

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

**COMPREHENSIVE  
ANNUAL FINANCIAL REPORT**

**Year Ended December 31, 2012**

**Submitted by:  
Department of Finance**



## **INTRODUCTORY SECTION**

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

## THE BAPTIST PARISH

**Natalie Robottom**  
Parish President  
June 26, 2013

*Office of the Parish President*

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

The comprehensive annual financial report of St. John the Baptist Parish Council (the "Parish") for the year ended December 31, 2012, is hereby submitted as mandated by the St. John the Baptist Parish Home Rule Charter and state statutes. The Home Rule Charter and the state statutes require that the Parish issue annually a report on its financial position and activity, and that an independent firm of certified public accountants audit this report.

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

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

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

## ST. JOHN THE BAPTIST PARISH

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

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

### REPORTING ENTITY

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

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

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

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

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

Blended Component Units  
Criminal Court Fund

Discretely Presented Component Units  
Library

## **YEARLY REVIEW**

### **RECREATION**

St. John the Baptist Parish continues to make improvements to its parks and recreational facilities throughout the parish. The construction of a new 15,000 square foot gymnasium which includes office space and meeting rooms was completed in April, 2012 at the REGALA Park in Reserve. Over 2,400 children and adults participated in parish sponsored activities, while numerous others enjoyed the walking paths and park facilities throughout the parish. Also, during 2013 an Airnasium was completed at the West bank Complex in Edgard.

The St. John the Baptist Parks and Recreation Department hosted two successful Bidy Basketball tournaments at the newly constructed Regala gymnasium. The tournaments featured 7-8 and 9-10 year old Bidy Basketball teams. The 13-14 year old St. John Warriors wrapped up their Bidy Basketball season as the International Bidy Basketball Champions, losing only one game during the entire season.

In baseball, the 10 and 11 year old Dizzy Dean All-Star teams won the State Championships and advanced to the Dizzy Dean World Series held in Southaven, MS. The 11 year old team was crowned Dizzy World Series Champions.

### **PLANNING AND ZONING**

St. John the Baptist Parish continues to experience growth opportunities during challenging economic times. New Commercial construction investments of \$2.3 million, \$2.7 million in Commercial Renovations and Additions and \$5.7 million in New Residential Construction are evidence of a growing confidence the citizens and investment community have in this Parish. Additional residential renovations and additions of approximately \$1 million is evidence of positive expectations for continued stable growth of residential properties in St. John. In 2012 the Planning & Zoning Department issued a total of 1,367 permits. These permits include new construction, additions, renovations, trade and other building related permitted activities.

NEW RESIDENTIAL	34	\$5,695,887
OTHER RESIDENTIAL	93	\$1,484,337
NEW COMMERCIAL	5	\$2,308,077
OTHER COMMERCIAL	14	\$2,713,994

New Residential includes the following permit types:

New Residential Construction

Other Residential includes the following permit types:

New Residential Addition, New Residential Accessory, Residential Moved House, Residential Modular, Minor-Under \$2,500, Minor - \$2,501 to \$10,000, Major - \$10,001 and More, Landscaping, Pool.

New Commercial includes the following permit types:

New Commercial, New Commercial w/no Contract, New Institutional, New Institutional w/no Contract

Other Commercial includes the following permit types:

Other, Commercial Renovation, Commercial Renovation w/no Contract, Institutional Renovation, Institutional Renovation w/no Contract, Commercial Storage/Utility Building, Commercial Storage/Utility Building w/no Contract

INFRA-STRUCTURE IMPROVEMENTS

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

Also in 2013, St. John the Baptist Parish Government authorized the issuance of \$6,000,000 of Water Revenue Bonds, Series 2013 authorizing the execution of a Loan and pledge Agreement and other loan documents with the Louisiana Department of Health and Hospitals for the purpose of acquiring and construction improvements, extensions, and replacements to the waterworks system of the Parish, including equipment, accessories and fixtures. The cap on the loan forgiveness is 30 percent of the loan up to \$1,125,000 for each individual loan.

FUTURE INITIATIVES

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

the Farmer's Market, which is currently going thru the bid process, will be located at the foot of the Veteran's Memorial Bridge and will be comprised of a 4,800 square-foot metal building with ten 16-by-14-foot open-air stalls. The project will be funded by the USDA and Economic Development budget. The project is estimated to be completed within 90 days of the contract award date.

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

St. John the Baptist Parish and FEMA have developed a Citizens Advisory Committee (CAC) for Community Recovery based on the National Disaster Recovery Framework. This new framework was recently created to assist communities in the development of a long-term plan for recovery and sustainability following a disaster. Although the parish is seeking funding for damages caused by Hurricane Isaac, this funding typically restores structures to pre-storm conditions without mitigating against future damages. This committee is being established to recommend improvements that foster resiliency with intentions of seeking funding through federal and state agencies, foundations and other public and private partnerships.

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 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. The advisory committee consists of a chairperson and co-chairperson of six committees including: Community Planning & Capacity, Infrastructure, Health and Social Services, Housing, Natural and Cultural Resources and Economics. The chairperson and co-chairperson of each sub-committee are responsible for recruiting members to serve on their committee.

### **Project Status**

At recent open houses and community meetings, hundreds of people cast ballots to help St. John's volunteer Citizens Advisory Committee prioritize projects for the rebuilding effort. Voters sent a clear message about the importance of improving mental health services, initiating "safe neighborhood" programs, developing programs for Parish youth, and supporting efforts to build permanent levees. Other priorities are improving the Parish's drainage capacity, attracting an outlet mall to the Parish and developing a Lake Pontchartrain park. In all, voters carefully considered 51 potential projects and chose 25 as priorities.

### **INTERNAL AND BUDGETARY CONTROLS**

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

Formal budgetary accounting is employed as a management control device and budgets are legally adopted for the general, special revenue and enterprise funds. The level of budgetary control is at

the department/fund level. Appropriations that are not expended or encumbered, lapse at year-end.

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

## CAPITAL ASSETS

The capital assets of St. John the Baptist Parish are those capital assets used in the performance of primary general government and business-type functions. As of December 31, 2012, the Parish's capital assets amounted to \$209,107,561 net of accumulated depreciation.

## LOCAL ECONOMY

### **Economic Development Overview and 2013 Forecast**

#### **Occupational License (OL) Overview**

- Total Number of Businesses: 1813 (Note: Physical address in SJPB only)
- Total New Businesses: 146

We are able to verify 5 businesses that closed in 2012, including, Pepsi, Iberia Bank, Century 21, Let's Top It Yogurt, and Infinity Sports Bar and Grill. Since Hurricane Isaac, 18 businesses have not re-opened but are in various stages of the recovery and rebuilding process. Therefore, the retention rate is 98.7% with a 2%-5% error probability.

While notification is encouraged, SJPB does not require businesses to report a closure. The OL system instead reflects that an OL has become "inactive" when it is not renewed. Notifications are sent from the Sheriff's office to the business 30 days prior to the expiration of an OL.

#### **Residential - Business Development**

In 2012, St. John experienced \$7 million in construction of new residences, accessory buildings and home renovations.

#### **Commercial - Business Development**

10 commercial projects are currently opened including new food service operators, retail operators, day care centers, and a reception center. These projects will have an estimated capital investment of \$3.1 million and will create 131 new direct jobs.

#### **Industry - Business Development**

More than \$132 million in new industrial projects are planned for St. John Parish which will result in 85 new direct jobs. Projects include a facility expansion at Louisiana CAT, an oil recycling plant in Edgard, LA, a coal facility in Garyville, LA and a sand mining/clay pit operation in Edgard, LA. In 2012, The St. John Economic Development Department hosted 12 site selection visits, which resulted in 2 wins for the Parish and dramatically increased the visibility of the Parish's assets to



international site selectors. The department will continue to host site selection visits in conjunction with LED, GNO Inc., and the land owners to attract new industry to the Parish.

### **Film - Business Development**

In 2012, both The St. John Center Soundstage and various on-location sites across St. John Parish were selected for the filming of several large productions. Productions included "Django Unchained" at Evergreen Plantation in Edgard, "Two Guns", and the TV series "Memphis Beat." These films contributed approximately \$1.5 million to St. John's economy.

### **Business Retention and Expansion**

The Department of Economic Development conducted 52 Business Retention and Expansion visits during 2012. As a result of these visits, multiple businesses were referred to LED for business incentive assistance, loan applications were completed and awarded, and others received the necessary technical assistance to grow and expand their businesses. In July of 2013, St. John Parish will open a Business Training Center at the South Central Louisiana Technical College. This Center is funded in part through LED's SEBD program. The Kauffman Foundation's *Fast Start* training program will be offered by certified representatives from the Louisiana Small Business Development Center (LSBDC), as well as a series of monthly workshops to St. John businesses.

### **Hurricane Recovery Assistance**

Nearly \$91 million in state and federal disaster assistance has been approved for the parish. Disaster assistance for survivors and their communities in St. John Parish now totals \$90,397,314.

#### **St. John Parish by the Numbers**

TOTAL as of May 2013

- Individual Assistance grants: \$32,760,816
- Housing Assistance approved: \$27,028,497
- Other Needs Assistance approved: \$5,731,868

TOTAL Public Assistance obligations: \$8,326,198

SBA has approved 865 disaster loans totaling more than \$49.3 million for residents, businesses and private non-profit organizations in St. John the Baptist Parish as of June 2013. This includes 807 Home disaster loans totaling more than \$45.3 million to help pay for residential and personal property losses; 2 Economic Injury Disaster loans totaling more than \$18,500 to help those who suffered substantial economic injury; 52 Business disaster loans totaling more than \$3.7 million to help pay for business disaster losses; and 4 disaster loans to private non-profit organization totaling \$311,200 to help pay for disaster losses.

### **INDEPENDENT AUDIT**

As required by Louisiana State Statute, the Parish has had an annual audit performed by independent certified public accountants, Carr, Riggs & Ingram, CPAs and Advisors. The independent auditor's report on the financial statements, which is included in the financial section of this report, has an unqualified opinion for the year ended December 31, 2012. The audit meets the requirements of Louisiana State Law. A single audit under the Single Audit Act of 1996 and related OMB Circular A-133 was required for the year ended December 31, 2012.

## AWARDS

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Parish for its comprehensive annual financial report for the year ended December 31, 2011. This was the tenth consecutive year that the Parish government has received this prestigious award. The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management. This report satisfied both generally accepted accounting principles and applicable legal requirements.

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

## ACKNOWLEDGEMENT

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

Respectfully submitted,



Vince J. Lucia  
Chief Financial Officer

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

St. John the Baptist Parish Council  
Louisiana

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2011

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



*Christopher P. Morrell*

President

*Jeffrey R. Emer*

Executive Director

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

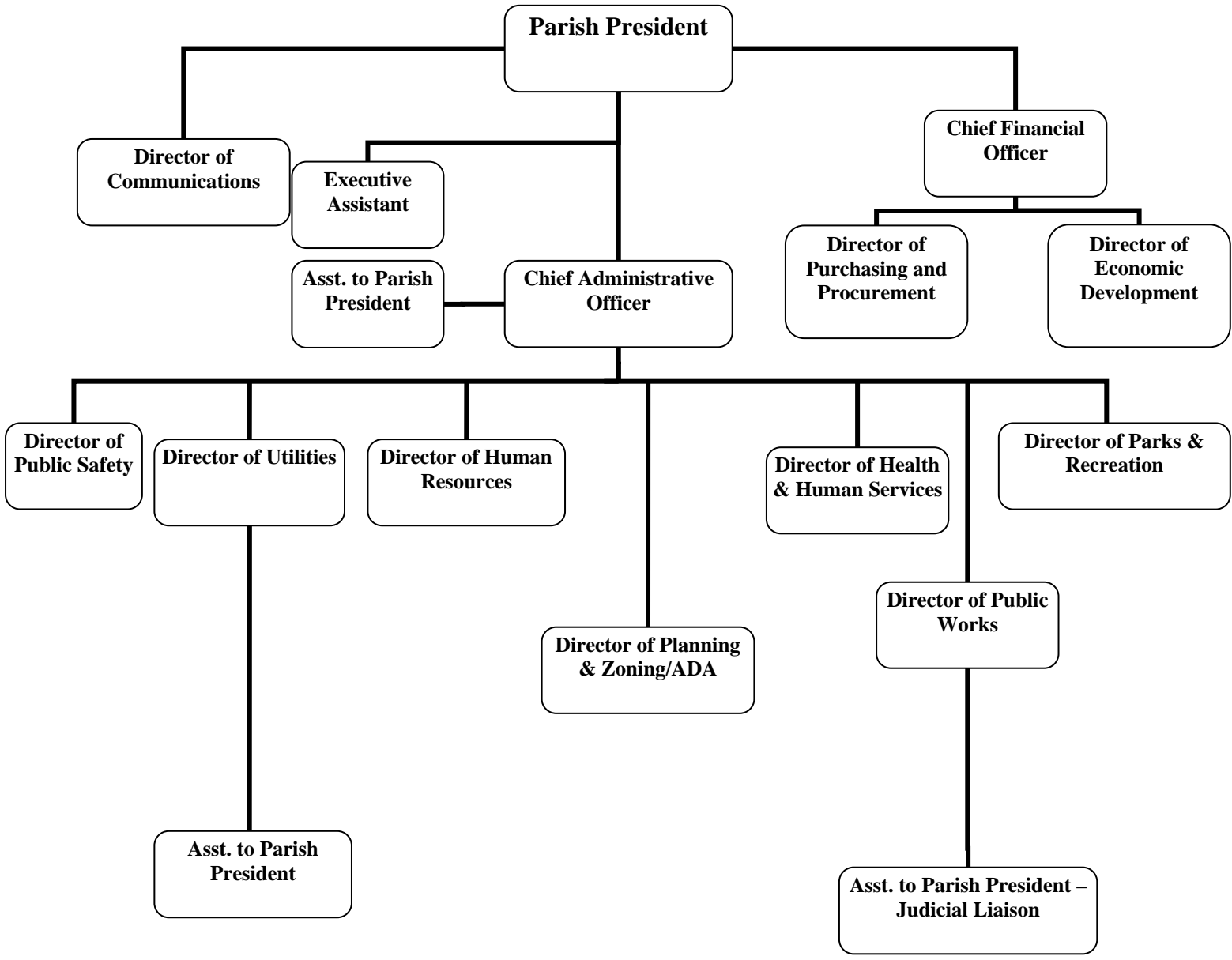
**PRINCIPAL OFFICIALS**

JACLYN HOTARD	Chairperson
LENNIX MADERE, JR.	Vice-Chairperson
NATALIE ROBOTOM	Parish President
RANDY VINCENT	Chief Administrative Officer
VINCE LUCIA	Chief Financial Officer

**COUNCIL MEMBERS**

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
ORGANIZATIONAL CHART  
December 31, 2012**



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## **FINANCIAL SECTION**

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## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of St. John the Baptist Parish Council (the "Parish"), as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Parish's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Parish's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Parish, as of December 31, 2012, 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.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 14 and 73 through 78 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *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 statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the 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, the combining and individual nonmajor fund financial statements and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

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

In accordance with Government Auditing Standards, we have also issued our report dated June 26, 2013, on our consideration of the Parish's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Parish's internal control over financial reporting and compliance.

*Carr, Riggs & Ingram, LLC*

June 26, 2013

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**REQUIRED SUPPLEMENTARY INFORMATION**

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the St. John the Baptist Parish Council's financial report presents our discussion and analysis of the Parish's financial performance during the year that ended on December 31, 2012. Please read it in conjunction with the transmittal letter at the front of this report and the Parish's financial statements, which follow this section.

### FINANCIAL HIGHLIGHTS

The assets of St. John the Baptist Parish Council exceeded its liabilities by approximately \$202 million at December 31, 2012. Of this amount approximately \$153 million is invested in capital assets net of related debt. The Parish has an unrestricted net position balance of approximately \$539 thousand in the governmental activities and \$3 million in its business-type activities that may be used to meet its ongoing obligations.

The total net position of the Parish increased in 2012 by approximately \$2 million. Net assets of governmental activities decreased by approximately \$1.5 million while the net position of business-type activities increased by approximately \$3.5 million. The decrease in net position of governmental activities was due primarily to a capital contribution to business-type funds of completed construction-in-progress.

As of the close of the current year, the Parish's governmental funds reported combined ending fund balances of approximately \$74.2 million, an increase of approximately \$60 thousand in comparison with the prior year. At the end of the current year unassigned fund balance for the General Fund was approximately \$2.1 million, or 27% of the total General Fund expenditures.

The Parish's total debt decreased by approximately \$4.8 million during the current year. This change was due to the increase in other post-employment benefits liability of \$2.1 million, the increase of loans and bonds of \$5 million due to new issuances and refinancing, and the decrease of debt of \$12.7 million for principal retirements and defeasance of debt.

### OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

### Government-Wide Financial Statements

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

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

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

### Fund Financial Statements

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

The Parish has two types of funds:

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



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

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

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

#### Notes to Financial Statements

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

#### Other information

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

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

As mentioned earlier, the assets of St. John the Baptist Parish Council exceeded its liabilities by approximately \$202 million at December 31, 2012. The largest portion (75.9%) of the net position reflects investment in capital assets net of any related outstanding debt associated with the acquisition of those assets. The Parish uses these capital assets to provide services to its citizens. Consequently, these assets are not available for future spending. Although the Parish's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The following table reflects condensed information on the Parish's net position:

Statement of Net Position\*  
(in thousands)

	Governmental Activities		Business-type Activities		Total	
	2012	2011	2012	2011	2012	2011
<b>Assets</b>						
Current and other assets	\$ 79,058	\$ 79,188	\$ 6,418	\$ 5,920	\$ 85,476	\$ 85,108
Capital assets	<u>78,161</u>	<u>84,226</u>	<u>130,947</u>	<u>128,932</u>	<u>209,108</u>	<u>213,158</u>
<b>Total assets</b>	<u>157,219</u>	<u>163,414</u>	<u>137,365</u>	<u>134,852</u>	<u>294,584</u>	<u>298,266</u>
<b>Liabilities</b>						
Long-term debt	79,641	83,435	4,720	5,747	84,361	89,182
Other liabilities	<u>5,069</u>	<u>6,008</u>	<u>2,945</u>	<u>2,945</u>	<u>8,014</u>	<u>8,953</u>
<b>Total liabilities</b>	<u>84,710</u>	<u>89,443</u>	<u>7,665</u>	<u>8,692</u>	<u>92,375</u>	<u>98,135</u>
<b>Net position</b>						
Invested in capital assets, net of related debt	27,267	29,742	126,227	123,184	153,494	152,926
Restricted	44,703	43,481	420	264	45,123	43,745
Unrestricted	<u>539</u>	<u>747</u>	<u>3,053</u>	<u>2,712</u>	<u>3,592</u>	<u>3,459</u>
<b>Total net position</b>	<u>\$ 72,509</u>	<u>\$ 73,970</u>	<u>\$ 129,700</u>	<u>\$ 126,160</u>	<u>\$ 202,209</u>	<u>\$ 200,130</u>

\* In 2012, the Parish implemented GASB Statement 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position, which changed the Statement of Net Assets to Statement of Net Position. Amounts prior to 2012 were titled Net Assets, whereas in 2012, the new terminology is Net Position.

Another portion of St. John the Baptist Parish's net assets (22.3%) 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.

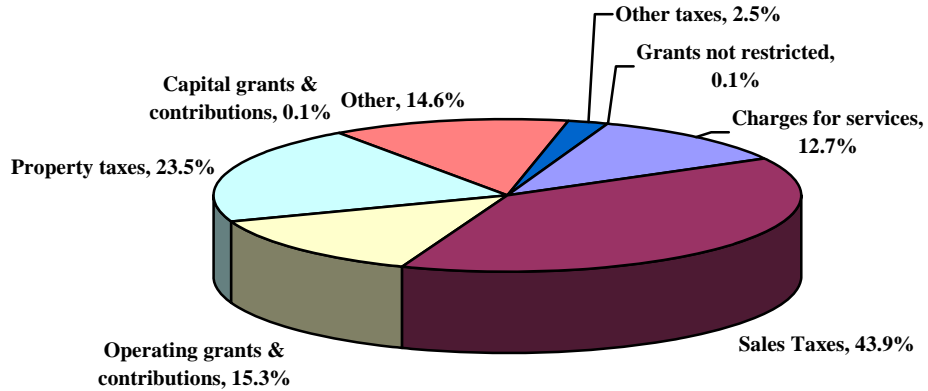
St. John the Baptist Parish's business-type activities net position increased approximately \$3.5 million due primarily to an increase in capital contributions. The Parish's governmental activities net position decreased approximately \$1.5 million. This decrease is attributed primarily to an increase in capital contributions to business-type funds.

