u>	<u>310</u>	<u>309</u>	<u>310</u>

Source: St. John Parish Finance Department

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

Function	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Fire										
Emergency responses	1,163	1,064	1,661	1,302	1,501	1,612	1,671	1,799	1,771	1,529
Fires extinguished	362	333	272	135	205	143	125	196	209	126
Refuse collection										
Refuse collected (tons per day)	Not Available									
Recyclables collected (tons per day)	Not Available									
Water										
New connections	72	53	58	64	50	66	173	140	65	66
Water main breaks	26	24	21	28	39	53	40	35	31	21
Average daily consumption (thousands of gallons)	4,322	5,119	5,119	5,222	7,020	5,985	7,159	6,896	6,965	6,153
Peak daily consumption (thousands of gallons)	Not Available									
Other public works										
Street resurfacing (miles)	-	-	-	-	-	-	-	-	-	-
Potholes repaired	76	64	64	125	112	89	87	93	57	54
Health and welfare	Not Available									
Culture and recreation	Not Available									
Wastewater										
Average daily sewage treatment (thousands of gallons)	3,219	5,600	5,910	5,917	7,520	7,175	6,770	7,166	8,305	6,844

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

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

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

Function	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Fire										
Stations	17	17	17	17	17	17	17	17	17	17
Pieces of equipment	39	39	52	52	52	52	46	46	48	48
Water										
Water mains (miles)	Not available	294	294	294	294					
Fire hydrants				2,494	2,521	2,521	2,521	2,521	2,521	2,521
Storage capacity (thousands of gallons)	Not available	4,450	4,450	4,450	4,450					
Other public works										
Streets (miles)	230	230	230	230	230	230	233	263	263	263
Highways (miles)	State owned									
Bridges	State owned									
Streetlights	State owned									
Traffic signals	State owned									
Health and welfare	Not available									
Culture and recreation										
Parks	10	10	11	11	11	11	13	13	13	13
Wastewater										
Sanitary and storm sewers (miles)	Not available	408	408	408	408					
Treatment plants	7	7	7	7	7	7	7	7	7	7
Low-lift stations	160	187	183	188	187	187	176	177	177	177
Treatment capacity	Not available	9,660	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, 2019, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements and have issued our report thereon dated October 16, 2020.

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 2019-001 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.

Carly Riggs & Ingram, L.L.C.

October 16, 2020

**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, 2019. 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, 2019.

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.

Carly Riggs & Ingram, L.L.C.

October 16, 2020

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Sub-Recipients</u>
U.S. DEPARTMENT OF AGRICULTURE				
Pass through the Louisiana Department of Education:				
Child Nutrition Cluster				
Summer Food Service Program	10.559	-	\$ 115,449	\$ -
Total U.S. Department of Agriculture			115,449	-
U.S. 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	1,495,351	-
FY 2016 LCDGB Public Facilities Program	14.228	2000285955	424,124	-
Total Community Development Block Grant			1,919,475	-
National Disaster Resilience Competition -LASAFE	14.272	B-13-DS-22-0002	159,794	-
Total U.S. Department of Housing and Urban Development			2,079,269	-
U.S. DEPARTMENT OF TRANSPORTATION				
Pass through the Louisiana Office of State Parks:				
Highway Planning and Construction Cluster				
Recreational Trails Program	20.219	H.012243	55,124	-
Recreational Trails Program	20.219	H.009770	451,310	-
Recreational Trails Program	20.219	H.0118456	793,150	-
Total Highway Planning and Construction Cluster			1,299,584	-
Consolidated Rail Infrastructure and Safety Improvements	20.325		8,375	-
Total U.S. Department of Transportation			1,307,959	-
U.S. DEPARTMENT OF TREASURY				
Volunteer Income Tax Assistance Matching Grant Program	21.009	-	1,050	-
Total U.S. Department of Treasury			1,050	-
U.S. ENVIRONMENTAL PROTECTION AGENCY				
Pass through Louisiana Department of Health and Hospitals:				
Lake Ponchartrain Basin Restoration Program (PRP)	66.125		33,400	-
Clean Water State Revolving Fund Cluster				
Clean Water Revolving Loan Fund	66.458	-	220,247	-
Total U.S. Environmental Protection Agency			253,647	-
DELTA REGIONAL AUTHORITY				
Delta Regional Development	90.200	LA-53882	95,000	-
Total Delta Regional Authority			95,000	-