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

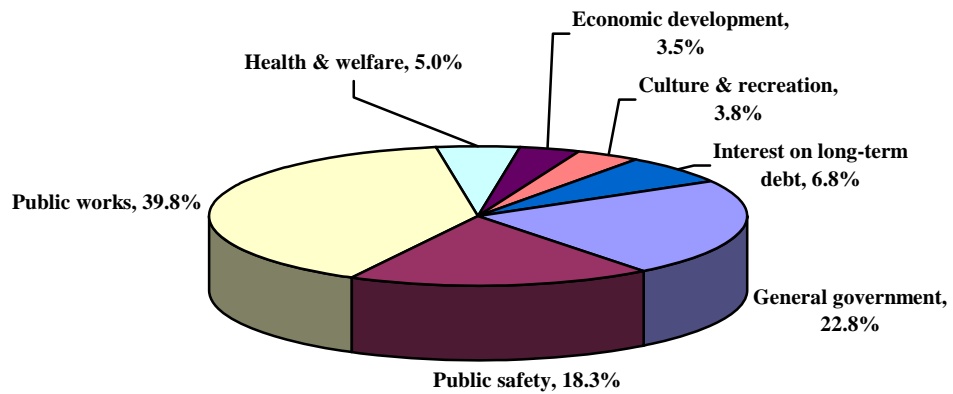
	Change in Net Position (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2012	2011	2012	2011	2012	2011
<b>Revenues</b>						
Program revenues						
Charges for services	\$ 3,054	\$ 5,130	\$ 16,691	\$ 16,873	\$ 19,745	\$ 22,003
Operating grants and contributions	7,175	2,873	-	-	7,175	2,873
Capital grants and contributions	60	860	-	-	60	860
General revenues						
Property taxes	11,050	10,007	188	170	11,238	10,177
Sales taxes	20,642	17,885	-	-	20,642	17,885
Other taxes	1,744	1,567	-	-	1,744	1,567
Grants and contributions restricted to specific programs	50	829	44	32	94	861
Other	3,203	1,308	120	117	3,323	1,425
Total revenues	<u>46,978</u>	<u>40,459</u>	<u>17,043</u>	<u>17,192</u>	<u>64,021</u>	<u>57,651</u>
<b>Expenses</b>						
General government	9,016	8,420	-	-	9,016	8,420
Public safety	7,234	7,270	-	-	7,234	7,270
Public works	15,729	12,426	-	-	15,729	12,426
Health and welfare	1,994	2,552	-	-	1,994	2,552
Economic development	1,388	1,504	-	-	1,388	1,504
Culture and recreation	1,491	1,395	-	-	1,491	1,395
Interest on long-term debt	2,726	3,648	-	-	2,726	3,648
Solid waste	-	-	3,431	3,601	3,431	3,601
Mosquito abatement	-	-	751	747	751	747
Water	-	-	8,122	8,524	8,122	8,524
Sewer	-	-	10,060	9,258	10,060	9,258
Total expenses	<u>39,578</u>	<u>37,215</u>	<u>22,364</u>	<u>22,130</u>	<u>61,942</u>	<u>59,345</u>
Excess (deficiency) before transfers and contributions	7,400	3,244	(5,321)	(4,938)	2,079	(1,694)
Contributions	(5,746)	(4,531)	5,746	4,531	-	-
Transfers	(3,115)	(2,590)	3,115	2,590	-	-
Increase (decrease) in net position	(1,837)	(3,877)	3,540	2,183	2,079	(1,694)
Net position— beginning	<u>73,970</u>	<u>77,847</u>	<u>126,160</u>	<u>123,977</u>	<u>200,130</u>	<u>201,824</u>
Net position – ending	<u>\$ 72,509</u>	<u>\$ 73,970</u>	<u>\$ 129,700</u>	<u>\$ 126,160</u>	<u>\$ 202,209</u>	<u>\$ 200,130</u>

The following charts illustrate the revenues and expense for governmental activities for 2012:

## Revenues by Source - Governmental Activities

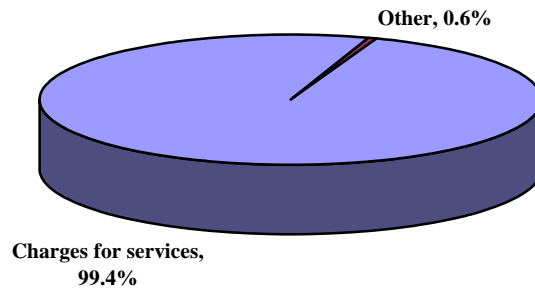


## Expenses by Function - Governmental Activities

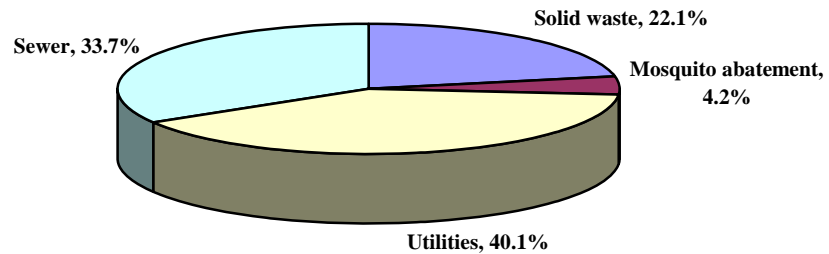


The Parish's business-type revenues increased .87% from the previous year due primarily to receiving an increase in charges for services. Charges for services and fees accounted for approximately 99% of revenues for business-type activities and these increased slightly from the amount in 2011. The total expenses associated with business-type activities increased in 2012 as compared to 2011. The following charts illustrate the revenues and expense for business-type activities for 2012:

### Revenues by Source - Business-type Activities



### Revenues by Fund - Business-type Activities



## FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

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

As of the end of the current fiscal year, St. John the Baptist Parish's governmental funds reported combined ending fund balances of approximately \$74.1 million, an increase of approximately \$60 thousand in comparison with the prior year. Approximately 2.9% of this total amount (approximately \$2.1 million) constitutes *unassigned fund balance*. The remainder of fund balance is *nonspendable, restricted, or committed* to indicate that it is not available for new spending because it has already been reserved to liquidate contracts and purchase orders of the prior period, to pay debt service, or to finance capital projects.

The General Fund is the chief operating fund of St. John the Baptist Parish. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$2,128,087, while total fund balance reached \$2,175,163. 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 26.7% of total General Fund expenditures, while total fund balance represents 27.3% of that same amount.

The fund balance of St. John the Baptist Parish's General Fund increased by \$208,441 during the current fiscal year.

The fund balance of the Sales Tax District special revenue fund decreased by \$1,201,609 during the current fiscal year, due to a decrease in sales tax collections.

The fund balance of the Roads and Bridges Fund increased by \$460,921.

The fund balance of the 1992 General Obligation Sinking Fund increased by \$443,218.

The fund balance of the 2010 Sewer Bond Construction Fund decreased by \$201,500.

*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 13, 2011 and the final revised budget was adopted on June 25, 2013.

A statement showing the Parish's original and final budget compared with actual operating results is provided in the CAFR beginning on page 74.

A comparison of actual results as of December 31, 2012 and the original budget for the General Fund are as follows:

	<u>Original Budget</u>	<u>Actual</u>	<u>Difference</u>
Total revenues	\$ 4,139,842	\$ 4,319,413	\$ 179,571
Total expenditures	7,521,610	7,979,716	(458,106)
Other financing sources	<u>3,188,772</u>	<u>3,868,744</u>	<u>679,972</u>
Net change in fund balance	<u>\$ (192,996)</u>	<u>\$ 208,441</u>	<u>\$ 401,437</u>

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Difference</u>
Total revenues	\$ 4,139,842	\$ 4,319,411	\$ 179,569
Total expenditures	7,521,610	7,974,866	(453,256)
Other financing sources	<u>3,188,772</u>	<u>3,215,742</u>	<u>26,970</u>
Net change in fund balance	<u>\$ (192,996)</u>	<u>\$ (439,713)</u>	<u>\$ (246,717)</u>

Total revenues in the final amended budget were higher than the original budget due to higher than anticipated sales tax and Federal grant receipts.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

The Parish's investment in capital assets as of December 31, 2012 for its governmental and business-type activities were approximately \$209 million, net of depreciation as reflected in the schedule below:

	Capital Assets (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2012	2011	2012	2011	2012	2011
Land	\$ 3,643	\$ 3,491	\$ 1,679	\$ 1,679	\$ 5,322	\$ 5,170
Buildings	24,680	22,069	12,314	8,356	36,994	30,425
Equipment & fixtures	4,528	5,363	2,367	1,333	6,896	6,696
Infrastructure	39,449	34,541	114,587	116,654	154,036	151,195
Construction in progress	5,860	11,715	-	-	5,860	11,715
Total	<u>\$ 78,161</u>	<u>\$ 77,179</u>	<u>\$ 130,947</u>	<u>\$ 128,022</u>	<u>\$ 209,108</u>	<u>\$ 205,201</u>

The 7.8% increase in governmental activities capital assets is due primarily to an increase in infrastructure. The capital assets for business-type activities increased approximately \$2 million. More detailed information on capital assets is included in Note 6 in the notes to the basic financial statements.

## LONG-TERM DEBT

The Parish had approximately \$84.2 million in long-term debt as shown in the table below:

	Outstanding long-term debt (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2012	2011	2012	2011	2012	2011
General obligation bonds	\$ 45,700	\$ 48,330	\$ -	\$ -	\$ 45,700	\$ 48,330
Certificates of indebtedness	1,802	2,199	-	-	1,802	2,199
Public improvement bonds	19,090	21,150	-	-	19,090	21,150
Sales tax bonds	5,171	5,881	-	-	5,171	5,881
Capital lease obligations	437	676	-	-	437	676
Loans	199	-	-	-	199	-
Net post-employment benefit obligation	6,682	5,199	-	-	6,682	5,199
Revenue bonds	-	-	4,720	5,747	4,720	5,747
Issuance Costs	(555)	(625)	(58)	-	(613)	(625)
Discount/Premiums	559	619	-	94	559	713
Total	<u>\$ 79,086</u>	<u>\$ 83,429</u>	<u>\$ 4,662</u>	<u>\$ 5,841</u>	<u>\$ 83,748</u>	<u>\$ 89,270</u>

The Parish's long-term debt decreased by approximately \$5.5 million, debt payments and refunding during the year netted the decrease in 2012.



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

#### ECONOMIC AND OTHER FACTORS BEARING ON THE PARISH'S FUTURE

The Parish's property tax revenue will continue to increase due to Industrial tax exemption expirations in 2013. Also, additional industrial expansion is expected to begin during the coming months. The sales tax revenues are expected to increase slightly during 2013 based on the revenues collected to date. These factors were taken into consideration during the budget process for 2013.

In April 2013, the Parish Council approved ordinance 13-07 authorizing the issuance and sale of \$6,000,000 of Water Revenue Bonds, Series 2013 for the purpose of acquiring and constructing improvements, extensions, and replacements to the waterworks system of the Parish.

#### REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Parish's finances and to demonstrate the Parish's accountability for the money it receives. If you have questions about this report or need additional information, contact the Parish's Chief Financial Officer at 1801 W. Airline Hwy., LaPlace, LA 70068.

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## **BASIC FINANCIAL STATEMENTS**

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**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**STATEMENT OF NET POSITION**  
**December 31, 2012**

	PRIMARY GOVERNMENT			COMPONENT
	GOVERNMENTAL	BUSINESS-TYPE	TOTAL	UNIT
	ACTIVITIES	ACTIVITIES		LIBRARY
<b>ASSETS</b>				
Cash and cash equivalents	\$ 58,702,897	\$ 2,932,658	\$ 61,635,555	\$ 3,353,934
Inventory, at cost	-	215,461	215,461	-
Receivables (net of allowances)				
Accounts	865,295	2,490,594	3,355,889	-
Ad valorem taxes	10,800,752	-	10,800,752	3,990,002
Sales and use taxes	3,648,300	-	3,648,300	-
Other	535,489	-	535,489	161,216
Due from other governments	685,137	641,254	1,326,391	-
Prepaid items	136,721	99,629	236,350	-
Deferred financing costs	555,139	58,129	613,268	
Restricted assets	1,900,982	1,207,999	3,108,981	-
Internal balances	1,227,583	(1,227,583)	-	-
Capital assets not being depreciated	9,502,761	1,779,966	11,282,727	40,000
Capital assets being depreciated (net of accumulated depreciation)	68,657,905	129,166,929	197,824,834	4,588,899
<b>TOTAL ASSETS</b>	<b>157,218,961</b>	<b>137,365,036</b>	<b>294,583,997</b>	<b>12,134,051</b>
<b>LIABILITIES</b>				
Accounts, salaries, and other payables	3,831,794	1,431,700	5,263,494	38,513
Contracts payable	181,210	-	181,210	-
Due to other governments	310,231	-	310,231	-
Deposits due others	-	1,331,543	1,331,543	-
Other liabilities	18,964	172,222	191,186	162,189
Interest payable	726,679	9,661	736,340	-
Noncurrent liabilities:				
Due within one year	6,133,702	250,000	6,383,702	-
Due in more than one year	73,507,272	4,470,000	77,977,272	835,988
<b>TOTAL LIABILITIES</b>	<b>84,709,852</b>	<b>7,665,126</b>	<b>92,374,978</b>	<b>1,036,690</b>
<b>NET POSITION</b>				
Invested in capital assets, net of related debt	27,267,310	126,226,895	153,494,205	4,628,899
Restricted for:				
Special Revenue	31,833,388	-	31,833,388	-
Debt service	12,869,280	420,000	13,289,280	-
Endowment	-	-	-	5,000
Unrestricted	539,131	3,053,015	3,592,146	6,463,462
<b>TOTAL NET POSITION</b>	<b>\$ 72,509,109</b>	<b>\$ 129,699,910</b>	<b>\$ 202,209,019</b>	<b>\$ 11,097,361</b>

The accompanying notes are an integral part of this statement.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended December 31, 2012**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary government:</b>				
Governmental activities:				
General government	\$ 9,015,599	\$ 48,010	\$ 4,378,705	\$ -
Public safety	7,233,873	2,082,292	217,609	-
Public works	15,730,534	326,750	1,110,790	13,049
Health and welfare	1,993,525	301,812	867,865	-
Economic development	1,387,557	-	598,924	19,852
Culture and recreation	1,490,948	294,480	979	26,973
Interest on long-term debt	2,725,866	-	-	-
<b>Total Governmental Activities</b>	<b>39,577,902</b>	<b>3,053,344</b>	<b>7,174,872</b>	<b>59,874</b>
Business-type Activities:				
Solid Waste	3,430,960	3,755,669	-	-
Mosquito	750,620	522,250	-	-
Utilities	8,122,006	6,726,104	-	-
Sewer	10,060,359	5,687,351	-	-
<b>Total Business-type Activities</b>	<b>22,363,945</b>	<b>16,691,374</b>	<b>-</b>	<b>-</b>
<b>Total Primary Government</b>	<b>\$ 61,941,847</b>	<b>\$ 19,744,718</b>	<b>\$ 7,174,872</b>	<b>\$ 59,874</b>
<b>Component Unit:</b>				
Library	\$ 3,068,740	\$ 56,741	\$ 79,406	\$ -

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

Change in Net Assets

Net assets-beginning of year  
Prior Period Adjustment  
Net assets-beginning of year, as restated

Net assets-end of year

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and  
Changes in Net Assets

Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Library
\$ (4,588,884)	\$ -	\$ (4,588,884)	\$ -
(4,933,972)	-	(4,933,972)	-
(14,279,945)	-	(14,279,945)	-
(823,848)	-	(823,848)	-
(768,781)	-	(768,781)	-
(1,168,516)	-	(1,168,516)	-
(2,725,866)	-	(2,725,866)	-
<u>(29,289,812)</u>	<u>-</u>	<u>(29,289,812)</u>	<u>-</u>
-	324,709	324,709	-
-	(228,370)	(228,370)	-
-	(1,395,902)	(1,395,902)	-
-	(4,373,008)	(4,373,008)	-
<u>-</u>	<u>(5,672,571)</u>	<u>(5,672,571)</u>	<u>-</u>
<u>\$ (29,289,812)</u>	<u>\$ (5,672,571)</u>	<u>\$ (34,962,383)</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,932,593)</u>
\$ 11,049,835	\$ 187,637	\$ 11,237,472	\$ 4,049,577
20,642,215	-	20,642,215	-
1,037,061	-	1,037,061	-
48,761	-	48,761	-
65,772	-	65,772	-
592,508	-	592,508	-
1,195,315	-	1,195,315	-
100,029	-	100,029	93,383
50,000	43,903	93,903	-
281,871	14,264	296,135	2,476
1,626,074	105,588	1,731,662	16,816
(5,745,748)	5,745,748	-	-
(3,114,940)	3,114,940	-	-
<u>27,828,753</u>	<u>9,212,080</u>	<u>37,040,833</u>	<u>4,162,252</u>
(1,461,059)	3,539,509	2,078,450	1,229,659
<u>73,970,168</u>	<u>126,160,401</u>	<u>200,130,569</u>	<u>9,330,110</u>
-	-	-	537,592
<u>73,970,168</u>	<u>126,160,401</u>	<u>200,130,569</u>	<u>9,867,702</u>
<u>\$ 72,509,109</u>	<u>\$ 129,699,910</u>	<u>\$ 202,209,019</u>	<u>\$ 11,097,361</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**December 31, 2012**

	General	Sales Tax District	Roads and Bridges	1992 General Obligation Sinking	Hurricane Isaac	2010 Sewer Construction Bond	NON-MAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>ASSETS</b>								
Cash and cash equivalents	\$ 349,288	\$ 8,362,926	\$ 1,325,725	\$ 5,275,308	\$ -	\$ 13,780,401	\$ 29,609,249	\$ 58,702,897
Receivables (net of allowances for uncollectible)								
Accounts	98,941	-	-	-	3,492	-	762,862	865,295
Ad valorem taxes	1,931,213	-	-	4,747,464	-	-	4,122,075	10,800,752
Sales and use taxes	30,249	1,539,126	623,679	-	-	-	1,455,246	3,648,300
Interest	-	-	-	-	-	-	-	-
Other	-	-	403,126	-	-	-	132,363	535,489
Due from other funds	351,232	1,629,607	1,658,632	-	-	-	287,476	3,926,947
Due from other governments	69,333	-	436,629	-	-	-	179,175	685,137
Prepaid items	47,076	-	70,740	-	-	-	18,905	136,721
Restricted assets								
Cash	-	-	-	-	1,900,982	-	-	1,900,982
<b>TOTAL ASSETS</b>	<b>\$ 2,877,332</b>	<b>\$ 11,531,659</b>	<b>\$ 4,518,531</b>	<b>\$ 10,022,772</b>	<b>\$ 1,904,474</b>	<b>\$ 13,780,401</b>	<b>\$ 36,567,351</b>	<b>\$ 81,202,520</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities:</b>								
Accounts, salaries, and other payables	\$ 681,987	\$ -	\$ 2,226,899	\$ 350	\$ -	\$ 4,351	\$ 918,207	\$ 3,831,794
Contracts payable	-	-	-	-	-	-	181,210	181,210
Due to other funds	20,182	100,000	23,542	-	1,904,474	-	651,166	2,699,364
Due to other governments	-	-	75,039	-	-	-	235,192	310,231
Other liabilities	-	-	-	-	-	-	18,964	18,964
<b>Total Liabilities</b>	<b>702,169</b>	<b>100,000</b>	<b>2,325,480</b>	<b>350</b>	<b>1,904,474</b>	<b>4,351</b>	<b>2,004,739</b>	<b>7,041,563</b>
<b>Fund balance:</b>								
Nonspendable	47,076	-	70,740	-	-	-	18,905	136,721
Restricted	-	11,431,659	2,122,311	10,022,422	-	-	21,126,276	44,702,668
Committed	-	-	-	-	-	13,776,050	13,417,431	27,193,481
Assigned	-	-	-	-	-	-	-	-
Unassigned	2,128,087	-	-	-	-	-	-	2,128,087
<b>Total fund balances</b>	<b>2,175,163</b>	<b>11,431,659</b>	<b>2,193,051</b>	<b>10,022,422</b>	<b>-</b>	<b>13,776,050</b>	<b>34,562,612</b>	<b>74,160,957</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 2,877,332</b>	<b>\$ 11,531,659</b>	<b>\$ 4,518,531</b>	<b>\$ 10,022,772</b>	<b>\$ 1,904,474</b>	<b>\$ 13,780,401</b>	<b>\$ 36,567,351</b>	<b>\$ 81,202,520</b>

The accompanying notes are an integral part of this statement.



**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
BALANCE SHEET TO THE STATEMENT OF NET POSITION  
December 31, 2012**

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

Fund Balances, Total Governmental Funds	\$ 74,160,957
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	78,160,666
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	(726,679)
Bonds payable	(69,961,000)
Certificates of indebtedness payable	(1,802,000)
Loan payable	(198,931)
Capital lease obligations	(437,339)
Net OPEB obligation	(6,682,207)
Deferred financing costs	555,139
Premiums and discounts	(559,497)
	72,509,109
Net Assets of Governmental Activities	\$ 72,509,109

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, 2012**

	General	Sales Tax District	Roads and Bridges	General Obligation Bonds	Hurricane Isaac	2010 Sewer Construction Bond	NonMajor Governmental Funds	Total Governmental Funds
<b>REVENUES</b>								
Taxes:								
Ad valorem	\$ 1,984,132	\$ -	\$ -	\$ 4,893,872	\$ -	\$ -	\$ 4,171,831	\$ 11,049,835
Sales and use	-	8,737,314	3,571,505	-	-	-	8,333,396	20,642,215
Video poker	-	-	-	-	-	-	592,508	592,508
Licenses and permits	1,657,504	-	-	-	-	-	-	1,657,504
Intergovernmental revenues:								
Federal grants	315,692	-	463,705	-	4,132,146	-	1,454,404	6,365,947
State funds:								
Parish transportation funds	-	-	527,795	-	-	-	-	527,795
State revenue sharing	62,810	-	-	-	-	-	37,219	100,029
Other	114,533	-	810,250	-	-	-	595,495	1,520,278
Fees, charges, and commissions for services	111,800	-	190,451	-	-	-	1,169,772	1,472,023
Fines and forfeitures	-	-	54,688	-	-	-	2,082,292	2,136,980
Investment earnings	3,161	41,775	3,535	27,973	-	55,820	168,749	301,013
Other revenues	69,781	-	125,069	-	-	-	416,554	611,404
Total Revenues	4,319,413	8,779,089	5,746,998	4,921,845	4,132,146	55,820	19,022,220	46,977,531
<b>EXPENDITURES</b>								
Current:								
General government								
Legislative	527,805	-	-	-	-	-	-	527,805
Judicial	1,041,304	-	-	-	-	-	2,176,139	3,217,443
Executive	984,360	-	-	-	-	-	-	984,360
Elections	96,960	-	-	-	-	-	-	96,960
Finance and administration	315,620	675	-	-	-	-	530,624	846,919
Civil service	67,920	-	-	-	-	-	-	67,920
Building and plant	2,018,693	-	-	-	-	-	-	2,018,693
Planning and zoning	667,765	-	-	-	-	-	1	667,766

(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, 2012**

	General	Sales Tax District	Roads and Bridges	General Obligation Bonds	Hurricane Isaac	2010 Sewer Construction Bond	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Public safety	\$ 703,852	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,638,536	\$ 6,342,388
Public works	-	-	-	-	-	256,595	2,369,592	2,626,187
Health and welfare	383,306	-	-	-	-	-	1,493,599	1,876,905
Economic development	-	-	-	-	-	-	1,350,753	1,350,753
Transportation	-	-	12,254,051	-	-	-	1,213,964	13,468,015
Culture and recreation	-	-	-	-	-	-	956,498	956,498
Debt service								
Principal	937,001	-	-	2,630,000	-	-	2,468,720	6,035,721
Interest	235,130	-	-	1,848,627	-	725	832,916	2,917,398
Total Expenditures	<u>7,979,716</u>	<u>675</u>	<u>12,254,051</u>	<u>4,478,627</u>	<u>-</u>	<u>257,320</u>	<u>19,031,342</u>	<u>44,001,731</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,660,303)</u>	<u>8,778,414</u>	<u>(6,507,053)</u>	<u>443,218</u>	<u>4,132,146</u>	<u>(201,500)</u>	<u>(9,122)</u>	<u>2,975,800</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Proceeds of debt issued	-	-	-	-	-	-	198,931	198,931
Transfers in	3,985,744	-	7,344,095	-	-	-	4,187,725	15,517,564
Transfers out	(117,000)	(9,980,023)	(376,121)	-	(4,132,146)	-	(4,027,214)	(18,632,504)
Total Other Financing Sources (Uses)	<u>3,868,744</u>	<u>(9,980,023)</u>	<u>6,967,974</u>	<u>-</u>	<u>(4,132,146)</u>	<u>-</u>	<u>359,442</u>	<u>(2,916,009)</u>
Net Change in Fund Balances	208,441	(1,201,609)	460,921	443,218	-	(201,500)	350,320	59,791
Fund balances -- beginning of year	<u>1,966,722</u>	<u>12,633,268</u>	<u>1,732,130</u>	<u>9,579,204</u>	<u>-</u>	<u>13,977,550</u>	<u>34,212,292</u>	<u>74,101,166</u>
Fund balances -- end of year	<u>\$ 2,175,163</u>	<u>\$ 11,431,659</u>	<u>\$ 2,193,051</u>	<u>\$ 10,022,422</u>	<u>\$ -</u>	<u>\$ 13,776,050</u>	<u>\$ 34,562,612</u>	<u>\$ 74,160,957</u>

The accompanying notes are an integral part of this statement.

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**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2012**

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

Net Change in Fund Balances, Total Governmental Funds	\$ 59,791
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Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital outlays, net	4,218,651
Depreciation expense	(4,538,810)

Transfers of completed capital projects to the business-type activities are shown on the Statement of Activities, but not on the fund financial statements.	(5,745,748)
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The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is issued, whereas these amounts are deferred and amortized in the Statement of Activities:

Proceeds from long-term debt issued	(198,931)
Principal payments on long-term debt	5,797,000
Changes to premiums and discounts	58,872
Changes to deferred charges	(69,523)
Capital lease payments	238,720
Change in net post-employment benefit obligations	(1,483,265)
Decrease in accrued interest payable	202,184

Change in Net Position of Governmental Activities	<u><u>\$ (1,461,059)</u></u>
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The accompanying notes are an integral part of this statement.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**STATEMENT OF FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**December 31, 2012**

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				
	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Enterprise Funds
<b>ASSETS</b>					
Current assets					
Cash and cash equivalents	\$ 846,992	\$ 90,988	\$ 1,155,531	\$ 839,147	\$ 2,932,658
Inventory	-	-	215,461	-	215,461
Receivables, net	100,796	199,363	2,015,791	174,644	2,490,594
Due from other funds	1,359,558	176,865	207,402	2,443,280	4,187,105
Due from other governments	-	-	-	641,254	641,254
Prepaid items	-	-	49,196	50,433	99,629
Deferred financing costs	-	-	58,129	-	58,129
Total current assets	<u>2,307,346</u>	<u>467,216</u>	<u>3,701,510</u>	<u>4,148,758</u>	<u>10,624,830</u>
Restricted assets					
Cash and cash equivalents	-	-	1,207,999	-	1,207,999
Total restricted assets	<u>-</u>	<u>-</u>	<u>1,207,999</u>	<u>-</u>	<u>1,207,999</u>
Noncurrent assets					
Capital assets, net	-	-	58,907,032	72,039,863	130,946,895
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>58,907,032</u>	<u>72,039,863</u>	<u>130,946,895</u>
Total assets	<u>\$ 2,307,346</u>	<u>\$ 467,216</u>	<u>\$ 63,816,541</u>	<u>\$ 76,188,621</u>	<u>\$ 142,779,724</u>
<b>LIABILITIES</b>					
Current liabilities					
Accounts and salaries payable	\$ 305,357	\$ 57,325	\$ 542,744	\$ 526,274	\$ 1,431,700
Due to other funds	-	-	3,720,156	1,694,532	5,414,688
Other liabilities	-	-	172,222	-	172,222
Current liabilities payable from restricted assets:					
Customer deposits	-	-	1,331,543	-	1,331,543
Bonds payable, current portion	-	-	250,000	-	250,000
Accrued interest payable	-	-	9,661	-	9,661
Total current liabilities	<u>305,357</u>	<u>57,325</u>	<u>6,026,326</u>	<u>2,220,806</u>	<u>8,609,814</u>
Noncurrent liabilities					
Bonds payable	-	-	4,470,000	-	4,470,000
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>4,470,000</u>	<u>-</u>	<u>4,470,000</u>
Total liabilities	<u>305,357</u>	<u>57,325</u>	<u>10,496,326</u>	<u>2,220,806</u>	<u>13,079,814</u>
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	-	-	54,187,032	72,039,863	126,226,895
Restricted:					
Debt service	-	-	420,000	-	420,000
Unrestricted	<u>2,001,989</u>	<u>409,891</u>	<u>(1,286,817)</u>	<u>1,927,952</u>	<u>3,053,015</u>
Total net position	<u>2,001,989</u>	<u>409,891</u>	<u>53,320,215</u>	<u>73,967,815</u>	<u>129,699,910</u>
Total liabilities and net position	<u>\$ 2,307,346</u>	<u>\$ 467,216</u>	<u>\$ 63,816,541</u>	<u>\$ 76,188,621</u>	<u>\$ 142,779,724</u>

The accompanying notes are an integral part of this statement.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**STATEMENTS OF REVENUES, EXPENSES, AND**  
**CHANGES IN FUND NET ASSETS**  
**PROPRIETARY FUNDS**  
**For the Year Ended December 31, 2012**

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				
	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	TOTAL ENTERPRISE FUNDS
Operating revenues					
Charges for Services:					
Water sales	\$ -	\$ -	\$ 6,470,962	\$ -	\$ 6,470,962
Sewer charges	-	-	-	4,652,350	4,652,350
Mosquito abatement	-	522,250	-	-	522,250
Fees, charges, and commissions	3,755,669	-	255,142	1,035,001	5,045,812
Other income	773	-	84,482	20,333	105,588
Total revenues	<u>3,756,442</u>	<u>522,250</u>	<u>6,810,586</u>	<u>5,707,684</u>	<u>16,796,962</u>
Operating expenses					
General administration	-	60	1,037,120	1,884,260	2,921,440
Purification	-	-	1,438,003	-	1,438,003
Distribution	-	-	196,040	-	196,040
Salaries, operations	-	-	3,054,682	2,088,766	5,143,448
Plant	-	-	-	3,243,703	3,243,703
Vehicles	-	-	-	122,034	122,034
Indirect costs	190,834	-	-	-	190,834
Contract services	3,240,126	750,560	-	-	3,990,686
Depreciation	-	-	2,200,558	2,721,517	4,922,075
Total operating expenses	<u>3,430,960</u>	<u>750,620</u>	<u>7,926,403</u>	<u>10,060,280</u>	<u>22,168,263</u>
Operating income (loss)	<u>325,482</u>	<u>(228,370)</u>	<u>(1,115,817)</u>	<u>(4,352,596)</u>	<u>(5,371,301)</u>
Nonoperating income (expense)					
Ad valorem tax	-	187,637	-	-	187,637
Grant revenue	-	-	15,000	28,903	43,903
Hurricane cleanup expenses	-	-	-	-	-
Interest income	2,622	415	9,385	1,842	14,264
Interest expense	-	-	(195,603)	(79)	(195,682)
Net nonoperating income (expense)	<u>2,622</u>	<u>188,052</u>	<u>(171,218)</u>	<u>30,666</u>	<u>50,122</u>
Income (loss) before contributions and transfers	<u>328,104</u>	<u>(40,318)</u>	<u>(1,287,035)</u>	<u>(4,321,930)</u>	<u>(5,321,179)</u>
Other Financing Sources (Uses)					
Capital contributions	-	-	5,745,748	-	5,745,748
Transfers in	-	100,000	1,425,765	2,448,447	3,974,212
Transfers out	-	(15,000)	(369,636)	(474,636)	(859,272)
Change in net assets	328,104	44,682	5,514,842	(2,348,119)	3,539,509
Net assets - beginning of year	<u>1,673,885</u>	<u>365,209</u>	<u>47,805,373</u>	<u>76,315,934</u>	<u>126,160,401</u>
Net assets - end of year	<u>\$ 2,001,989</u>	<u>\$ 409,891</u>	<u>\$ 53,320,215</u>	<u>\$ 73,967,815</u>	<u>\$ 129,699,910</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, 2012**

	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Enterprise Funds
<b>Cash Flows From Operating Activities:</b>					
Receipts from customers and users	\$ 3,805,182	\$ 511,619	\$ 6,730,204	\$ 5,843,106	\$ 16,890,111
Other receipts	773	-	84,482	20,333	105,588
Payments to suppliers	(154,927)	(749,660)	(2,715,043)	(5,140,070)	(8,759,700)
Payments to employees	(3,240,126)	-	(3,049,972)	(2,074,394)	(8,364,492)
Receipts from interfund services provides	64,618	42,649	(100,542)	(345,567)	(338,842)
Payments for interfund services used	-	-	(117,232)	14,875	(102,357)
Net Cash Provided by (Used in) Operating Activities	<u>475,520</u>	<u>(195,392)</u>	<u>831,897</u>	<u>(1,681,717)</u>	<u>(569,692)</u>
<b>Cash Flows From NonCapital Financing Activities:</b>					
Transfers to other funds	-	(15,000)	(369,636)	(474,636)	(859,272)
Advances from other funds	-	100,000	1,425,765	2,448,447	3,974,212
Ad valorem taxes	-	187,637	-	-	187,637
Subsidy from federal grants	-	-	15,000	28,904	43,904
Net Cash Provided by Noncapital Financing Activities	<u>-</u>	<u>272,637</u>	<u>1,071,129</u>	<u>2,002,715</u>	<u>3,346,481</u>
<b>Cash Flows From Capital and Related Financing Activities:</b>					
Bond issuance costs	-	-	29,613	-	29,613
Purchases of capital assets	-	-	(879,804)	(311,634)	(1,191,438)
Principal paid on capital debt	-	-	(1,027,251)	-	(1,027,251)
Interest paid on capital debt	-	-	(320,221)	(79)	(320,300)
Net Cash Used in Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>(2,197,663)</u>	<u>(311,713)</u>	<u>(2,509,376)</u>
<b>Cash Flows From Investing Activities:</b>					
Interest and dividends received	2,622	415	9,385	1,842	14,264
Net Cash Provided by Investing Activities	<u>2,622</u>	<u>415</u>	<u>9,385</u>	<u>1,842</u>	<u>14,264</u>
Net Increase (Decrease) in Cash and Cash Equivalents	478,142	77,660	(285,252)	11,127	281,677
Cash and Cash Equivalents, Beginning of Year	368,850	13,328	2,648,782	828,020	3,858,980
Cash and Cash Equivalents, End of Year	<u>\$ 846,992</u>	<u>\$ 90,988</u>	<u>\$ 2,363,530</u>	<u>\$ 839,147</u>	<u>\$ 4,140,657</u>

(Continued)



**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS (CONTINUED)  
For the Year Ended December 31, 2012**

	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Enterprise Funds
<b>Reconciliation to Statement of Net Assets:</b>					
Cash and cash equivalents	\$ 846,992	\$ 90,988	\$ 1,155,531	\$ 839,147	\$ 2,932,658
Restricted assets - cash and cash equivalents	-	-	1,207,999	-	1,207,999
Cash and Cash Equivalents, End of Year	<u>\$ 846,992</u>	<u>\$ 90,988</u>	<u>\$ 2,363,530</u>	<u>\$ 839,147</u>	<u>\$ 4,140,657</u>
<b>Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:</b>					
Operating income (loss)	\$ 325,482	\$ (228,370)	\$ (1,115,817)	\$ (4,352,596)	\$ (5,371,301)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation expense	-	-	2,200,558	2,721,517	4,922,075
(Increase) decrease in accounts receivable	49,513	(10,631)	4,100	52,789	95,771
(Increase) decrease in intergovernmental receivables	-	-	-	102,966	102,966
(Increase) decrease in due from other funds	64,618	42,649	(100,542)	(345,567)	(338,842)
(Increase) decrease in inventories	-	-	1,780	-	1,780
(Increase) decrease in prepaid items	-	-	(3,188)	(1,722)	(4,910)
Increase (decrease) in customer deposits	-	-	(18,792)	-	(18,792)
Increase (decrease) in accounts payable	35,907	960	1,242	126,021	164,130
Increase (decrease) in other liabilities	-	-	(20,212)	-	(20,212)
Increase (decrease) in due to other funds	-	-	(117,232)	14,875	(102,357)
Total Adjustments	<u>150,038</u>	<u>32,978</u>	<u>1,947,714</u>	<u>2,670,879</u>	<u>4,801,609</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 475,520</u>	<u>\$ (195,392)</u>	<u>\$ 831,897</u>	<u>\$ (1,681,717)</u>	<u>\$ (569,692)</u>
<b>Noncash Investing, Capital, and Financing Activities</b>					
Contributions of capital assets	\$ -	\$ -	\$ 5,745,748	\$ -	\$ 5,745,748

The accompanying notes are an integral part of this statement.

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**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2012**

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

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

**A. REPORTING ENTITY**

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

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

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2012**

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

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

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

a. Blended Component Unit

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

b. Discretely Presented Component Unit

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

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2012**

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

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

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

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

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

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2012**

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

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

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

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

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

The Parish reports the following major governmental funds:

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

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2012**

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

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

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

The *Hurricane Isaac Fund* accounts for grant revenues received for disaster recovery efforts related to Hurricane Isaac.

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

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

The Parish reports the following major proprietary funds:

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

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

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2012**

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

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

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

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

**D. BUDGETARY ACCOUNTING**

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

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

Once a budget is approved by the Parish Council, management is authorized to transfer amounts between line items within a department. However, management cannot transfer appropriations between departments without the approval of the Parish Council. If it becomes evident that receipts or disbursements will vary substantially from those budgeted, then the Council shall prepare and adopt an amended budget. During the year, several discretionary amendments were necessary. Generally, such discretionary amendments were of an insignificant nature.

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



**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2012**

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

**E. ENCUMBRANCES**

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

**F. CASH AND CASH EQUIVALENTS AND INVESTMENTS**

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

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2012**

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

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

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

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

**H. ADVANCES TO OTHER FUNDS**

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

**I. INVENTORIES**

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

**J. PREPAID ITEMS**

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

**K. RESTRICTED ASSETS**

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2012**

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

**L. CAPITAL ASSETS**

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

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

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

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2012**

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

**M. COMPENSATED ABSENCES**

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

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

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

The accumulation of sick leave is nominal at December 31, 2012. Therefore, a liability for compensated absences due to employees has not been included in the basic financial statements. The current portion of the compensated absences is liquidated through the General Fund, Public Safety, Airport, Recreation, Roads and Bridges, Utilities and Wastewater.

**N. LONG-TERM OBLIGATIONS**

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

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2012**

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

**O. NET ASSETS**

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

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

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

**P. FUND BALANCE**

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2012**

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

2. Restricted – This component consists of amounts that have constraints placed on them either externally by third-parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the Parish to assess, levy, charge or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement (compelled by external parties) that those resources be used only for the specific purposes stipulated in the legislation.
3. Committed - This component consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Parish's highest level of decision making authority which includes an ordinance of the Parish Council. Those committed amounts cannot be used for any other purpose unless the Parish Council removes or changes the specified use by taking the same type of action ordinance it employed previously to commit those amounts.
4. Assigned - This component consists of amounts that are constrained by the Parish Council's intent to be used for specific purposes, but are neither restricted nor committed. The authority for assigning fund balance is expressed by the Parish Council, Parish President, or their designee as established in the Parish's Fund Balance Policy.
5. Unassigned – This classification represents amounts that have not been restricted, committed or assigned to specific purposes within the general fund.

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

**Q. BOND ISSUANCE COSTS**

Bond issuance expense and bond discounts incurred as a result of the issuance of revenue bonds are amortized in proportion to the debt service on the revenue bonds. Bond issuance costs are capitalized and amortized over the lives of the underlying bond issues at a rate corresponding to the percentage of current year debt service to total debt service. At December 31, 2012, the Parish had \$555,139 of unamortized bond issuance costs. Amortization expense for the year ended December 31, 2012 was \$69,523.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2012**

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

**R. INTERFUND TRANSACTIONS**

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

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

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

**S. SALES TAXES**

The St. John the Baptist Parish School Board, a separate entity, collects four and three-fourths percent (4.75%) in sales and use tax. The sales and use tax is collected by an independent contractor, who is contracted through the School Board and serves as the sales tax department. Two and one-quarter percent (2.25%) of the taxes collected are remitted to the Parish Council. One-quarter percent (.25%) of the taxes collected are remitted to the Sheriff's Department. The School Board's costs of collecting the funds are shared proportionally by the Parish Council, Sheriff's Department and the School Board. Sales and use tax revenues recognized in 2012 totaled \$20,642,215.

**T. ACCOUNTING ESTIMATES**

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

**U. ACCOUNTING PRONOUNCEMENTS**

The following Statement of the Governmental Accounting Standards Board is effective for the Parish's 2012 fiscal year.

1. Statement No. 63 – *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position.*

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2012**

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

The Parish has implemented GASB Statement No. 63 in preparation of the Parish's financial statements for the year ended December 31, 2012.

The following Statements of the Governmental Accounting Standards Board will be effective for the Parish's 2014 and 2015 fiscal years:

1. Statement No. 67 – *Financial Reporting for Pension Plans* (2014).
2. Statement No. 68 – *Accounting and Financial Reporting for Pensions* (2015).

The Parish is currently evaluating the effects that these Statements will have in its financial statements for the years ended December 31, 2014 and 2015.

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

Budget

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

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



**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2012**

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

Deficit Fund Balances /Net Assets

The following fund had a deficit in fund balance at December 31, 2012:

Special Revenue Fund

CDBG Fund \$ (5,030)

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

**NOTE 3 - AD VALOREM TAX**

Ad valorem tax on real property is levied as of November 15<sup>th</sup> of each year. The tax becomes an enforceable lien on the property on the first day of the month following the filing of the tax rolls by the Assessor with the Louisiana Tax Commission (usually December 1<sup>st</sup>). The tax bills are mailed by the Sheriff's Office in early December and are due upon receipt. The taxes become delinquent on January 1<sup>st</sup> in the year after levy. The property taxes are levied on property values determined by the St. John the Baptist Parish Assessor's Office.

The following is a summary of authorized and levied ad valorem taxes for 2012:

<u>Parishwide Taxes</u>	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parishwide	4.09	4.09	Permanent
Courthouse and Jail	1.00	1.00	12/31/15
Library	9.94	9.94	12/31/17
Council on Aging	0.99	0.99	12/31/23
Road Lighting District No.1	3.83	3.83	12/31/17
Mosquito Abatement District	0.48	0.48	12/31/18
Juvenile Detention Center	1.00	1.00	12/31/29
Health Unit	0.96	0.96	12/31/17
Public Buildings ARC Maintenance	0.97	0.97	12/31/22
Animal Control Facilities	0.75	0.75	04/21/21
General Obligation Bonds	12.50	12.50	03/01/24
Recreation Facilities	2.25	2.25	04/21/21

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2012**

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

At December 31, 2012, the Parish had cash and cash equivalents as follows:

Bank accounts per Statement of Net Position	\$ <u>64,744,536</u>
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Of the total cash and cash equivalents, shown above, \$64,74,536 is unrestricted and \$3,108,981 is restricted. Restricted cash is included with restricted assets on the combined Statement of Net Position. In the proprietary funds, restricted cash equals \$1,207,999 and unrestricted cash equals \$2,932,658 for total cash of \$4,140,657, which is presented as total cash and cash equivalents in the Statement of Net Position.

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

At year-end, the bank balance deposits totaled \$65,179,089.