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2019**

Federal Grantor/Pass-Through Grantor/Program Title	Schedule of Expenditures of Federal Awards			
	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures	Passed Through to Sub-Recipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Pass through State of Louisiana Department of Health and Hospitals:				
Public Health Emergency Preparedness	93.069	-	15,911	-
		-		
Pass through Louisiana Association of Community Action Partnerships:				
Low Income Home Energy Assistance Program	93.568	-	18,866	-
Pass through State of Louisiana Workforce Commission: Community Services Block Grant	93.569	-	135,825	-
Total U.S. Department of Health and Human Services			170,602	-
U.S. DEPARTMENT OF HOMELAND SECURITY				
Pass through the State of Louisiana Governor's Office of Homeland Security and Emergency Preparedness:				
Emergency Food and Shelter National Board Program	97.024	-	4,939	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2017-025	80,855	-
Disaster Grants - Public Assistance - Gustav	97.036	FEMA-1786-DR-LA	103,330	-
Disaster Grants - Public Assistance - Severe Storms	97.036	FEMA-4277-DR-LA	114,334	-
Disaster Grants - Public Assistance	97.036	FEMA-1603-DR-LA	27,397	-
Disaster Grants - Public Assistance	97.036	FEMA-1331-DR-LA	25,568	-
Disaster Grants - Public Assistance - Tropical Storm Nate	97.036	FEMA-3392-PA-LA	59,124	-
Total Disaster Grants - Public Assistance			329,753	-
Hazard Mitigation Grant	97.039	HMP 1786-095-0001	661,259	-
Hazard Mitigation Grant - Saferoom	97.039	HMGP 4080-095-0001	903,612	-
Total Hazard Mitigation Grant			1,564,871	-
Total U.S. Department of Homeland Security			1,980,418	-
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 6,003,394	\$ -

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, 2019

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, 2019. 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, 2019.

**ST. JOHN THE BAPTIST PARISH COUNCIL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2019**

A. SUMMARY OF AUDITORS' RESULTS

Financial Statements

- | | |
|--|------------|
| 1. Type of auditors' report issued | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weakness identified? | Yes |
| b. Significant deficiencies identified not considered to be material weaknesses? | None noted |
| c. Noncompliance material to the financial statements noted? | No |

Federal Awards

- | | |
|---|------------|
| 1. Type of auditors' report issued on compliance for major programs | Unmodified |
| 2. Internal control over major programs: | |
| a. Material weakness identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | None noted |
| 3. Any audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a)? | No |

4. Identification of the major programs:

<u>Name of Federal Programs (or Cluster)</u>	<u>CFDA No.</u>
Highway Planning and Construction Cluster	20.219
Hazard Mitigation Grant	97.039

- | | |
|---|-----------|
| 5. Dollar threshold used to distinguish between type A and type B programs: | \$750,000 |
| 6. Auditee qualified as a low-risk auditee? | No |

ST. JOHN THE BAPTIST PARISH COUNCIL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended December 31, 2019

B. FINDINGS RELATED TO THE FINANCIAL STATEMENTS

2019-001 Material Weakness – Lack of Internal Control Over Reconciliation of Revenue and Receivables.

Criteria: The Parish should have systems of internal control which ensure the basic financial statements 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. During our audit, we noted that the Parish did not perform adequate reconciliations of revenue and receivables related to utility bills and ad valorem taxes.

Cause: Due to turnover in personnel, the Parish did not perform adequate reconciliations of revenue and receivable related to utility bills and ad valorem taxes.

Effect: The Parish recorded material adjustments to correct errors that were identified in the audit process to ensure the financial statements 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.

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, 2019**

SECTION I FINDINGS RELATED TO FINANCIAL STATEMENT AUDIT

2018-001 Material Weakness – Lack of Internal Control Over Reconciliation of Revenue and Receivables for its Proprietary Fund – Utilities System.

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 that the Parish did not perform adequate reconciliations of revenue and receivables related to utility bills.

Status: Unresolved. See **2019-001**.

SECTION II FINDINGS RELATED TO MAJOR FEDERAL AWARD PROGRAMS

There were no findings related to major federal award programs in the prior year.

SECTION III OBSERVATIONS REPORTED IN THE MANAGEMENT LETTER

There were no management letter comments in the prior year.



ST. JOHN THE BAPTIST PARISH

From the Office of Chief Financial Officer Robert Figuero, Jr.

ST. JOHN THE BAPTIST PARISH COUNCIL MANAGEMENT'S CORRECTIVE ACTION PLAN For the Year Ended December 31, 2019

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 has been integrating the utility billing process into their new accounting software beginning in January 2018. The software is still in progress, and written procedures will be developed to ensure personnel receive training over the new process.

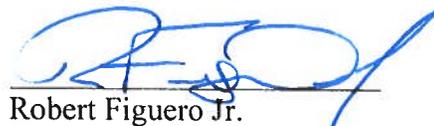
Anticipated Completion Date: June 30, 2020.

Responsible Contact Person: Robert Figuero, Jr., Chief Financial Officer

SECTION II FINDINGS RELATED TO MAJOR FEDERAL AWARD PROGRAMS

None.

Signed:


Robert Figuero Jr.
Chief Financial Officer