The bank balance is categorized as follows:

Amount insured by the FDIC, or collateralized with securities held by the Parish's agent in the Parish's name.	\$ <u>65,179,089</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, 2012**

**NOTE 5 - RECEIVABLES**

Receivables at December 31, 2012 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	Hurricane. Isaac	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Nonmajor Funds	Total
<b>Taxes:</b>											
Ad Valorem	\$ 1,990,905	\$ -	\$ -	\$ 4,894,056	\$ -	\$ -	\$ 187,816	\$ -	\$ -	\$ 4,193,042	\$ 11,265,819
Sales & Use	30,249	1,539,126	623,679	-	-	-	-	-	-	1,455,246	3,648,300
<b>Intergovernmental:</b>											
Federal	115	-	252,417	-	-	-	-	-	632,041	3,527	888,100
State	69,218	-	184,212	-	-	-	-	-	9,213	175,648	438,291
<b>Accounts</b>											
Receivable	98,941	-	-	-	3,492	104,615	16,687	3,842,231	174,644	763,115	5,003,725
<b>Other</b>											
Receivables	-	-	403,126	-	-	-	-	-	-	132,363	535,489
<b>Gross</b>											
Receivables	2,189,428	1,539,126	1,463,434	4,894,056	3,492	104,615	204,503	3,842,231	815,898	6,722,941	21,779,724
<b>Less: Allowance For Estimated Uncollectible</b>											
	(59,692)	-	-	(146,592)	-	(3,819)	(5,140)	(1,826,440)	-	(71,220)	(2,112,903)
<b>Net Receivables</b>	<b>\$ 2,129,736</b>	<b>\$ 1,539,126</b>	<b>\$ 1,463,434</b>	<b>\$ 4,747,464</b>	<b>\$ 3,492</b>	<b>\$ 100,796</b>	<b>\$ 199,363</b>	<b>\$ 2,015,791</b>	<b>\$ 815,898</b>	<b>\$ 6,651,721</b>	<b>\$ 19,666,821</b>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2012**

**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, 2012, consists of the following:

General Fund	\$	59,692
Non major Funds:		
Ambulance Fund		253
Street Lights		44,580
Recreation		<u>26,387</u>
Total Nonmajor		<u>71,220</u>
Debt Service Fund:		
General Obligation Bond Series 1992		146,592
Enterprise Funds:		
Solid Waste		3,819
Mosquito Abatement		5,140
Utilities System		<u>1,826,440</u>
Total allowance for uncollectible accounts	\$	<u>2,112,903</u>

Upon further analysis of the Utilities System accounts receivable at December 31, 2012, 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, 2012**

**NOTE 6 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2012 was as follows:

	<u>January 1, 2012</u>	<u>Additions</u>	<u>Reductions</u>	<u>December 31, 2012</u>
<b>Governmental Activities</b>				
Capital assets not being depreciated:				
Land	\$ 3,491,099	\$ 151,884	\$ -	\$ 3,642,983
Construction-in-progress	<u>17,568,780</u>	<u>3,633,505</u>	<u>(15,342,507)</u>	<u>5,859,778</u>
Total capital assets not being depreciated	<u>21,059,879</u>	<u>3,785,389</u>	<u>(15,342,507)</u>	<u>9,502,761</u>
Capital assets being depreciated:				
Buildings and building improvements	29,899,221	7,279,852	(4,427,387)	32,751,686
Street system	168,453,421	650,035	-	169,103,456
Drainage system	13,376,468	6,257,537	(6,000)	19,628,005
Furniture, fixtures, and equipment	9,573,562	1,438,784	(1,318,361)	9,693,985
Vehicles	<u>8,562,050</u>	<u>229,129</u>	<u>(81,989)</u>	<u>8,709,190</u>
Total capital assets being depreciated	<u>229,864,722</u>	<u>15,855,337</u>	<u>(5,833,737)</u>	<u>239,886,322</u>
Less accumulated depreciation:				
Buildings and building improvements	7,114,728	956,800	-	8,071,528
Street system	141,394,654	2,239,686	-	143,634,340
Drainage system	5,238,377	409,483	-	5,647,860
Furniture, fixtures, and equipment	6,605,940	567,543	-	7,173,483
Vehicles	<u>6,344,329</u>	<u>365,298</u>	<u>(8,421)</u>	<u>6,701,206</u>
Total accumulated depreciation	<u>166,698,028</u>	<u>4,538,810</u>	<u>(8,421)</u>	<u>171,228,417</u>
Total capital assets being depreciated, net	<u>63,166,694</u>	<u>11,316,527</u>	<u>(5,825,316)</u>	<u>68,657,905</u>
Total governmental activities capital assets, net	<u>\$ 84,226,573</u>	<u>\$ 15,101,916</u>	<u>\$ (21,167,823)</u>	<u>\$ 78,160,666</u>

The remaining \$5,745,748 of completed capital projects were transferred to the business-type activities and are shown in the next table.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2012**

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

	January 1, <u>2012</u>	<u>Additions</u>	<u>Reductions</u>	December 31, <u>2012</u>
<b>Business-Type Activities</b>				
Capital assets not being depreciated:				
Land	\$ 1,678,616	\$ -	\$ -	\$ 1,678,616
Construction-in-progress	<u>101,350</u>	<u>43,850</u>	<u>(145,200)</u>	<u>-</u>
Total capital assets not being depreciated	<u>1,779,966</u>	<u>43,850</u>	<u>(145,200)</u>	<u>1,678,616</u>
Capital assets being depreciated:				
Buildings and building improvements	9,810,565	4,433,757	-	14,244,322
Systems – water and sewer	203,453,457	1,203,540	-	204,656,997
Furniture, fixtures, and equipment	3,044,774	1,354,885	-	4,399,659
Vehicles	<u>1,754,928</u>	<u>46,353</u>	<u>-</u>	<u>1,801,281</u>
Total capital assets being depreciated	<u>218,063,724</u>	<u>7,038,535</u>	<u>-</u>	<u>225,102,259</u>
Less accumulated depreciation:				
Buildings and building improvements	1,645,166	285,256	-	1,930,422
Systems – water and sewer	85,706,694	4,363,404	-	90,070,098
Furniture, fixtures, and equipment	2,135,620	169,534	-	2,305,154
Vehicles	<u>1,424,425</u>	<u>103,881</u>	<u>-</u>	<u>1,528,306</u>
Total accumulated depreciation	<u>90,911,905</u>	<u>4,922,075</u>	<u>-</u>	<u>95,833,980</u>
Total capital assets being depreciated, net	<u>127,151,819</u>	<u>2,116,460</u>	<u>-</u>	<u>129,268,279</u>
Total business-type activities capital assets, net	<u>\$ 128,931,785</u>	<u>\$ 2,160,310</u>	<u>\$ (145,200)</u>	<u>\$ 130,946,895</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2012**

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

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

**Governmental activities:**

General government	\$ 435,055
Public safety	692,436
Public works	2,865,723
Culture and recreation	493,970
Economic development	13,437
Health & welfare	38,189
Total	<u>\$ 4,538,810</u>

**Business-type activities:**

Solid Waste	\$ -
Utilities Operations	2,200,558
Mosquito Operations	-
Sewerage Operations	2,721,517
Total	<u>\$ 4,922,075</u>

Construction in progress is comprised of the following: Expended to  
12/31/12

**Governmental Activities:**

Homewood/Central Ave Drainage	\$ 1,234,350
Water Tower Phase 2	948,645
East Bank Multi Use Trail	868,885
Inflow and Infiltration	578,822
Westbank Airnasium	573,952
Eastbank Complex	348,142
Airline Highway Improvements	295,746
Wastewater Manhole Rehab	189,820
Levee Project	142,345
Ruddock Elevated Tank #3	134,521
Edgard Expansion	125,555
Sewer Manholes	119,492
Foxwood Drainage	104,689
Balsam St. Drainage	97,027
Redbud Drainage	65,977
Edgard Clarifier	31,810
Total Governmental Activities	<u>5,859,778</u>

**TOTAL CONSTRUCTION IN PROGRESS** \$ 5,859,778

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

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2012**

**NOTE 7 - PENSION PLAN**

Parochial Employees' Retirement System of Louisiana

*Plan Description*

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

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

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

*Funding Policy*

Under Plan A, Members are required by statute to contribute 9.5 percent of their annual covered salary and the St. John the Baptist Parish Council is required to contribute at an actuarially determined rate. The current employer contribution rate is 15.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one per cent of



**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2012**

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

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

Firefighters' Retirement System

*Plan Description*

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

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

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

*Funding Policy*

Contributions for all members are established by statute at 8.0% of earnable compensation. The contributions are deducted from the member's salary and remitted by the participating agency. According to state statute, contributions for all employers are actuarially determined each year. The employer's contribution rate was 23.25% through June 30, 2012. Effective July 1, 2012, the employer's contribution rate increased to 24%.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2012**

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

**BASIS OF ACCOUNTING**

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

**METHOD USED TO VALUE INVESTMENTS**

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

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

	December 31,		
	2010	2011	2012
Employer required contribution rate	15.75%	15.75%	15.75%
Covered payroll	\$ 7,313,473	\$ 7,559,657	\$ 8,245,498
Required employer contributions	\$ 1,151,872	\$ 1,190,646	\$ 1,298,666
Actual Parish contributions	\$ 1,151,872	\$ 1,190,646	\$ 1,298,666

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

	December 31,		
	2010	2011	2012
Employer required contribution rate	14.00%/21.50%	21.5%/23.25%	23.25%/24%
Covered payroll	\$ 1,698,302	\$ 1,852,401	\$ 1,858,173
Required employer contributions	\$ 308,115	\$ 414,293	\$ 438,870
Actual Parish contributions	\$ 308,115	\$ 414,293	\$ 438,870

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2012**

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

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

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

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

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

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

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

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

**Annual Required Contribution.** St. John the Baptist Parish's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The Annual Required Contribution (ARC) is the sum of the Normal Cost plus the contribution to amortize the Actuarial Accrued Liability (AAL). A level dollar, closed amortization period of 30 years (the maximum amortization period allowed by GASB 45) has been used for the postemployment benefits. This period commences January 1, 2012 for that portion of the AAL representing the initial measurement of the implicit rate subsidy and on January 1, 2008 for the remaining portion of the AAL.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2012**

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

The following presents the calculation of the ARC for the current fiscal year ending December 31, 2012 and the prior actuarial valuation for the fiscal year ending December 31, 2010:

*Fiscal 2012*

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

*Fiscal 2011*

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

**Net Post-employment Benefit Obligation.** The table below presents the Parish's Net Other Post-employment Benefit (OPEB) Obligation for fiscal year ending December 31, 2012:

	<u>Medical</u>	<u>Dental</u>	<u>Life</u>
Beginning Net OPEB Obligation at 1/1/2012	\$ 4,984,367	\$ 141,566	\$ 73,009
Annual required contribution	2,135,282	77,175	29,697
Interest on Net OPEB Obligation	199,375	5,663	2,920
ARC Adjustment	<u>(299,864)</u>	<u>(8,517)</u>	<u>(4,392)</u>
OPEB Cost	2,034,793	74,320	28,226
Contributions	-	-	-
Current year retiree premium	(505,562)	(41,287)	(11,522)
Current year retiree premium	<u>(95,703)</u>	<u>-</u>	<u>-</u>
Change in Net OPEB Obligation	1,433,528	33,033	16,704
Ending Net OPEB Obligation at 12/31/2012	<u>\$ 6,417,895</u>	<u>\$ 174,599</u>	<u>\$ 89,713</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
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**NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)**

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

<u>Post Employment Benefit</u>	<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual Cost Contributed</u>	<u>Net OPEB Obligation (Asset)</u>
Medical	12/31/10	\$ 1,865,280	24.0%	\$ 3,627,255
Dental	12/31/10	55,936	53.7%	124,146
Life	12/31/10	35,221	26.8%	48,172
Medical	12/31/11	\$ 1,844,832	26.4%	\$ 4,984,367
Dental	12/31/11	55,690	68.7%	141,566
Life	12/31/11	34,810	28.6%	73,009
Medical	12/31/12	\$ 2,034,793	25.6%	\$ 6,417,895
Dental	12/31/12	74,320	60.1%	174,599
Life	12/31/12	28,226	44.2%	89,713

**Actuarial Methods and Assumptions.** Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post-employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); (6) the period to which the costs apply (past, current, or future years of service by employees); and (7) aging factors. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
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NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2012**

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

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

**Actuarial Cost Method.** The ARC for 2012 was determined using the Projected Unit Credit Cost Method.

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

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

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

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
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NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2012**

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

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

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

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2012**

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

The following is a summary of accounts, contracts, salaries, and other payables as of December 31, 2012.

	Class of Payable				Total
	Salaries	Withholdings	Contracts	Accounts	
General Fund	\$ 46,803	\$ 216,764	\$ -	\$ 418,420	\$ 681,987
Road & Bridges	-	200,873	-	2,026,026	2,226,899
1992 GO Sinking	-	-	-	350	350
2010 Sewer Construct.	-	-	-	4,351	4,351
Solid Waste	-	-	-	305,357	305,357
Mosquito Control	-	-	-	57,325	57,325
Utilities	57,666	123,590	-	361,488	542,744
Sewerage	62,662	133,011	-	330,601	526,274
Non-major funds	<u>23,674</u>	<u>21,566</u>	<u>181,210</u>	<u>872,967</u>	<u>1,099,417</u>
Total	<u>\$ 190,805</u>	<u>\$ 695,804</u>	<u>\$ 181,210</u>	<u>\$ 4,376,885</u>	<u>\$ 5,444,704</u>



**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2012**

**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, 2012:

<u>Description</u>	<u>Capitalizable Amount</u>	<u>Interest Rate</u>	<u>Termination Date</u>	<u>Principal Balance</u>	<u>Interest to Maturity</u>
<b>Governmental Funds:</b>					
Motorola Radios	\$ 323,301	5.09%	04/01/13	\$ 47,772	\$ 2,432
LaPlace E-One HP-75	624,000	5.35	09/05/13	103,665	5,546
Reserve Rescue Pumper	406,000	4.30	12/01/14	128,435	8,334
Garyville Rescue Pumper	<u>340,745</u>	5.25	07/08/16	<u>157,467</u>	<u>21,196</u>
Total Leases Payable	<u>\$ 1,694,046</u>			<u>\$ 437,339</u>	<u>\$ 37,508</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, 2012:

<u>Year Ended</u>	<u>Governmental Funds</u>
2013	\$ 272,464
2014	113,050
2015	44,666
2016	<u>44,667</u>
Total Minimum Lease Payments	474,847
Less: Amounts Representing Interest	<u>(37,508)</u>
Present Value of Net Minimum Lease Payments	<u>\$ 437,339</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2012**

**NOTE 11 - LONG-TERM DEBT**

The following is a summary of long-term debt transactions of the Parish for the year ended December 31, 2012:

	Balance 1/1/12	Issues Additions Adjustments	Payments Expenditures Adjustments	Balance 12/31/12	Due Within One Year
<b>Governmental Activities</b>					
General Obligation Bonds	\$ 48,330,000	\$ -	\$ 2,630,000	\$ 45,700,000	\$ 2,620,000
Certificates of Indebtedness	2,199,000	-	397,000	1,802,000	409,000
Public Improvement Bonds	21,150,000	-	2,060,000	19,090,000	2,055,000
Sales Tax & Revenue Bonds	5,881,000	-	710,000	5,171,000	737,000
State Revolving Fund Loan	-	198,931	-	198,931	62,000
Capital Lease Obligations	676,059	-	238,720	437,339	250,702
Net OPEB Obligation	5,198,942	2,137,339	654,074	6,682,207	-
Less Issuance Costs	(624,662)	-	(69,523)	(555,139)	-
Less Discount/Premium	618,369	-	58,872	559,497	-
<b>Total Governmental Activities</b>	<u>83,428,708</u>	<u>2,336,270</u>	<u>6,679,143</u>	<u>79,085,835</u>	<u>6,133,702</u>
<b>Business-Type Activities</b>					
Revenue Bonds	5,747,251	4,870,000	5,897,251	4,720,000	250,000
Less Issuance Costs	-	(60,988)	(2,859)	(58,129)	-
Less Discount/Premium	94,247	-	94,247	-	-
<b>Total Business-type Activities</b>	<u>5,841,498</u>	<u>4,809,012</u>	<u>5,988,639</u>	<u>4,661,871</u>	<u>250,000</u>
<b>Total Long-Term Debt</b>	<u>\$ 89,270,206</u>	<u>\$ 7,145,282</u>	<u>\$ 12,667,782</u>	<u>\$ 83,747,706</u>	<u>\$ 6,383,702</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2012**

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

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

Bond Type	Date of Issuance	Authorized and Issued	Interest Rate %	Maturity Date	Principal Outstanding	Interest to Maturity
<b>Government Activities:</b>						
<u>Public Improvement Bonds</u>						
Public Improvement Bonds, Series ST-1994	10/01/94	\$ 500,000	5.5-10.0	01/01/14	\$ 90,000	\$ 2,700
Public Improvement Bonds, Series ST-1995	07/01/95	800,000	5.3-10.0	01/01/15	255,000	23,985
Public Improvement Bonds, Series ST-2010	03/01/10	15,000,000	2.0-4.1	12/01/29	14,985,000	6,535,369
Public Improvement Bonds, Series 2010	12/14/10	7,370,000	2.0	12/01/14	<u>3,760,000</u>	<u>113,200</u>
Total Public Improvement Bonds					<u>19,090,000</u>	<u>6,675,254</u>
<u>General Obligation Bonds</u>						
General Obligation Bonds - Series 2003	02/01/03	11,365,000	4.1-5.0	03/01/22	570,000	14,250
General Obligation Bonds - Series 2004	11/01/04	8,300,000	3.5-5.0	03/01/24	5,875,000	1,572,341
General Obligation Bonds - Series 2005	02/01/05	1,200,000	.1-5.95	03/01/24	880,000	254,103
General Obligation Refunding Bonds - Series 2008	11/06/08	4,560,000	3.59%	03/01/18	2,925,000	326,421
General Obligation Bonds – Series 2009	08/01/09	29,500,000	3.62-4.75	03/01/29	26,905,000	10,852,863
General Obligation Refunding Bonds - Series 2011	10/12/11	8,545,000	2.0-5.0	03/01/22	<u>8,545,000</u>	<u>2,026,025</u>
Total General Obligation Bonds					<u>45,700,000</u>	<u>15,046,003</u>
<u>Certificates of Indebtedness</u>						
Certificate of Indebtedness-2004	10/20/04	723,000	4.78	04/01/20	453,000	79,229
Certificate of Indebtedness-2005	06/07/05	750,000	3.80	04/01/15	260,000	15,010
Certificate of Indebtedness-2007	11/08/07	600,000	4.08	04/01/17	370,000	40,392
Certificate of Indebtedness-2007A	12/21/07	200,000	4.25	04/01/17	110,000	12,113
Certificate of Indebtedness-2011	02/15/11	800,000	2.67	04/01/15	<u>609,000</u>	<u>18,510</u>
Total Certificates of Indebtedness					<u>1,802,000</u>	<u>165,254</u>
<u>Sales Tax &amp; Revenue Bonds</u>						
Series 2003	02/01/03	330,000	3.75-4.25	02/01/13	40,000	850
Series 2005	02/01/05	1,300,000	3.5-6.0	02/01/20	810,000	138,673
Series 2006	02/01/06	765,000	0.1-6.0	02/01/20	495,000	103,039
Series 2006 (2)	08/21/06	5,650,000	4.18	04/01/18	3,203,000	419,150
Series 2006A	09/26/06	550,000	4.18	04/01/18	308,000	40,453
Revenue Bonds Series 2009	08/4/09	430,000	1.50-4.25	08/01/19	<u>315,000</u>	<u>48,150</u>
Total Sales Tax & Revenue Bonds					<u>5,171,000</u>	<u>750,315</u>
<u>Loans</u>						
State Revolving Fund Loan	10/19/12	1,359,000	.45	12/01/32	<u>198,931</u>	<u>2,128</u>
Total Sales Tax & Revenue Bonds					<u>198,931</u>	<u>2,128</u>
Total Bonds and Certificates of Indebtedness					<u>71,961,931</u>	<u>22,638,954</u>
<b>Business-type Activities:</b>						
<u>Revenue Bonds</u>						
Water Revenue Utility Bonds Series 2012	03/20/12	4,870,000	1.2-2.95	12/1/28	<u>4,720,000</u>	<u>1,144,103</u>
Total Revenue Bonds					<u>\$ 4,720,000</u>	<u>\$ 1,144,103</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2012**

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

Annual debt service to maturity on bonds and certificates, including interest of \$23,783,057, are as follows:

Year Ending December 31,	General Obligation Bonds	Public Improvement Bonds	Sales Tax & Revenue Bonds	Certificates of Indebtedness	Loans	Total Government Activities	Utility Revenue Bonds	Total
2013	\$ 4,418,625	\$ 2,736,175	\$ 938,568	\$ 463,044	\$ 62,895	\$ 8,619,307	\$ 365,934	\$ 8,985,241
2014	4,444,445	2,695,324	902,460	467,379	63,616	8,573,224	367,435	8,940,659
2015	4,455,667	1,283,106	910,007	472,133	63,333	7,184,246	363,355	7,547,601
2016	4,484,078	1,297,256	908,338	179,063	11,215	6,879,950	368,765	7,248,715
2017	4,507,118	1,310,356	912,388	179,326	-	6,909,188	363,598	7,272,786
2018-2022	20,760,877	6,675,581	1,349,554	206,309	-	28,992,321	1,827,833	30,820,154
2023-2027	12,939,693	6,914,981	-	-	-	19,854,674	1,836,563	21,691,237
2028-2032	<u>4,735,500</u>	<u>2,852,475</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,587,975</u>	<u>370,620</u>	<u>7,958,595</u>
Total debt service To maturity	<u>60,746,003</u>	<u>25,765,254</u>	<u>5,921,315</u>	<u>1,967,254</u>	<u>201,059</u>	<u>94,600,885</u>	<u>5,864,103</u>	<u>100,464,988</u>
Less amounts representing interest:								
2013	\$ 1,798,625	\$ 681,175	\$ 201,568	\$ 54,044	\$ 895	\$ 2,736,307	\$ 115,934	\$ 2,852,241
2014	1,694,445	635,324	171,460	41,379	616	2,543,224	112,435	2,655,659
2015	1,590,667	588,106	140,007	28,133	333	2,347,246	108,355	2,455,601
2016	1,479,078	567,256	107,338	18,063	284	2,172,019	103,765	2,275,784
2017	1,362,118	545,356	73,388	11,326	-	1,992,188	98,598	2,090,786
2018-2022	4,885,877	2,235,581	56,554	12,309	-	7,190,321	397,833	7,588,154
2023-2027	2,039,693	1,254,981	-	-	-	3,294,674	196,563	3,491,237
2028-2032	<u>195,500</u>	<u>167,475</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>362,975</u>	<u>10,620</u>	<u>373,595</u>
Total Interest	<u>15,046,003</u>	<u>6,675,254</u>	<u>750,315</u>	<u>165,254</u>	<u>2,128</u>	<u>22,638,954</u>	<u>1,144,103</u>	<u>23,783,057</u>
Total principal	<u>\$ 45,700,000</u>	<u>\$ 19,090,000</u>	<u>\$ 5,171,000</u>	<u>\$ 1,802,000</u>	<u>\$ 198,931</u>	<u>\$ 71,961,931</u>	<u>\$ 4,720,000</u>	<u>\$ 76,681,931</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2012**

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

General Obligation Bonds, totaling \$45,700,000 are secured by an annual ad valorem tax levy. In accordance with Louisiana Revised Statute 39:562, the Council is legally restricted from incurring long-term bonded debt in excess of 35 percent of the assessed value of property in the Parish. The statute also states the Parish is restricted from incurring long-term bonded debt in excess of 10 percent of assessed value for any one purpose. The statutory debt limit for the Parish is reported in the Statistical Section of the Parish's Comprehensive Annual Financial Report. The total indebtedness secured by ad valorem taxes totaled \$45,700,000.

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

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

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

**Defeasance of Debts**

In 1989, the Council defeased certain 1987 Public Improvement Bonds by placing the proceeds of the new bonds in an irrevocable trust to provide for all future debt service payments on the 1987 bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Council's December 31, 2012 financial statements.

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

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

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2012**

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

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

In 2011, the Council defeased \$4,130,000 of General Obligations Bonds, Series 2002, and \$6,845,000 of General Obligation Bonds, Series 2003, by placing the proceeds of General Obligation Bonds, Series 2011 in an irrevocable trust to provide for all future debt service payments of the defeased bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Council's financial statements.

In 2012, the Council defeased \$356,000 of Water Revenue Refunding Bonds, Series 1997A, \$3,500,000 of Water Revenue Utility Bonds, Series 1998, and \$3,500,000 of Water Revenue Utility Bonds, Series 1999 by placing the proceeds of Water Revenue Refunding Bonds, Series 2012 in an irrevocable trust to provide for all future debt service payments of the defeased bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Council's financial statements. The difference between the cash flows required to service the old debt and the cash flows required to service the new debt totaled \$2,076,536. An economic gain (difference between the present value of the old debt and new debt service payments) of \$1,789,594 resulted from the refunding.

At December 31, 2012, \$24,853,818 of bonds outstanding are considered defeased.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2012**

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

The composition of interfund balances as of December 31, 2012, is as follows:

	Payable Funds					
	Governmental Activities					Total
	General Fund	Sales Tax District	Hurricane Isaac	Road & Bridges	Non-Major Funds	
<u>Receivable Funds</u>						
Governmental Activities						
General Fund	\$ -	\$ -	\$ 83,848	\$ 13,983	\$ 247,230	\$ 345,061
Road & Bridges	57	-	1,266,423	-	354,322	1,620,802
Non-Major Funds	1,644	100,000	89,992	-	31,238	222,874
Sub-total	<u>1,701</u>	<u>100,000</u>	<u>1,440,263</u>	<u>13,983</u>	<u>632,790</u>	<u>2,188,737</u>
Business-Type Activities						
Utilities	18,249	-	125,765	9,559	1,923	155,496
Sewerage	232	-	338,446	-	16,453	355,131
Sub-total	<u>18,481</u>	<u>-</u>	<u>464,211</u>	<u>9,559</u>	<u>18,376</u>	<u>510,627</u>
Total	<u>\$ 20,182</u>	<u>\$ 100,000</u>	<u>\$ 1,904,474</u>	<u>\$ 23,542</u>	<u>\$ 651,166</u>	<u>\$ 2,699,364</u>

	Payable Funds		
	Business-type Activities		
	Utilities Fund	Sewerage Fund	Total
<u>Receivable Funds</u>			
Governmental Activities			
General Fund	\$ 4,187	\$ 1,984	\$ 6,171
Sales Tax District	-	1,629,607	1,629,607
Road & Bridges	26,795	11,035	37,830
Non-Major Funds	64,602	-	64,602
Sub-total	<u>95,584</u>	<u>1,642,626</u>	<u>1,738,210</u>
Business-Type Activities			
Solid Waste	1,359,558	-	1,359,558
Mosquito Control	176,865	-	176,865
Utilities	-	51,906	51,906
Sewerage	2,088,149	-	2,088,149
Sub-total	<u>3,624,572</u>	<u>51,906</u>	<u>3,676,478</u>
Total	<u>\$ 3,720,156</u>	<u>\$ 1,694,532</u>	<u>\$ 5,414,688</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2012**

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

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>	<u>Net Internal Balances</u>
Governmental Activities	\$ 3,926,947	\$ (2,699,364)	\$ 1,227,583
Business-Type Activities	<u>4,187,105</u>	<u>(5,414,688)</u>	<u>(1,227,583)</u>
Total	<u>\$ 8,114,052</u>	<u>\$ (8,114,052)</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.

A summary of interfund transfers at December 31, 2012, are as follows:

<u>Governmental Activities</u>						
<u>Transfers In:</u>						
	<u>General Fund</u>	<u>Roads &amp; Bridges</u>	<u>Sales Tax District</u>	<u>Hurricane Isaac</u>	<u>Non Major Funds</u>	<u>Total Governmental</u>
Transfers Out:						
General Fund	\$ -	\$ 376,121	\$ -	\$ 83,848	\$ 2,666,503	\$ 3,126,472
Roads & Bridges	-	-	3,850,000	3,494,095	-	7,344,095
Non Major Funds	117,000	-	2,730,023	89,991	1,250,711	4,187,725
Utilities	-	-	1,300,000	125,765	-	1,425,765
Sewerage	-	-	2,100,000	338,447	10,000	2,448,447
Mosquito Control	-	-	-	-	100,000	100,000
Total	<u>\$ 117,000</u>	<u>\$ 376,121</u>	<u>\$ 9,980,023</u>	<u>\$ 4,132,146</u>	<u>\$ 4,027,214</u>	<u>\$ 18,632,504</u>

<u>Business-type Activities</u>				
<u>Transfers In:</u>				
	<u>Mosquito Control</u>	<u>Utilities</u>	<u>Sewerage</u>	<u>Total Business-type</u>
Transfers Out:				
General Fund	\$ 15,000	\$ 369,636	\$ 474,636	\$ 859,272
Total	<u>\$ 15,000</u>	<u>\$ 369,636</u>	<u>\$ 474,636</u>	<u>\$ 859,272</u>

	<u>Transfers In</u>	<u>Transfers Out</u>	<u>Net Transfers</u>
Governmental Activities	\$ 15,517,564	\$ (18,632,504)	\$ (3,114,940)
Business-Type Activities	<u>3,974,212</u>	<u>(859,272)</u>	<u>3,114,940</u>
Total	<u>\$ 19,491,776</u>	<u>\$ (19,491,776)</u>	<u>\$ -</u>



**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2012**

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

Transfers are primarily used to move funds from:

- a) The Sales Tax District to other funds in connection with the operations, capital improvements and maintenance of the Parish's road and bridges and sewer district.
- b) The Economic Development Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.
- c) The Hurricane Isaac Fund to disburse grant funding for Hurricane Isaac-related costs incurred.

All other transfers are also in accordance with budgetary authorizations. In addition to the above transfers, transfers of completed capital projects were made from the governmental funds to the Sewerage Fund in the amount of \$5,745,748.

**NOTE 13 - CRIMINAL COURT FUND**

Louisiana Revised Statutes, at LSA-R.S. 15:571.11 requires that one-half of any surpluses remaining in the Criminal Court Fund at year-end shall be transmitted to the Parish's General Fund. At December 31, 2012, there was not a surplus in the Criminal Court Fund, therefore, no transfer was required to be made.

**NOTE 14 - COMMITMENTS AND CONTINGENCIES**

Litigation

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

Federally Assisted Programs

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2012**

**NOTE 15 – FUND BALANCE**

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

	General Fund	Sales Tax District	Roads and Bridges	1992 General Obligation Sinking	2010 Sewer Construction Bond	Non-major Governmental Funds	Total
Nonspendable:							
Prepays	\$ 47,076	\$ -	\$ 70,740	\$ -	\$ -	\$ 18,905	\$ 136,721
Total Nonspendable	<u>47,076</u>	<u>-</u>	<u>70,740</u>	<u>-</u>	<u>-</u>	<u>18,905</u>	<u>136,721</u>
Restricted:							
Debt service	-	-	-	10,022,422	-	2,846,858	12,869,280
Special programs	-	11,431,659	2,122,311	-	-	18,279,418	31,833,388
Total Restricted	<u>-</u>	<u>11,431,659</u>	<u>2,122,311</u>	<u>10,022,422</u>	<u>-</u>	<u>21,126,276</u>	<u>44,702,668</u>
Committed:							
Capital projects	-	-	-	-	13,776,050	9,143,528	22,919,578
Special programs	-	-	-	-	-	4,273,903	4,273,903
Total Committed	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,776,050</u>	<u>13,417,431</u>	<u>27,193,481</u>
Unassigned	<u>2,128,087</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,128,087</u>
Total	<u>\$ 2,175,163</u>	<u>\$ 11,431,659</u>	<u>\$ 2,193,051</u>	<u>\$ 10,022,422</u>	<u>\$ 13,776,050</u>	<u>\$ 34,562,612</u>	<u>\$ 74,160,957</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2012**

**NOTE 16 - PAYABLE FROM RESTRICTED ASSETS**

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

	Utilities System
Customer deposits	\$ 1,331,543
Current portion of bonds payable	250,000
Accrued interest payable	9,661
Total	\$ 1,591,204

**NOTE 17 - RISK MANAGEMENT**

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

**NOTE 18 – SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNIT**

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

**A. CASH**

The Library's cash deposits at December 31, 2012 were as follows:

	Library
Bank accounts per Statement of Net Position	\$ 3,353,934

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, 2012**

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

	<u>Library</u>
Bank accounts Per Bank	\$ <u>3,432,071</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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Amount uninsured or unregistered, with securities held by the component unit's agent but not in the component unit's name.	\$ <u>3,182,071</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, 2012 are as follows:

	<u>Library</u>
Equipment & furniture	\$ 1,383,253
Library books	3,603,210
Buildings	4,116,613
Land	<u>40,000</u>
Subtotal	9,143,076
Less: Accumulated Depreciation	<u>(4,514,177)</u>
Total	\$ <u>4,628,899</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2012**

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

**C. PENSION PLAN**

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

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

<u>Library</u>	<u>December 31,</u>		
	<u>2010</u>	<u>2011</u>	<u>2012</u>
Employer required contribution rate	15.75%	15.75%	15.75%
Covered payroll	\$ 779,810	\$ 938,406	\$ 1,017,385
Required employer contributions	\$ 122,820	\$ 147,799	\$ 160,309
Library contributions	\$ 122,820	\$ 147,799	\$ 160,309

**D. OTHER POST-EMPLOYMENT BENEFITS**

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

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2012**

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

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

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

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

Annual required contribution (ARC)	\$ 218,023
Interest on net OPEB obligation	25,081
Adjustments to Annual Required Contribution	<u>(36,261)</u>
Annual OPEB cost	206,843
Contributions made	<u>(69,862)</u>
Increase in net OPEB obligation	136,981
Net OPEB obligation at beginning of year	<u>\$ 627,037</u>
Net OPEB obligation at end of year	<u>\$ 764,018</u>

The Library’s annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the year 2012 was, \$206,843, 34%, and \$764,018.

**Funded Status and Funding Progress.** As of December 31, 2012, the actuarial accrued liability for benefits was \$2,056,920, all of which was unfunded. The covered payroll (annual payroll of active employees covered by the plan) was \$997,681, and the ratio of the unfunded actuarial accrued liability (UAAL) to the covered payroll was 206%.

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

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2012**

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

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

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

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

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

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

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

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

**Method of Determining Value of Benefits.** The “value of benefits” has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The employer pays 100% of the cost of the medical insurance for

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2012**

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

the retirees and their dependents, but it is based on the blended active/retired rate prior to age 65. Since GASB 45 requires that unblended rates be used, we have estimated the unblended retiree rate before 65 to be 130% of the blended rate.

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

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

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

**E. OTHER LONG-TERM DEBT**

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

1. Accrued Annual Leave

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

	<u>Unused Annual Leave</u>
Long-term obligations payable at December 31, 2011	\$ 74,770
Additions	71,916
Deductions	<u>(74,716)</u>
Long-term obligations payable at December 31, 2012	<u>\$ 71,970</u>



**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2012**

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

2. Operating Leases

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

<u>Year Ending December 31,</u>	<u>Amount</u>
2013	\$ 7,296
2014	5,424
2015	3,552
2016	3,552
2017	<u>3,256</u>
Total	<u>\$ 23,080</u>

**NOTE 19 – SUBSEQUENT EVENTS**

The Parish has evaluated subsequent events through June 26, 2013, and identified the following subsequent events to be disclosed:

In April 2013, the Parish Council approved ordinance 13-07 authorizing the issuance and sale of \$6,000,000 of Water Revenue Bonds, Series 2013 for the purpose of acquiring and constructing improvements, extensions, and replacements to the waterworks system of the Parish.

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF FUNDING PROGRESS  
OTHER POST EMPLOYMENT BENEFITS  
For the Year Ended December 31, 2012**

<u>Benefit</u>	<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL) Entry Age</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
Medical	1/1/2012	-	\$ 20,215,999	\$ 20,215,999	0%	\$ 8,990,889	224.85%
Dental	1/1/2012	-	807,254	807,254	0%	8,990,889	8.98%
Life	1/1/2012	-	312,905	312,905	0%	8,990,889	3.48%
Medical	1/1/2010	-	18,807,487	18,807,487	0%	7,869,200	239.00%
Dental	1/1/2010	-	634,376	634,376	0%	7,869,200	8.06%
Life	1/1/2010	-	390,797	390,797	0%	7,869,200	4.97%
Medical	1/1/2008	-	15,226,549	15,226,549	0%	7,741,600	196.68%
Dental	1/1/2008	-	670,761	670,761	0%	7,741,600	8.66%
Life	1/1/2008	-	174,698	174,698	0%	7,741,600	2.26%

**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, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 1,929,242	\$ 1,984,132	\$ 1,984,132	\$ -
Licenses and permits	1,650,700	1,657,503	1,657,504	1
Intergovernmental revenues:				
Federal grants	185,000	315,692	315,692	-
State funds:				
State revenue sharing	65,000	62,810	62,810	-
Other	104,000	114,533	114,533	-
Fees, charges, and commissions	151,600	111,800	111,800	-
Interest Income	4,300	3,160	3,161	1
Other revenue	50,000	69,781	69,781	-
Total Revenues	<u>4,139,842</u>	<u>4,319,411</u>	<u>4,319,413</u>	<u>2</u>
<b>Expenditures</b>				
General government:				
Legislative	522,086	527,805	527,805	-
Judicial	1,039,737	1,041,304	1,041,304	-
Executive	759,716	984,210	984,360	(150)
Elections	93,949	96,960	96,960	-
Finance and administration	353,950	310,920	315,620	(4,700)
Civil service	65,369	67,920	67,920	-
Building and plant	2,021,080	2,223,932	2,018,693	205,239
Planning and zoning	636,238	667,765	667,765	-
Public safety	671,398	703,852	703,852	-
Health and welfare	185,000	176,524	383,306	(206,782)
Debt service				
Principal	1,173,087	1,173,674	937,001	236,673
Interest	-	-	235,130	(235,130)
Total Expenditures	<u>7,521,610</u>	<u>7,974,866</u>	<u>7,979,716</u>	<u>(4,850)</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(3,381,768)</u>	<u>(3,655,455)</u>	<u>(3,660,303)</u>	<u>(4,848)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	3,305,772	3,928,867	3,985,744	56,877
Transfers out	(117,000)	(117,000)	(117,000)	-
Total Other Financing Sources (Uses)	<u>3,188,772</u>	<u>3,811,867</u>	<u>3,868,744</u>	<u>56,877</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<u>(192,996)</u>	<u>156,412</u>	<u>208,441</u>	<u>52,029</u>
<b>Fund Balance, Beginning of Year</b>	<u>1,966,722</u>	<u>1,966,722</u>	<u>1,966,722</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 1,773,726</u>	<u>\$ 2,123,134</u>	<u>\$ 2,175,163</u>	<u>\$ 52,029</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES - BUDGET AND ACTUAL -**  
**SALES TAX DISTRICT**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem			\$ -	\$ -
Sales and use	\$ 8,156,691	\$ 8,737,316	\$ 8,737,314	\$ (2)
Other taxes and penalties	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
Parish transportation	-	-	-	-
Other	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	31,000	41,775	41,775	-
<b>Total Revenues</b>	<b>8,187,691</b>	<b>8,779,091</b>	<b>8,779,089</b>	<b>(2)</b>
<b>Expenditures</b>				
General government:				
Legislative	-	-	-	-
Judicial	-	-	-	-
Executive	-	-	-	-
Elections	-	-	-	-
Finance and administration	-	675	675	-
Civil service	-	-	-	-
Building and plant	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>675</b>	<b>675</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>8,187,691</b>	<b>8,778,416</b>	<b>8,778,414</b>	<b>(2)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers out	(10,480,156)	(9,980,023)	(9,980,023)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(10,480,156)</b>	<b>(9,980,023)</b>	<b>(9,980,023)</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(2,292,465)</b>	<b>(1,201,607)</b>	<b>(1,201,609)</b>	<b>(2)</b>
<b>Fund Balance, Beginning of Year</b>	<b>12,633,268</b>	<b>12,633,268</b>	<b>12,633,268</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ 10,340,803</b>	<b>\$ 11,431,661</b>	<b>\$ 11,431,659</b>	<b>\$ (2)</b>

**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, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Sales and use	\$ 3,358,152	\$ 3,571,505	\$ 3,571,505	\$ -
Intergovernmental revenues:				
Federal grants	-	291,682	463,705	172,023
State funds:				
Parish transportation	500,000	527,795	527,795	-
Other	63,654	810,250	810,250	-
Fees, charges, and commissions	125,624	190,451	190,451	-
Fines and forfeitures	23,500	54,688	54,688	-
Interest Income	3,000	3,535	3,535	-
Other revenue	23,555	125,069	125,069	-
<b>Total Revenues</b>	<b>4,097,485</b>	<b>5,574,975</b>	<b>5,746,998</b>	<b>172,023</b>
<b>Expenditures</b>				
General government:				
Legislative	-	-	-	-
Judicial	-	-	-	-
Executive	-	-	-	-
Elections	-	-	-	-
Finance and administration	-	-	-	-
Civil service	-	-	-	-
Building and plant	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	-	-	-	-
Public works	7,456,512	12,021,555	-	12,021,555
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	12,254,051	(12,254,051)
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Bond Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<b>7,456,512</b>	<b>12,021,555</b>	<b>12,254,051</b>	<b>(232,496)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(3,359,027)</b>	<b>(6,446,580)</b>	<b>(6,507,053)</b>	<b>(60,473)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	3,850,000	7,041,458	7,344,095	302,637
Transfers out	(360,090)	(360,090)	(376,121)	(16,031)
<b>Total Other Financing Sources (Uses)</b>	<b>3,489,910</b>	<b>6,681,368</b>	<b>6,967,974</b>	<b>286,606</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>130,883</b>	<b>234,788</b>	<b>460,921</b>	<b>226,133</b>
<b>Fund Balance, Beginning of Year</b>	<b>1,732,130</b>	<b>1,732,130</b>	<b>1,732,130</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ 1,863,013</b>	<b>\$ 1,966,918</b>	<b>\$ 2,193,051</b>	<b>\$ 226,133</b>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES - BUDGET AND ACTUAL -**  
**HURRICANE ISAAC**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	4,132,146	4,132,146	-
State funds:				
Parish transportation	-	-	-	-
Other	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	-	-	-	-
Other revenue	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>4,132,146</b>	<b>4,132,146</b>	<b>-</b>
<b>Expenditures</b>				
General government:				
Legislative	-	-	-	-
Judicial	-	-	-	-
Executive	-	-	-	-
Elections	-	-	-	-
Finance and administration	-	-	-	-
Civil service	-	-	-	-
Building and plant	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Bond Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>-</b>	<b>4,132,146</b>	<b>4,132,146</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>				
Sale of fixed assets	-	-	-	-
Litigation settlement	-	-	-	-
Proceeds of debt issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(4,132,146)	(4,132,146)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(4,132,146)</b>	<b>(4,132,146)</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**December 31, 2012**

**NOTE A - BUDGETARY BASIS OF ACCOUNTING**

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

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## **OTHER SUPPLEMENTARY INFORMATION**

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF COUNCIL MEMBERS AND  
PARISH PRESIDENT COMPENSATION  
For the Year Ended December 31, 2012**

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

<u>PARISH PRESIDENT</u>	<u>AMOUNT</u>
Natalie Robottom, Parish President	<u>\$ 152,998</u> *

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

PARISH COUNCIL

Lucien J. Gauff, III, Division A	\$ 12,230
Jaclyn Hotard, Division B	12,230
Art Smith, District I	12,042
Ranney Wilson, District II	11,041
Lennix Madere, Jr., District III	11,041
Marvin Perriloux, District IV	11,041
Michael P. Wright, District V	9,542
Larry Snyder, District VI	9,542
Cheryl Millet, District VII	<u>8,230</u>
 Parish Council Total	 <u>\$ 96,939</u> *

\* Total compensation includes travel stipends of \$21,000.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2012**

***SPECIAL REVENUE FUNDS***

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

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

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

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

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

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

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

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**For the Year Ended December 31, 2012**

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

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

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

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

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

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

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

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

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

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
For the Year Ended December 31, 2012**

***DEBT SERVICE FUNDS***

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

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

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

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

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

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

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

***CAPITAL PROJECTS FUNDS***

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

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

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

**Bond Series 1990 Parishwide Sewerage Construction Phase II Fund** - The fund was created in 1990 to fund sewer capital improvements. After the funds from the bond issues had been extinguished, the fund was kept pursuant to Council Resolution 98-28, which states that any

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**For the Year Ended December 31, 2012**

revenues collected from the one-cent sewer sales tax in excess of \$4 million should be escrowed for future use. Funds have been transferred into this fund from the Sales Tax District on an annual basis to complete various sewer improvement projects.

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



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**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**December 31, 2012**

	Special Revenue					
	Health Unit Tax	ARC Maintenance	Juvenile Detention Center	Ambulance	Convention Center	Senior Citizens Tax
<b>Assets</b>						
Cash and cash equivalents	\$ 468,486	\$ 258,700	\$ 792,177	\$ 680	\$ 627,245	\$ 5,013
Investments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Receivables, net						
Accounts	-	-	19,775	11,087	-	-
Ad valorem taxes	375,663	379,576	391,275	-	-	387,394
Sales & Use	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Due from other funds	-	-	-	64,603	-	-
Due from component unit	-	-	-	-	-	-
Due from other governments	16,387	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Other assets	-	-	-	-	-	-
Restricted assets	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 860,536</b>	<b>\$ 638,276</b>	<b>\$ 1,203,227</b>	<b>\$ 76,370</b>	<b>\$ 627,245</b>	<b>\$ 392,407</b>
<b>Liabilities and Fund Balance</b>						
<b>Liabilities</b>						
Accounts and salaries payable	\$ 3,036	\$ 61,993	\$ 10,813	\$ 26,276	\$ 2,871	\$ -
Cash overdraft	-	-	-	-	-	-
Contracts payable	-	-	-	-	-	-
Estimated claims payable	-	-	-	-	-	-
Due to other funds	9,830	-	3,844	-	10,230	-
Due to component units	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	206,400
Capital leases payable	-	-	-	-	-	-
Loans payable	-	-	-	-	-	-
Notes Payable	-	-	-	-	-	-
Bonds payable	-	-	-	-	-	-
Other Liabilities	-	-	-	-	13,935	-
<b>Total liabilities</b>	<b>12,866</b>	<b>61,993</b>	<b>14,657</b>	<b>26,276</b>	<b>27,036</b>	<b>206,400</b>
<b>Fund balance</b>						
Nonspendable	-	-	-	-	-	-
Restricted	847,670	576,283	1,188,570	-	-	186,007
Committed	-	-	-	50,094	600,209	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b>Total fund balance</b>	<b>847,670</b>	<b>576,283</b>	<b>1,188,570</b>	<b>50,094</b>	<b>600,209</b>	<b>186,007</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 860,536</b>	<b>\$ 638,276</b>	<b>\$ 1,203,227</b>	<b>\$ 76,370</b>	<b>\$ 627,245</b>	<b>\$ 392,407</b>

(Continued)

Special Revenue

Economic Development	Airport Authority	Communication District	Civil Defense	Street Lighting	Land Escrow	LaPlace Volunteer Fire Department	Reserve Volunteer Fire Department	Westbank Volunteer Fire Department
\$ 2,140,183	\$ 62,012	\$ 1,939,791	\$ 587,010	\$ 1,136,819	\$ 30,024	\$ 3,570,402	\$ 671,002	\$ 423,455
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
75,387	-	100,860	-	-	-	-	-	-
-	-	-	-	1,444,188	-	-	-	-
623,679	-	-	-	-	-	207,891	88,978	59,457
-	-	-	-	-	-	-	-	-
-	14,538	-	-	-	-	-	-	-
4,509	-	-	46,716	5,600	-	3,492	-	-
-	-	-	-	-	-	-	-	-
780	-	-	49,215	20,823	-	1,045	1,560	-
-	3,420	15,485	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 2,844,538</u>	<u>\$ 79,970</u>	<u>\$ 2,056,136</u>	<u>\$ 682,941</u>	<u>\$ 2,607,430</u>	<u>\$ 30,024</u>	<u>\$ 3,782,830</u>	<u>\$ 761,540</u>	<u>\$ 482,912</u>
\$ 76,941	\$ 2,782	\$ 6,599	\$ 24,076	\$ 142,700	\$ -	\$ 44,793	\$ 23,198	\$ 18,531
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
201	-	10,449	497	-	-	3,945	1,688	1,128
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
77,142	2,782	17,048	24,573	142,700	-	48,738	24,886	19,659
-	3,420	15,485	-	-	-	-	-	-
2,767,396	-	-	-	2,464,730	-	3,734,092	736,654	463,253
-	73,768	2,023,603	658,368	-	30,024	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>2,767,396</u>	<u>77,188</u>	<u>2,039,088</u>	<u>658,368</u>	<u>2,464,730</u>	<u>30,024</u>	<u>3,734,092</u>	<u>736,654</u>	<u>463,253</u>
<u>\$ 2,844,538</u>	<u>\$ 79,970</u>	<u>\$ 2,056,136</u>	<u>\$ 682,941</u>	<u>\$ 2,607,430</u>	<u>\$ 30,024</u>	<u>\$ 3,782,830</u>	<u>\$ 761,540</u>	<u>\$ 482,912</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**December 31, 2012**

	Special Revenue					
	Garyville		Criminal Court	Recreation Fund	CDBG	Animal Shelter
	Fire Department	Fire Services				
<b>Assets</b>						
Cash and cash equivalents	\$ 313,332	\$ 3,477,276	\$ 632,565	\$ 42,501	\$ -	\$ 790
Investments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Receivables, net						
Accounts	-	-	45,906	3,015	506,832	-
Ad valorem taxes	-	-	-	850,795	-	293,184
Sales & Use	59,457	415,784	-	-	-	-
Interest	-	-	-	-	-	-
Other	-	-	-	117,825	-	-
Due from other funds	-	57,361	-	5,195	-	-
Due from component unit	-	-	-	-	-	-
Due from other governments	922	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Other assets	-	-	-	-	-	-
Restricted assets	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 373,711</b>	<b>\$ 3,950,421</b>	<b>\$ 678,471</b>	<b>\$ 1,019,331</b>	<b>\$ 506,832</b>	<b>\$ 293,974</b>
<b>Liabilities and Fund Balance</b>						
<b>Liabilities</b>						
Accounts and salaries payable	\$ 26,879	\$ 42,338	\$ 134,608	\$ 36,293	\$ 57,697	\$ -
Cash overdraft	-	-	-	-	-	-
Contracts payable	-	-	-	-	-	-
Estimated claims payable	-	-	-	-	-	-
Due to other funds	1,128	28,182	-	19,860	449,136	-
Due to component units	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
Capital leases payable	-	-	-	-	-	-
Loans payable	-	-	-	-	-	-
Notes Payable	-	-	-	-	-	-
Bonds payable	-	-	-	-	-	-
Other Liabilities	-	-	-	-	5,029	-
<b>Total liabilities</b>	<b>28,007</b>	<b>70,520</b>	<b>134,608</b>	<b>56,153</b>	<b>511,862</b>	<b>-</b>
<b>Fund balance</b>						
Nonspendable	-	-	-	-	-	-
Restricted	345,704	3,879,901	-	963,178	(5,030)	-
Committed	-	-	543,863	-	-	293,974
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b>Total fund balance</b>	<b>345,704</b>	<b>3,879,901</b>	<b>543,863</b>	<b>963,178</b>	<b>(5,030)</b>	<b>293,974</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 373,711</b>	<b>\$ 3,950,421</b>	<b>\$ 678,471</b>	<b>\$ 1,019,331</b>	<b>\$ 506,832</b>	<b>\$ 293,974</b>

(Continued)

Special Revenue		Debt Service							Total Debt Service
Health & Human Services	Total Special Revenue	Parishwide Sewerage Sales Tax Reserve	Parishwide Sewerage Sales Tax Sinking	Economic Development Sales Tax Reserve	Economic Development Sales Tax Sinking	WVFD Fire Protection Reserve	WVFD Fire Protection Sinking		
\$ 230,596	\$ 17,410,059	\$ 1,422,142	\$ 454,557	\$ 391,141	\$ 102,396	\$ 272,419	\$ 204,203	\$ 2,846,858	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	762,862	-	-	-	-	-	-	-	
-	4,122,075	-	-	-	-	-	-	-	
-	1,455,246	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	132,363	-	-	-	-	-	-	-	
-	187,476	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
44,613	135,345	-	-	-	-	-	-	-	
-	18,905	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
\$ 275,209	\$ 24,224,331	\$ 1,422,142	\$ 454,557	\$ 391,141	\$ 102,396	\$ 272,419	\$ 204,203	\$ 2,846,858	
\$ 4,359	\$ 746,783	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
111,048	651,166	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
28,792	235,192	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	18,964	-	-	-	-	-	-	-	
144,199	1,652,105	-	-	-	-	-	-	-	
-	18,905	-	-	-	-	-	-	-	
131,010	18,279,418	1,422,142	454,557	391,141	102,396	272,419	204,203	2,846,858	
-	4,273,903	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
131,010	22,572,226	1,422,142	454,557	391,141	102,396	272,419	204,203	2,846,858	
\$ 275,209	\$ 24,224,331	\$ 1,422,142	\$ 454,557	\$ 391,141	\$ 102,396	\$ 272,419	\$ 204,203	\$ 2,846,858	

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**December 31, 2012**

	Capital Projects				Total Capital Projects	Total Nonmajor Governmental Funds
	2002 General Obligation Bond Construction	2004 Water General Obligation Construction	1990 PW Sewerage Construction Phase II	2009 General Obligation Bond		
<b>Assets</b>						
Cash and cash equivalents	\$ 90,150	\$ -	\$ 221,273	\$ 9,040,909	\$ 9,352,332	\$ 29,609,249
Investments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Receivables, net						
Accounts	-	-	-	-	-	762,862
Ad valorem taxes	-	-	-	-	-	4,122,075
Sales & Use	-	-	-	-	-	1,455,246
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	132,363
Due from other funds	-	-	100,000	-	100,000	287,476
Due from component unit	-	-	-	-	-	-
Due from other governments	-	-	43,830	-	43,830	179,175
Prepaid items	-	-	-	-	-	18,905
Other assets	-	-	-	-	-	-
Restricted assets	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 90,150</b>	<b>\$ -</b>	<b>\$ 365,103</b>	<b>\$ 9,040,909</b>	<b>\$ 9,496,162</b>	<b>\$ 36,567,351</b>
<b>Liabilities and Fund Balance</b>						
<b>Liabilities</b>						
Accounts and salaries payable	\$ -	\$ -	\$ 43,830	\$ 127,594	\$ 171,424	\$ 918,207
Cash overdraft	-	-	-	-	-	-
Contracts payable	8,129	-	25,311	147,770	181,210	181,210
Estimated claims payable	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	651,166
Due to component units	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	235,192
Capital leases payable	-	-	-	-	-	-
Loans payable	-	-	-	-	-	-
Notes Payable	-	-	-	-	-	-
Bonds payable	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	18,964
<b>Total liabilities</b>	<b>8,129</b>	<b>-</b>	<b>69,141</b>	<b>275,364</b>	<b>352,634</b>	<b>2,004,739</b>
<b>Fund balance</b>						
Nonspendable	-	-	-	-	-	18,905
Restricted	-	-	-	-	-	21,126,276
Committed	82,021	-	295,962	8,765,545	9,143,528	13,417,431
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b>Total fund balance</b>	<b>82,021</b>	<b>-</b>	<b>295,962</b>	<b>8,765,545</b>	<b>9,143,528</b>	<b>34,562,612</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 90,150</b>	<b>\$ -</b>	<b>\$ 365,103</b>	<b>\$ 9,040,909</b>	<b>\$ 9,496,162</b>	<b>\$ 36,567,351</b>

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

Special Revenue							
Revenues	Health Unit Tax	ARC Maintenance	Juvenile Detention Center	Ambulance	Convention Center	Senior Citizens Tax	Economic Development
Taxes:							
Ad valorem	\$ 375,276	\$ 379,185	\$ 390,912	\$ -	\$ -	\$ 387,002	\$ -
Sales and use	-	-	-	-	-	-	3,571,505
Other taxes and penalties	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental revenues:							
Federal grants	15,200	-	6,300	-	26,973	-	215,979
State funds:							
Parish transportation	-	-	-	-	-	-	-
State revenue sharing	16,390	-	-	-	-	-	-
Other	-	-	-	-	250,000	-	-
Fees, charges, and commissions	-	-	-	301,812	142,100	-	-
Fines and forfeitures	-	-	-	-	-	-	-
Interest Income	2,295	1,783	4,105	23	2,044	81	20,094
Other revenue	-	-	19,775	1,166	-	-	17,066
<b>Total Revenues</b>	<b>409,161</b>	<b>380,968</b>	<b>421,092</b>	<b>303,001</b>	<b>421,117</b>	<b>387,083</b>	<b>3,824,644</b>
<b>Expenditures</b>							
General government:							
Legislative	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Executive	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-
Civil service	-	-	-	-	-	-	-
Building and plant	-	-	-	-	-	-	-
Planning and zoning	-	-	-	-	-	-	-
Public safety	-	-	187,113	308,427	-	-	-
Public works	-	-	-	-	-	-	-
Health and welfare	224,953	307,850	-	-	-	370,000	-
Economic development	-	-	-	-	-	-	1,245,229
Transportation	-	-	-	-	-	-	-
Culture & recreation	-	-	-	-	183,727	-	-
Debt service	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>224,953</b>	<b>307,850</b>	<b>187,113</b>	<b>308,427</b>	<b>183,727</b>	<b>370,000</b>	<b>1,245,229</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>184,208</b>	<b>73,118</b>	<b>233,979</b>	<b>(5,426)</b>	<b>237,390</b>	<b>17,083</b>	<b>2,579,415</b>
<b>Other Financing Sources (Uses)</b>							
Sale of capital assets	-	-	-	-	-	-	-
Proceeds of debt issued	-	-	-	-	-	-	-
Issuance of refunding bonds	-	-	-	-	-	-	-
Premium on debt issuance	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	14,509
Transfers out	(15,000)	-	(15,000)	-	(103,400)	-	(2,826,568)
<b>Total Other Financing Sources (Uses)</b>	<b>(15,000)</b>	<b>-</b>	<b>(15,000)</b>	<b>-</b>	<b>(103,400)</b>	<b>-</b>	<b>(2,812,059)</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>169,208</b>	<b>73,118</b>	<b>218,979</b>	<b>(5,426)</b>	<b>133,990</b>	<b>17,083</b>	<b>(232,644)</b>
<b>Fund Balance, Beginning of Year</b>	<b>678,462</b>	<b>503,165</b>	<b>969,591</b>	<b>55,520</b>	<b>466,219</b>	<b>168,924</b>	<b>3,000,040</b>
<b>Fund Balance, End of Year</b>	<b>\$ 847,670</b>	<b>\$ 576,283</b>	<b>\$ 1,188,570</b>	<b>\$ 50,094</b>	<b>\$ 600,209</b>	<b>\$ 186,007</b>	<b>\$ 2,767,396</b>



Special Revenue									
Airport Authority	Communication District	Civil Defense	Street Lighting	Land Escrow	LaPlace Volunteer Fire Department	Reserve Volunteer Fire Department	Westbank Volunteer Fire Department	Garyville Volunteer Fire Department	Fire Services
\$ -	\$ -	\$ -	\$ 1,492,316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	1,190,494	509,531	340,481	340,481	2,380,904
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	61,529	3,372	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	20,829	-	-	-	-	-	-
19,852	-	152,852	-	-	100,102	33,484	12,216	10,278	-
73,330	510,403	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
322	8,396	2,492	7,054	121	15,035	22,125	1,899	1,343	18,012
-	19,354	157,644	-	-	81,742	-	5,825	14,944	10,409
93,504	538,153	374,517	1,523,571	121	1,387,373	565,140	360,421	367,046	2,409,325
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	1	-	-	-	-	-
-	269,995	414,562	-	-	683,525	251,658	232,243	185,039	3,105,974
-	-	-	-	-	-	-	-	-	-
105,524	-	-	-	-	-	-	-	-	-
-	-	-	1,213,964	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	45,458	-	-	-	98,401	60,278	-	34,583	-
-	4,745	-	-	-	10,811	8,213	-	10,083	-
-	-	-	-	-	-	-	-	-	-
105,524	320,198	414,562	1,213,964	1	792,737	320,149	232,243	229,705	3,105,974
(12,020)	217,955	(40,045)	309,607	120	594,636	244,991	128,178	137,341	(696,649)
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	94,330	5,600	-	3,492	-	-	-	56,865
(3,206)	-	(3,206)	(120,000)	-	(2,373)	(137,559)	(118,132)	(130,903)	(4,867)
(3,206)	-	91,124	(114,400)	-	1,119	(137,559)	(118,132)	(130,903)	51,998
(15,226)	217,955	51,079	195,207	120	595,755	107,432	10,046	6,438	(644,651)
92,414	1,821,133	607,289	2,269,523	29,904	3,138,337	629,222	453,207	339,266	4,524,552
\$ 77,188	\$ 2,039,088	\$ 658,368	\$ 2,464,730	\$ 30,024	\$ 3,734,092	\$ 736,654	\$ 463,253	\$ 345,704	\$ 3,879,901

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
COMBINING STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
December 31, 2012**

Revenues	Special Revenue					Total Special Revenue
	Criminal Court	Recreation Fund	CDBG	Animal Shelter	Health & Human Services	
<b>Taxes:</b>						
Ad valorem	\$ -	\$ 853,166	\$ -	\$ 293,974	\$ -	\$ 4,171,831
Sales and use	-	-	-	-	-	8,333,396
Other taxes and penalties	-	592,508	-	-	-	592,508
Licenses and permits	-	-	-	-	-	-
<b>Intergovernmental revenues:</b>						
Federal grants	-	6,687	525,594	-	542,770	1,404,404
<b>State funds:</b>						
Parish transportation	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	37,219
Other	-	-	-	-	3,662	582,446
Fees, charges, and commissions	67,961	68,425	-	-	5,741	1,169,772
Fines and forfeitures	2,082,292	-	-	-	-	2,082,292
Interest Income	3,930	419	-	-	663	112,236
Other revenue	-	46,789	-	-	1,840	376,554
<b>Total Revenues</b>	<b>2,154,183</b>	<b>1,567,994</b>	<b>525,594</b>	<b>293,974</b>	<b>554,676</b>	<b>18,862,658</b>
<b>Expenditures</b>						
<b>General government:</b>						
Legislative	-	-	-	-	-	-
Judicial	2,176,139	-	-	-	-	2,176,139
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Finance and administration	-	-	530,624	-	-	530,624
Civil service	-	-	-	-	-	-
Building and plant	-	-	-	-	-	-
Planning and zoning	-	-	-	-	-	1
Public safety	-	-	-	-	-	5,638,536
Public works	-	-	-	-	-	-
Health and welfare	-	-	-	-	590,796	1,493,599
Economic development	-	-	-	-	-	1,350,753
Transportation	-	-	-	-	-	1,213,964
Culture & recreation	-	772,771	-	-	-	956,498
<b>Debt service</b>						
Principal	-	-	-	-	-	238,720
Interest	-	-	-	-	-	33,852
Bond Issuance Costs	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,176,139</b>	<b>772,771</b>	<b>530,624</b>	<b>-</b>	<b>590,796</b>	<b>13,632,686</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(21,956)</b>	<b>795,223</b>	<b>(5,030)</b>	<b>293,974</b>	<b>(36,120)</b>	<b>5,229,972</b>
<b>Other Financing Sources (Uses)</b>						
Sale of capital assets	-	-	-	-	-	-
Proceeds of debt issued	-	-	-	-	-	-
Issuance of refunding bonds	-	-	-	-	-	-
Premium on debt issuance	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Transfers in	-	95,195	-	-	117,000	386,991
Transfers out	-	-	-	-	-	(3,480,214)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>95,195</b>	<b>-</b>	<b>-</b>	<b>117,000</b>	<b>(3,093,223)</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(21,956)</b>	<b>890,418</b>	<b>(5,030)</b>	<b>293,974</b>	<b>80,880</b>	<b>2,136,749</b>
<b>Fund Balance, Beginning of Year</b>	<b>565,819</b>	<b>72,760</b>	<b>-</b>	<b>-</b>	<b>50,130</b>	<b>20,435,477</b>
<b>Fund Balance, End of Year</b>	<b>\$ 543,863</b>	<b>\$ 963,178</b>	<b>\$ (5,030)</b>	<b>\$ 293,974</b>	<b>\$ 131,010</b>	<b>\$ 22,572,226</b>

Debt Service

Parishwide Sewerage Sales Tax Reserve	Parishwide Sewerage Sales Tax Sinking	Economic Development Sales Tax Reserve	Economic Development Sales Tax Sinking	WVFD Fire Protection Reserve	WVFD Fire Protection Sinking	Total Debt Service
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,750	4,817	1,608	794	1,250	541	14,760
-	-	-	-	-	-	-
5,750	4,817	1,608	794	1,250	541	14,760
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,830,000	-	230,000	-	170,000	2,230,000
-	700,959	-	34,918	-	63,187	799,064
-	-	-	-	-	-	-
-	2,530,959	-	264,918	-	233,187	3,029,064
5,750	(2,526,142)	1,608	(264,124)	1,250	(232,646)	(3,014,304)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,530,023	-	311,568	-	232,143	3,073,734
(10,000)	-	(10,000)	-	-	-	(20,000)
(10,000)	2,530,023	(10,000)	311,568	-	232,143	3,053,734
(4,250)	3,881	(8,392)	47,444	1,250	(503)	39,430
1,426,392	450,676	399,533	54,952	271,169	204,706	2,807,428
\$ 1,422,142	\$ 454,557	\$ 391,141	\$ 102,396	\$ 272,419	\$ 204,203	\$ 2,846,858

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
COMBINING STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
December 31, 2012**

	Capital Projects					
	2002	2004 Water	1990 PW	2009	Total Capital Projects	Total Nonmajor Governmental Funds
	General Obligation Construction	General Obligation Construction	Sewerage Construction Phase II	General Obligation Bond		
<b>Revenues</b>						
Taxes:						
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,171,831
Sales and use	-	-	-	-	-	8,333,396
Other taxes and penalties	-	-	-	-	-	592,508
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal grants	-	-	-	50,000	50,000	1,454,404
State funds:						
Parish transportation	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	37,219
Other	-	-	-	13,049	13,049	595,495
Fees, charges, and commissions	-	-	-	-	-	1,169,772
Fines and forfeitures	-	-	-	-	-	2,082,292
Interest Income	873	-	951	39,929	41,753	168,749
Other revenue	-	40,000	-	-	40,000	416,554
<b>Total Revenues</b>	<b>873</b>	<b>40,000</b>	<b>951</b>	<b>102,978</b>	<b>144,802</b>	<b>19,022,220</b>
<b>Expenditures</b>						
General government:						
Legislative	-	-	-	-	-	-
Judicial	-	-	-	-	-	2,176,139
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	530,624
Civil service	-	-	-	-	-	-
Building and plant	-	-	-	-	-	-
Planning and zoning	-	-	-	-	-	1
Public safety	-	-	-	-	-	5,638,536
Public works	27,434	-	354,229	1,987,929	2,369,592	2,369,592
Health and welfare	-	-	-	-	-	1,493,599
Economic development	-	-	-	-	-	1,350,753
Transportation	-	-	-	-	-	1,213,964
Culture & recreation	-	-	-	-	-	956,498
Debt service						
Principal	-	-	-	-	-	2,468,720
Interest	-	-	-	-	-	832,916
Bond Issuance Costs	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>27,434</b>	<b>-</b>	<b>354,229</b>	<b>1,987,929</b>	<b>2,369,592</b>	<b>19,031,342</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(26,561)</b>	<b>40,000</b>	<b>(353,278)</b>	<b>(1,884,951)</b>	<b>(2,224,790)</b>	<b>(9,122)</b>
<b>Other Financing Sources (Uses)</b>						
Sale of capital assets	-	-	-	-	-	-
Proceeds of debt issued	-	-	198,931	-	198,931	198,931
Issuance of refunding bonds	-	-	-	-	-	-
Premium on debt issuance	-	-	-	-	-	-
Payment to refunded bond escrow age	-	-	-	-	-	-
Transfers in	-	-	200,000	527,000	727,000	4,187,725
Transfers out	(527,000)	-	-	-	(527,000)	(4,027,214)
<b>Total Other Financing Sources (Uses)</b>	<b>(527,000)</b>	<b>-</b>	<b>398,931</b>	<b>527,000</b>	<b>398,931</b>	<b>359,442</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(553,561)</b>	<b>40,000</b>	<b>45,653</b>	<b>(1,357,951)</b>	<b>(1,825,859)</b>	<b>350,320</b>
<b>Fund Balance, Beginning of Year</b>	<b>635,582</b>	<b>(40,000)</b>	<b>250,309</b>	<b>10,123,496</b>	<b>10,969,387</b>	<b>34,212,292</b>
<b>Fund Balance, End of Year</b>	<b>\$ 82,021</b>	<b>\$ -</b>	<b>\$ 295,962</b>	<b>\$ 8,765,545</b>	<b>\$ 9,143,528</b>	<b>\$ 34,562,612</b>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL -**  
**HEALTH UNIT TAX**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 363,870	\$ 375,276	\$ 375,276	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	15,200	15,200	-
State funds:				
Parish transportation	-	-	-	-
State revenue sharing	17,000	16,390	16,390	-
Other	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	2,400	2,295	2,295	-
Other revenue	-	-	-	-
<b>Total Revenues</b>	<b>383,270</b>	<b>409,161</b>	<b>409,161</b>	<b>-</b>
<b>Expenditures</b>				
General government:				
Legislative	-	-	-	-
Judicial	-	-	-	-
Executive	-	-	-	-
Elections	-	-	-	-
Finance and administration	-	-	-	-
Civil service	-	-	-	-
Building and plant	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	294,053	224,949	224,953	(4)
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
<b>Total Expenditures</b>	<b>294,053</b>	<b>224,949</b>	<b>224,953</b>	<b>(4)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>89,217</b>	<b>184,212</b>	<b>184,208</b>	<b>(4)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers out	(15,000)	(15,000)	(15,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>74,217</b>	<b>169,212</b>	<b>169,208</b>	<b>(4)</b>
<b>Fund Balance, Beginning of Year</b>	<b>678,460</b>	<b>678,460</b>	<b>678,462</b>	<b>2</b>
<b>Fund Balance, End of Year</b>	<b>\$ 752,677</b>	<b>\$ 847,672</b>	<b>\$ 847,670</b>	<b>\$ (2)</b>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL -**  
**ARC MAINTENANCE**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 367,662	\$ 379,185	\$ 379,185	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
Parish transportation	-	-	-	-
State revenue sharing	-	-	-	-
Other	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	3,200	1,783	1,783	-
Other revenue	-	-	-	-
<b>Total Revenues</b>	<b>370,862</b>	<b>380,968</b>	<b>380,968</b>	<b>-</b>
<b>Expenditures</b>				
General government:				
Legislative	-	-	-	-
Judicial	-	-	-	-
Executive	-	-	-	-
Elections	-	-	-	-
Finance and administration	-	-	-	-
Civil service	-	-	-	-
Building and plant	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	326,200	307,850	307,850	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
<b>Total Expenditures</b>	<b>326,200</b>	<b>307,850</b>	<b>307,850</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>44,662</b>	<b>73,118</b>	<b>73,118</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>44,662</b>	<b>73,118</b>	<b>73,118</b>	<b>-</b>
<b>Fund Balance, Beginning of Year</b>	<b>503,166</b>	<b>503,166</b>	<b>503,165</b>	<b>(1)</b>
<b>Fund Balance, End of Year</b>	<b>\$ 547,828</b>	<b>\$ 576,284</b>	<b>\$ 576,283</b>	<b>\$ (1)</b>

**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, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 379,476	\$ 390,912	\$ 390,912	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	6,300	6,300	-
State funds:				
Parish transportation	-	-	-	-
State revenue sharing	-	-	-	-
Other	-	19,775	-	(19,775)
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	3,850	4,105	4,105	-
Other revenue	-	-	19,775	19,775
<b>Total Revenues</b>	<b>383,326</b>	<b>421,092</b>	<b>421,092</b>	<b>-</b>
<b>Expenditures</b>				
General government:				
Legislative	-	-	-	-
Judicial	-	-	-	-
Executive	-	-	-	-
Elections	-	-	-	-
Finance and administration	-	-	-	-
Civil service	-	-	-	-
Building and plant	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	490,000	187,112	187,113	(1)
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
<b>Total Expenditures</b>	<b>490,000</b>	<b>187,112</b>	<b>187,113</b>	<b>(1)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(106,674)</b>	<b>233,980</b>	<b>233,979</b>	<b>(1)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers out	(15,000)	(15,000)	(15,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(121,674)</b>	<b>218,980</b>	<b>218,979</b>	<b>(1)</b>
<b>Fund Balance, Beginning of Year</b>	<b>969,591</b>	<b>969,591</b>	<b>969,591</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ 847,917</b>	<b>\$ 1,188,571</b>	<b>\$ 1,188,570</b>	<b>\$ (1)</b>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL -**  
**AMBULANCE**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
Parish transportation	-	-	-	-
State revenue sharing	-	-	-	-
Other	-	-	-	-
Fees, charges, and commissions	282,756	301,812	301,812	-
Fines and forfeitures	-	-	-	-
Interest Income	400	23	23	-
Other revenue	300	1,166	1,166	-
<b>Total Revenues</b>	<b>283,456</b>	<b>303,001</b>	<b>303,001</b>	<b>-</b>
<b>Expenditures</b>				
General government:				
Legislative	-	-	-	-
Judicial	-	-	-	-
Executive	-	-	-	-
Elections	-	-	-	-
Finance and administration	-	-	-	-
Civil service	-	-	-	-
Building and plant	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	308,426	308,426	308,427	(1)
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
<b>Total Expenditures</b>	<b>308,426</b>	<b>308,426</b>	<b>308,427</b>	<b>(1)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(24,970)</b>	<b>(5,425)</b>	<b>(5,426)</b>	<b>(1)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers out	(10,000)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(10,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(34,970)</b>	<b>(5,425)</b>	<b>(5,426)</b>	<b>(1)</b>
<b>Fund Balance, Beginning of Year</b>	<b>55,520</b>	<b>55,520</b>	<b>55,520</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ 20,550</b>	<b>\$ 50,095</b>	<b>\$ 50,094</b>	<b>\$ (1)</b>



**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL -**  
**CONVENTION CENTER**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	26,973	26,973	-
State funds:				
Parish transportation	-	-	-	-
State revenue sharing	-	-	-	-
Other	130,000	250,000	250,000	-
Fees, charges, and commissions	150,000	142,100	142,100	-
Fines and forfeitures	-	-	-	-
Interest Income	1,000	2,044	2,044	-
Other revenue	-	-	-	-
<b>Total Revenues</b>	<b>281,000</b>	<b>421,117</b>	<b>421,117</b>	<b>-</b>
<b>Expenditures</b>				
General government:				
Legislative	-	-	-	-
Judicial	-	-	-	-
Executive	-	-	-	-
Elections	-	-	-	-
Finance and administration	-	-	-	-
Civil service	-	-	-	-
Building and plant	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	199,470	167,275	183,727	(16,452)
Debt service	-	-	-	-
<b>Total Expenditures</b>	<b>199,470</b>	<b>167,275</b>	<b>183,727</b>	<b>(16,452)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>81,530</b>	<b>253,842</b>	<b>237,390</b>	<b>(16,452)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	30,000	-	-	-
Transfers out	(103,400)	(103,400)	(103,400)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(73,400)</b>	<b>(103,400)</b>	<b>(103,400)</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>8,130</b>	<b>150,442</b>	<b>133,990</b>	<b>(16,452)</b>
<b>Fund Balance, Beginning of Year</b>	<b>466,219</b>	<b>466,219</b>	<b>466,219</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ 474,349</b>	<b>\$ 616,661</b>	<b>\$ 600,209</b>	<b>\$ (16,452)</b>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL -**  
**SENIOR CITIZENS TAX**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 375,245	\$ 387,002	\$ 387,002	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
Parish transportation	-	-	-	-
State revenue sharing	-	-	-	-
Other	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	125	81	81	-
Other revenue	-	-	-	-
<b>Total Revenues</b>	<b>375,370</b>	<b>387,083</b>	<b>387,083</b>	<b>-</b>
<b>Expenditures</b>				
General government:				
Legislative	-	-	-	-
Judicial	-	-	-	-
Executive	-	-	-	-
Elections	-	-	-	-
Finance and administration	-	-	-	-
Civil service	-	-	-	-
Building and plant	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	370,000	370,000	370,000	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
<b>Total Expenditures</b>	<b>370,000</b>	<b>370,000</b>	<b>370,000</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>5,370</b>	<b>17,083</b>	<b>17,083</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>5,370</b>	<b>17,083</b>	<b>17,083</b>	<b>-</b>
<b>Fund Balance, Beginning of Year</b>	<b>168,923</b>	<b>168,923</b>	<b>168,924</b>	<b>1</b>
<b>Fund Balance, End of Year</b>	<b>\$ 174,293</b>	<b>\$ 186,006</b>	<b>\$ 186,007</b>	<b>\$ 1</b>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL -**  
**ECONOMIC DEVELOPMENT**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	3,358,152	3,571,505	3,571,505	-
Other taxes and penalties	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	215,979	215,979
State funds:				
Parish transportation	-	-	-	-
State revenue sharing	-	-	-	-
Other	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	22,034	20,094	20,094	-
Other revenue	181,797	233,045	17,066	(215,979)
<b>Total Revenues</b>	<b>3,561,983</b>	<b>3,824,644</b>	<b>3,824,644</b>	<b>-</b>
<b>Expenditures</b>				
General government:				
Legislative	-	-	-	-
Judicial	-	-	-	-
Executive	-	-	-	-
Elections	-	-	-	-
Finance and administration	-	-	-	-
Civil service	-	-	-	-
Building and plant	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	1,438,184	1,245,229	1,245,229	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
<b>Total Expenditures</b>	<b>1,438,184</b>	<b>1,245,229</b>	<b>1,245,229</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>2,123,799</b>	<b>2,579,415</b>	<b>2,579,415</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	10,000	14,509	14,509	-
Transfers out	(2,856,568)	(2,826,568)	(2,826,568)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(2,846,568)</b>	<b>(2,812,059)</b>	<b>(2,812,059)</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(722,769)</b>	<b>(232,644)</b>	<b>(232,644)</b>	<b>-</b>
<b>Fund Balance, Beginning of Year</b>	<b>3,000,040</b>	<b>3,000,040</b>	<b>3,000,040</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ 2,277,271</b>	<b>\$ 2,767,396</b>	<b>\$ 2,767,396</b>	<b>\$ -</b>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL -**  
**AIRPORT AUTHORITY**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
Parish transportation	-	-	-	-
State revenue sharing	-	-	-	-
Other	-	19,852	19,852	-
Fees, charges, and commissions	86,305	73,330	73,330	-
Fines and forfeitures	-	-	-	-
Interest Income	400	322	322	-
Other revenue	-	-	-	-
<b>Total Revenues</b>	<b>86,705</b>	<b>93,504</b>	<b>93,504</b>	<b>-</b>
<b>Expenditures</b>				
General government:				
Legislative	-	-	-	-
Judicial	-	-	-	-
Executive	-	-	-	-
Elections	-	-	-	-
Finance and administration	-	-	-	-
Civil service	-	-	-	-
Building and plant	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	106,305	108,732	105,524	3,208
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
<b>Total Expenditures</b>	<b>106,305</b>	<b>108,732</b>	<b>105,524</b>	<b>3,208</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(19,600)</b>	<b>(15,228)</b>	<b>(12,020)</b>	<b>3,208</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	(3,206)	(3,206)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>(3,206)</b>	<b>(3,206)</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(19,600)</b>	<b>(15,228)</b>	<b>(15,226)</b>	<b>2</b>
<b>Fund Balance, Beginning of Year</b>	<b>92,414</b>	<b>92,414</b>	<b>92,414</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ 72,814</b>	<b>\$ 77,186</b>	<b>\$ 77,188</b>	<b>\$ 2</b>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL -**  
**COMMUNICATION DISTRICT**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
Parish transportation	-	-	-	-
State revenue sharing	-	-	-	-
Other	-	-	-	-
Fees, charges, and commissions	516,773	497,393	510,403	13,010
Fines and forfeitures	-	-	-	-
Interest Income	8,500	8,396	8,396	-
Other revenue	-	19,354	19,354	-
<b>Total Revenues</b>	<b>525,273</b>	<b>525,143</b>	<b>538,153</b>	<b>13,010</b>
<b>Expenditures</b>				
General government:				
Legislative	-	-	-	-
Judicial	-	-	-	-
Executive	-	-	-	-
Elections	-	-	-	-
Finance and administration	-	-	-	-
Civil service	-	-	-	-
Building and plant	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	541,445	269,996	269,995	1
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	51,362	50,203	50,203	-
<b>Total Expenditures</b>	<b>592,807</b>	<b>320,199</b>	<b>320,198</b>	<b>1</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(67,534)</b>	<b>204,944</b>	<b>217,955</b>	<b>13,011</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(67,534)</b>	<b>204,944</b>	<b>217,955</b>	<b>13,011</b>
<b>Fund Balance, Beginning of Year</b>	<b>1,821,132</b>	<b>1,821,132</b>	<b>1,821,133</b>	<b>1</b>
<b>Fund Balance, End of Year</b>	<b>\$ 1,753,598</b>	<b>\$ 2,026,076</b>	<b>\$ 2,039,088</b>	<b>\$ 13,012</b>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL -**  
**CIVIL DEFENSE**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	17,000	61,529	61,529	-
State funds:				
Parish transportation	-	-	-	-
State revenue sharing	-	-	-	-
Other	145,510	152,852	152,852	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	2,550	2,492	2,492	-
Other revenue	139,000	157,644	157,644	-
<b>Total Revenues</b>	<b>304,060</b>	<b>374,517</b>	<b>374,517</b>	<b>-</b>
<b>Expenditures</b>				
General government:				
Legislative			-	-
Judicial	-	-	-	-
Executive	-	-	-	-
Elections	-	-	-	-
Finance and administration	-	-	-	-
Civil service	-	-	-	-
Building and plant	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	434,351	417,767	414,562	3,205
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
<b>Total Expenditures</b>	<b>434,351</b>	<b>417,767</b>	<b>414,562</b>	<b>3,205</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(130,291)</b>	<b>(43,250)</b>	<b>(40,045)</b>	<b>3,205</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	80,000	93,608	94,330	722
Transfers out	-	-	(3,206)	(3,206)
<b>Total Other Financing Sources (Uses)</b>	<b>80,000</b>	<b>93,608</b>	<b>91,124</b>	<b>(2,484)</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(50,291)</b>	<b>50,358</b>	<b>51,079</b>	<b>721</b>
<b>Fund Balance, Beginning of Year</b>	<b>607,291</b>	<b>607,291</b>	<b>607,289</b>	<b>(2)</b>
<b>Fund Balance, End of Year</b>	<b>\$ 557,000</b>	<b>\$ 657,649</b>	<b>\$ 658,368</b>	<b>\$ 719</b>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL -**  
**STREET LIGHTING**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 1,820,397	\$ 1,492,317	\$ 1,492,316	\$ (1)
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	3,372	3,372	-
State funds:				
Parish transportation	-	-	-	-
State revenue sharing	26,000	20,829	20,829	-
Other	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	7,000	7,054	7,054	-
Other revenue	-	-	-	-
<b>Total Revenues</b>	<b>1,853,397</b>	<b>1,523,572</b>	<b>1,523,571</b>	<b>(1)</b>
<b>Expenditures</b>				
General government:				
Legislative	-	-	-	-
Judicial	-	-	-	-
Executive	-	-	-	-
Elections	-	-	-	-
Finance and administration	-	-	-	-
Civil service	-	-	-	-
Building and plant	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	-	-	-	-
Public works	1,726,943	1,213,964	1,213,964	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
<b>Total Expenditures</b>	<b>1,726,943</b>	<b>1,213,964</b>	<b>1,213,964</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>126,454</b>	<b>309,608</b>	<b>309,607</b>	<b>(1)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	385	5,600	5,215
Transfers out	(120,000)	(120,000)	(120,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(120,000)</b>	<b>(119,615)</b>	<b>(114,400)</b>	<b>5,215</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>6,454</b>	<b>189,993</b>	<b>195,207</b>	<b>5,214</b>
<b>Fund Balance, Beginning of Year</b>	<b>2,283,573</b>	<b>2,283,573</b>	<b>2,269,523</b>	<b>(14,050)</b>
<b>Fund Balance, End of Year</b>	<b>\$ 2,290,027</b>	<b>\$ 2,473,566</b>	<b>\$ 2,464,730</b>	<b>\$ (8,836)</b>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL -**  
**LAND ESCROW**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
Parish transportation	-	-	-	-
State revenue sharing	-	-	-	-
Other	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	100	121	121	-
Other revenue	-	-	-	-
	<u>100</u>	<u>121</u>	<u>121</u>	<u>-</u>
<b>Total Revenues</b>	<u>100</u>	<u>121</u>	<u>121</u>	<u>-</u>
<b>Expenditures</b>				
General government:				
Legislative	-	-	-	-
Judicial	-	-	-	-
Executive	-	-	-	-
Elections	-	-	-	-
Finance and administration	-	-	-	-
Civil service	-	-	-	-
Building and plant	-	-	-	-
Planning and zoning	-	-	1	(1)
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
	<u>-</u>	<u>-</u>	<u>1</u>	<u>(1)</u>
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>1</u>	<u>(1)</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>100</u>	<u>121</u>	<u>120</u>	<u>(1)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<u>100</u>	<u>121</u>	<u>120</u>	<u>(1)</u>
<b>Fund Balance, Beginning of Year</b>	<u>29,904</u>	<u>29,904</u>	<u>29,904</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 30,004</u>	<u>\$ 30,025</u>	<u>\$ 30,024</u>	<u>\$ (1)</u>



**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
LAPLACE VOLUNTEER FIRE DEPARTMENT  
For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	1,119,309	1,190,494	1,190,494	-
Other taxes and penalties	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
Parish transportation	-	-	-	-
State revenue sharing	-	-	-	-
Other	94,500	100,102	100,102	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	17,000	15,035	15,035	-
Other revenue	-	81,742	81,742	-
<b>Total Revenues</b>	<b>1,230,809</b>	<b>1,387,373</b>	<b>1,387,373</b>	<b>-</b>
<b>Expenditures</b>				
General government:				
Legislative	-	-	-	-
Judicial	-	-	-	-
Executive	-	-	-	-
Elections	-	-	-	-
Finance and administration	-	-	-	-
Civil service	-	-	-	-
Building and plant	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	909,025	585,897	683,525	(97,628)
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	109,212	109,212	109,212	-
<b>Total Expenditures</b>	<b>1,018,237</b>	<b>695,109</b>	<b>792,737</b>	<b>(97,628)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>212,572</b>	<b>692,264</b>	<b>594,636</b>	<b>(97,628)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	3,492	3,492	-
Transfers out	-	-	(2,373)	(2,373)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>3,492</b>	<b>1,119</b>	<b>(2,373)</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>212,572</b>	<b>695,756</b>	<b>595,755</b>	<b>(100,001)</b>
<b>Fund Balance, Beginning of Year</b>	<b>3,138,337</b>	<b>3,138,337</b>	<b>3,138,337</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ 3,350,909</b>	<b>\$ 3,834,093</b>	<b>\$ 3,734,092</b>	<b>\$ (100,001)</b>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL -**  
**RESERVE VOLUNTEER FIRE DEPARTMENT**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	479,065	509,531	509,531	-
Other taxes and penalties	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
Parish transportation	-	-	-	-
State revenue sharing	-	-	-	-
Other	32,293	33,484	33,484	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	4,500	22,125	22,125	-
Other revenue	-	-	-	-
<b>Total Revenues</b>	<b>515,858</b>	<b>565,140</b>	<b>565,140</b>	<b>-</b>
<b>Expenditures</b>				
General government:				
Legislative	-	-	-	-
Judicial	-	-	-	-
Executive	-	-	-	-
Elections	-	-	-	-
Finance and administration	-	-	-	-
Civil service	-	-	-	-
Building and plant	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	402,835	252,789	251,658	1,131
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	68,385	68,385	68,491	(106)
<b>Total Expenditures</b>	<b>471,220</b>	<b>321,174</b>	<b>320,149</b>	<b>1,025</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>44,638</b>	<b>243,966</b>	<b>244,991</b>	<b>1,025</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers out	(136,539)	(136,539)	(137,559)	(1,020)
<b>Total Other Financing Sources (Uses)</b>	<b>(136,539)</b>	<b>(136,539)</b>	<b>(137,559)</b>	<b>(1,020)</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(91,901)</b>	<b>107,427</b>	<b>107,432</b>	<b>5</b>
<b>Fund Balance, Beginning of Year</b>	<b>629,222</b>	<b>629,222</b>	<b>629,222</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ 537,321</b>	<b>\$ 736,649</b>	<b>\$ 736,654</b>	<b>\$ 5</b>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL -**  
**WESTBANK VOLUNTEER FIRE DEPARTMENT**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	320,123	340,481	340,481	-
Other taxes and penalties	-	-	-	-
Licenses and permits			-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
Parish transportation			-	-
State revenue sharing	-	-	-	-
Other	10,822	12,216	12,216	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	4,000	1,899	1,899	-
Other revenue	-	5,825	5,825	-
<b>Total Revenues</b>	<b>334,945</b>	<b>360,421</b>	<b>360,421</b>	<b>-</b>
<b>Expenditures</b>				
General government:				
Legislative			-	-
Judicial	-	-	-	-
Executive			-	-
Elections			-	-
Finance and administration			-	-
Civil service			-	-
Building and plant			-	-
Planning and zoning			-	-
Public safety	283,350	232,920	232,243	677
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
<b>Total Expenditures</b>	<b>283,350</b>	<b>232,920</b>	<b>232,243</b>	<b>677</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>51,595</b>	<b>127,501</b>	<b>128,178</b>	<b>677</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers out	(117,451)	(117,451)	(118,132)	(681)
<b>Total Other Financing Sources (Uses)</b>	<b>(117,451)</b>	<b>(117,451)</b>	<b>(118,132)</b>	<b>(681)</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(65,856)</b>	<b>10,050</b>	<b>10,046</b>	<b>(4)</b>
<b>Fund Balance, Beginning of Year</b>	<b>453,207</b>	<b>453,207</b>	<b>453,207</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ 387,351</b>	<b>\$ 463,257</b>	<b>\$ 463,253</b>	<b>\$ (4)</b>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
GARYVILLE VOLUNTEER FIRE DEPARTMENT  
For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	320,123	340,481	340,481	-
Other taxes and penalties	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
Parish transportation	-	-	-	-
State revenue sharing	-	-	-	-
Other	12,075	10,278	10,278	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	3,800	1,343	1,343	-
Other revenue	-	14,944	14,944	-
<b>Total Revenues</b>	<b>335,998</b>	<b>367,046</b>	<b>367,046</b>	<b>-</b>
<b>Expenditures</b>				
General government:				
Legislative	-	-	-	-
Judicial	-	-	-	-
Executive	-	-	-	-
Elections	-	-	-	-
Finance and administration	-	-	-	-
Civil service	-	-	-	-
Building and plant	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	208,600	185,719	185,039	680
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	44,666	44,666	44,666	-
<b>Total Expenditures</b>	<b>253,266</b>	<b>230,385</b>	<b>229,705</b>	<b>680</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>82,732</b>	<b>136,661</b>	<b>137,341</b>	<b>680</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers out	(130,223)	(130,223)	(130,903)	(680)
<b>Total Other Financing Sources (Uses)</b>	<b>(130,223)</b>	<b>(130,223)</b>	<b>(130,903)</b>	<b>(680)</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(47,491)</b>	<b>6,438</b>	<b>6,438</b>	<b>-</b>
<b>Fund Balance, Beginning of Year</b>	<b>339,266</b>	<b>339,266</b>	<b>339,266</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ 291,775</b>	<b>\$ 345,704</b>	<b>\$ 345,704</b>	<b>\$ -</b>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL -**  
**FIRE SERVICES**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	2,238,619	2,380,904	2,380,904	-
Other taxes and penalties	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
Parish transportation	-	-	-	-
State revenue sharing	-	-	-	-
Other	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	27,000	18,012	18,012	-
Other revenue	-	10,409	10,409	-
<b>Total Revenues</b>	<b>2,265,619</b>	<b>2,409,325</b>	<b>2,409,325</b>	<b>-</b>
<b>Expenditures</b>				
General government:				
Legislative	-	-	-	-
Judicial	-	-	-	-
Executive	-	-	-	-
Elections	-	-	-	-
Finance and administration	-	-	-	-
Civil service	-	-	-	-
Building and plant	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	2,947,170	3,110,841	3,105,974	4,867
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
<b>Total Expenditures</b>	<b>2,947,170</b>	<b>3,110,841</b>	<b>3,105,974</b>	<b>4,867</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(681,551)</b>	<b>(701,516)</b>	<b>(696,649)</b>	<b>4,867</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	38,479	56,865	18,386
Transfers out	-	-	(4,867)	(4,867)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>38,479</b>	<b>51,998</b>	<b>13,519</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(681,551)</b>	<b>(663,037)</b>	<b>(644,651)</b>	<b>18,386</b>
<b>Fund Balance, Beginning of Year</b>	<b>4,524,552</b>	<b>4,524,552</b>	<b>4,524,552</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ 3,843,001</b>	<b>\$ 3,861,515</b>	<b>\$ 3,879,901</b>	<b>\$ 18,386</b>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL -**  
**CRIMINAL COURT**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
Parish transportation	-	-	-	-
State revenue sharing	-	-	-	-
Other	-	-	-	-
Fees, charges, and commissions	68,250	67,961	67,961	-
Fines and forfeitures	1,812,000	2,082,292	2,082,292	-
Interest Income	1,890	3,930	3,930	-
Other revenue	-	-	-	-
<b>Total Revenues</b>	<b>1,882,140</b>	<b>2,154,183</b>	<b>2,154,183</b>	<b>-</b>
<b>Expenditures</b>				
General government:				
Legislative	-	-	-	-
Judicial	1,881,660	2,176,136	2,176,139	(3)
Executive	-	-	-	-
Elections	-	-	-	-
Finance and administration	-	-	-	-
Civil service	-	-	-	-
Building and plant	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
<b>Total Expenditures</b>	<b>1,881,660</b>	<b>2,176,136</b>	<b>2,176,139</b>	<b>(3)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>480</b>	<b>(21,953)</b>	<b>(21,956)</b>	<b>(3)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>480</b>	<b>(21,953)</b>	<b>(21,956)</b>	<b>(3)</b>
<b>Fund Balance, Beginning of Year</b>	<b>565,819</b>	<b>565,819</b>	<b>565,819</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ 566,299</b>	<b>\$ 543,866</b>	<b>\$ 543,863</b>	<b>\$ (3)</b>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL -**  
**RECREATION FUND**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ 853,166	\$ 853,166	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	528,000	592,507	592,508	1
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	6,687	6,687	-
State funds:				
Parish transportation	-	-	-	-
State revenue sharing	-	-	-	-
Other	-	-	-	-
Fees, charges, and commissions	40,300	68,425	68,425	-
Fines and forfeitures	-	-	-	-
Interest Income	500	419	419	-
Other revenue	-	46,789	46,789	-
<b>Total Revenues</b>	<b>568,800</b>	<b>1,567,993</b>	<b>1,567,994</b>	<b>1</b>
<b>Expenditures</b>				
General government:				
Legislative	-	-	-	-
Judicial	-	-	-	-
Executive	-	-	-	-
Elections	-	-	-	-
Finance and administration	-	-	-	-
Civil service	-	-	-	-
Building and plant	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	645,400	772,665	772,771	(106)
Debt service	-	-	-	-
<b>Total Expenditures</b>	<b>645,400</b>	<b>772,665</b>	<b>772,771</b>	<b>(106)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(76,600)</b>	<b>795,328</b>	<b>795,223</b>	<b>(105)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	90,000	95,195	95,195	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>90,000</b>	<b>95,195</b>	<b>95,195</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>13,400</b>	<b>890,523</b>	<b>890,418</b>	<b>(105)</b>
<b>Fund Balance, Beginning of Year</b>	<b>72,758</b>	<b>72,758</b>	<b>72,760</b>	<b>2</b>
<b>Fund Balance, End of Year</b>	<b>\$ 86,158</b>	<b>\$ 963,281</b>	<b>\$ 963,178</b>	<b>\$ (103)</b>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL -**  
**CDBG**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	525,594	525,594	-
State funds:				
Parish transportation	-	-	-	-
State revenue sharing	-	-	-	-
Other	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	-	-	-	-
Other revenue	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>525,594</b>	<b>525,594</b>	<b>-</b>
<b>Expenditures</b>				
General government:				
Legislative	-	-	-	-
Judicial	-	-	-	-
Executive	-	-	-	-
Elections	-	-	-	-
Finance and administration	-	530,624	530,624	-
Civil service	-	-	-	-
Building and plant	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>530,624</b>	<b>530,624</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>-</b>	<b>(5,030)</b>	<b>(5,030)</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>-</b>	<b>(5,030)</b>	<b>(5,030)</b>	<b>-</b>
<b>Fund Balance, Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ (5,030)</b>	<b>\$ (5,030)</b>	<b>\$ -</b>



**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, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ 293,184	\$ 293,974	\$ 790
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
Parish transportation	-	-	-	-
State revenue sharing	-	-	-	-
Other	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest Income	-	-	-	-
Other revenue	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>293,184</b>	<b>293,974</b>	<b>790</b>
<b>Expenditures</b>				
General government:				
Legislative	-	-	-	-
Judicial	-	-	-	-
Executive	-	-	-	-
Elections	-	-	-	-
Finance and administration	-	-	-	-
Civil service	-	-	-	-
Building and plant	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>-</b>	<b>293,184</b>	<b>293,974</b>	<b>790</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>-</b>	<b>293,184</b>	<b>293,974</b>	<b>790</b>
<b>Fund Balance, Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ 293,184</b>	<b>\$ 293,974</b>	<b>\$ 790</b>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL -**  
**HEALTH AND HUMAN SERVICES**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-
Other taxes and penalties	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	1,116,863	542,770	542,770	-
State funds:				
Parish transportation	-	-	-	-
State revenue sharing	-	-	-	-
Other	2,500	3,662	3,662	-
Fees, charges, and commissions	10,000	5,741	5,741	-
Fines and forfeitures	-	-	-	-
Interest Income	500	666	663	(3)
Other revenue	-	1,840	1,840	-
<b>Total Revenues</b>	<b>1,129,863</b>	<b>554,679</b>	<b>554,676</b>	<b>(3)</b>
<b>Expenditures</b>				
General government:				
Legislative	-	-	-	-
Judicial	-	-	-	-
Executive	-	-	-	-
Elections	-	-	-	-
Finance and administration	-	-	-	-
Civil service	-	-	-	-
Building and plant	-	-	-	-
Planning and zoning	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	760,166	582,930	590,796	(7,866)
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
<b>Total Expenditures</b>	<b>760,166</b>	<b>582,930</b>	<b>590,796</b>	<b>(7,866)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>369,697</b>	<b>(28,251)</b>	<b>(36,120)</b>	<b>(7,869)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	117,000	117,000	117,000	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>117,000</b>	<b>117,000</b>	<b>117,000</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>486,697</b>	<b>88,749</b>	<b>80,880</b>	<b>(7,869)</b>
<b>Fund Balance, Beginning of Year</b>	<b>50,130</b>	<b>50,130</b>	<b>50,130</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ 536,827</b>	<b>\$ 138,879</b>	<b>\$ 131,010</b>	<b>\$ (7,869)</b>

## **STATISTICAL SECTION**

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## STATISTICAL SECTION

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

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

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

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

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**SCHEDULE 1 -- NET POSITION BY COMPONENT**  
**LAST TEN FISCAL YEARS**  
(accrual basis of accounting)  
(Unaudited)

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<b>Governmental activities</b>										
Invested in capital assets, net of related debt	\$ (11,632,449)	\$ (26,389,901)	\$ (34,741,068)	\$ 16,497,003	\$ 21,049,216	\$ 23,522,817	\$ 21,277,396	\$ 28,120,063	\$ 29,741,677	\$ 27,267,310
Restricted	20,964,055	25,486,957	21,461,685	22,647,869	16,587,285	14,712,389	43,470,585	13,860,981	43,480,888	44,702,668
Unrestricted	<u>(5,642,527)</u>	<u>11,837,905</u>	<u>36,904,602</u>	<u>24,529,758</u>	<u>24,692,634</u>	<u>33,622,730</u>	<u>14,165,068</u>	<u>35,866,072</u>	<u>747,603</u>	<u>539,131</u>
Total governmental activities net position	<u>\$ 3,689,079</u>	<u>\$ 10,934,961</u>	<u>\$ 23,625,219</u>	<u>\$ 63,674,630</u>	<u>\$ 62,329,135</u>	<u>\$ 71,857,936</u>	<u>\$ 78,913,049</u>	<u>\$ 77,847,116</u>	<u>\$ 73,970,168</u>	<u>\$ 72,509,109</u>
<b>Business-type activities</b>										
Invested in capital assets, net of related debt	\$ 72,777,451	\$ 67,997,119	\$ 76,135,970	\$ 113,659,742	\$ 119,295,021	\$ 120,501,581	\$ 122,807,386	\$ 121,853,197	123,184,534	126,226,895
Restricted	1,353,728	1,353,728	1,353,728	1,353,728	1,353,728	1,353,728	1,353,728	1,413,722	263,755	420,000
Unrestricted	<u>838,591</u>	<u>310,701</u>	<u>2,169,448</u>	<u>2,654,338</u>	<u>2,062,841</u>	<u>514,403</u>	<u>475,810</u>	<u>710,075</u>	<u>2,712,112</u>	<u>3,053,015</u>
Total business-type activities net position	<u>\$ 74,969,770</u>	<u>\$ 69,661,548</u>	<u>\$ 79,659,146</u>	<u>\$ 117,667,808</u>	<u>\$ 122,711,590</u>	<u>\$ 122,369,712</u>	<u>\$ 124,636,924</u>	<u>\$ 123,976,994</u>	<u>\$ 126,160,401</u>	<u>\$ 129,699,910</u>
<b>Primary government</b>										
Invested in capital assets, net of related debt	\$ 61,145,002	\$ 41,607,218	\$ 41,394,902	\$ 130,156,745	\$ 140,344,237	\$ 144,024,398	\$ 144,084,782	\$ 149,973,260	\$ 152,926,211	\$ 153,494,205
Restricted	22,317,783	26,840,685	22,815,413	24,001,597	17,941,013	16,066,117	44,824,313	15,274,703	43,744,643	45,122,668
Unrestricted	<u>(4,803,936)</u>	<u>12,148,606</u>	<u>39,074,050</u>	<u>27,184,096</u>	<u>26,755,475</u>	<u>34,137,133</u>	<u>14,640,878</u>	<u>36,576,147</u>	<u>3,459,715</u>	<u>3,592,146</u>
Total primary government net position	<u>\$ 78,658,849</u>	<u>\$ 80,596,509</u>	<u>\$ 103,284,365</u>	<u>\$ 181,342,438</u>	<u>\$ 185,040,725</u>	<u>\$ 194,227,648</u>	<u>\$ 203,549,973</u>	<u>\$ 201,824,110</u>	<u>\$ 200,130,569</u>	<u>\$ 202,209,019</u>

**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									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>Expenses</b>										
Governmental activities:										
General government	\$ 4,216,815	\$ 4,197,867	\$ 2,979,187	\$ 4,925,129	\$ 5,594,372	\$ 6,515,112	\$ 7,020,705	\$ 7,901,315	\$ 8,419,683	\$ 9,015,599
Public safety	2,372,408	3,355,043	3,793,967	4,264,345	5,435,975	4,741,752	6,968,528	6,887,326	7,270,054	7,233,873
Public works	6,641,632	916,549	2,402,302	13,948,650	10,194,172	13,391,561	14,398,985	12,463,398	12,426,536	15,730,534
Health and welfare	994,387	1,337,499	765,391	871,122	1,136,211	1,902,590	2,229,805	2,826,036	2,551,866	1,993,525
Economic development	1,089,618	618,765	923,959	1,736,582	1,482,875	1,672,938	1,679,124	1,685,753	1,503,635	1,387,557
Transportation	4,952,934	4,380,063	3,484,896	-	-	-	-	-	-	-
Culture and recreation	-	-	-	1,159,094	811,635	1,478,688	1,306,707	1,391,994	1,395,010	1,490,948
Interest on long-term debt	2,944,719	2,414,976	2,717,190	2,622,086	2,769,970	2,704,785	2,205,655	4,419,253	3,647,935	2,725,866
<b>Total governmental activities expenses</b>	<b>23,212,513</b>	<b>17,220,762</b>	<b>17,066,892</b>	<b>29,527,008</b>	<b>27,425,210</b>	<b>32,407,426</b>	<b>35,809,509</b>	<b>37,575,075</b>	<b>37,214,719</b>	<b>39,577,902</b>
Business-type activities:										
Solid Waste	2,618,201	2,907,349	2,720,036	3,283,392	3,074,568	3,241,260	3,606,171	3,666,131	3,600,871	3,430,960
Mosquito	390,717	366,701	333,335	397,517	562,857	787,038	767,295	754,575	747,068	750,620
Utilities	6,176,355	6,349,354	6,279,468	6,376,091	6,669,420	6,772,912	7,667,691	7,844,726	8,524,175	8,122,006
Sewer	9,389,134	9,301,417	10,148,531	8,289,075	7,955,428	17,149,922	8,798,140	8,695,815	9,257,928	10,060,359
<b>Total business-type activities expenses</b>	<b>18,574,407</b>	<b>18,924,821</b>	<b>19,481,370</b>	<b>18,346,075</b>	<b>18,262,273</b>	<b>27,951,132</b>	<b>20,839,297</b>	<b>20,961,247</b>	<b>22,130,042</b>	<b>22,363,945</b>
<b>Total primary government expenses</b>	<b>\$ 41,786,920</b>	<b>\$ 36,145,583</b>	<b>\$ 36,548,262</b>	<b>\$ 47,873,083</b>	<b>\$ 45,687,483</b>	<b>\$ 60,358,558</b>	<b>\$ 56,648,806</b>	<b>\$ 58,536,322</b>	<b>\$ 59,344,761</b>	<b>\$ 61,941,847</b>
<b>Program Revenues</b>										
Governmental activities:										
Charges for services:										
General government	\$ 1,040,531	\$ 1,069,621	\$ 1,146,324	\$ 66,630	\$ 68,311	\$ 108,423	\$ 115,491	\$ 1,335,907	\$ 1,223,013	\$ 48,010
Public safety	1,016,540	847,737	937,154	876,480	902,273	1,186,673	1,533,211	2,221,863	2,811,762	2,082,292
Public works	22,644	87,593	49,770	377,447	330,343	392,752	270,176	283,110	261,832	326,750
Health and welfare	247,554	250,036	257,351	261,427	274,773	277,306	275,128	277,557	274,827	301,812
Economic development	109,883	120,843	170,563	63,634	10,071	33,410	42,036	-	-	-
Transportation	249,188	238,451	266,789	-	-	-	-	-	-	-
Culture and recreation	-	-	-	414,128	526,263	402,909	326,697	470,010	558,842	294,480
Operating grants and contributions	748,915	1,056,719	895,165	1,055,867	971,812	1,791,040	2,358,835	2,736,196	2,873,503	7,174,872
Capital grants and contributions	1,274,406	50,000	1,011,185	862,274	250,965	86,604	313,037	365,347	860,267	59,874
<b>Total governmental activities program revenues</b>	<b>4,709,661</b>	<b>3,721,000</b>	<b>4,734,301</b>	<b>3,977,887</b>	<b>3,334,811</b>	<b>4,279,117</b>	<b>5,234,611</b>	<b>7,689,990</b>	<b>8,864,046</b>	<b>10,288,090</b>
Business-type activities:										
Charges for services:										
Solid Waste	2,569,812	2,821,582	2,977,268	3,074,033	3,357,467	3,560,689	3,687,686	3,911,412	4,026,114	3,755,669
Mosquito	254,811	256,963	262,638	265,251	426,127	527,617	534,718	539,848	532,464	522,250
Utilities	4,511,635	4,643,114	4,969,348	5,494,402	5,097,036	5,635,249	6,159,414	6,246,552	6,706,798	6,726,104
Sewer	3,901,865	4,005,890	5,699,485	5,328,675	4,635,758	4,986,195	5,290,910	5,273,692	5,607,899	5,687,351
Operating grants and contributions	-	-	-	-	-	7,049,462	-	-	-	-
Capital grants and contributions	-	-	12,863,463	-	-	-	-	-	-	-
<b>Total business-type activities program revenues</b>	<b>11,238,123</b>	<b>11,727,549</b>	<b>26,772,202</b>	<b>14,162,361</b>	<b>13,516,388</b>	<b>21,759,212</b>	<b>15,672,728</b>	<b>15,971,504</b>	<b>16,873,275</b>	<b>16,691,374</b>
<b>Total primary government program revenues</b>	<b>\$ 15,947,784</b>	<b>\$ 15,448,549</b>	<b>\$ 31,506,503</b>	<b>\$ 18,140,248</b>	<b>\$ 16,851,199</b>	<b>\$ 26,038,329</b>	<b>\$ 20,907,339</b>	<b>\$ 23,661,494</b>	<b>\$ 25,737,321</b>	<b>\$ 26,979,464</b>

(continued)

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

(accrual basis of accounting)

(Unaudited)

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>Net (Expense) Revenue</b>										
Governmental activities	\$ (18,502,852)	\$ (13,499,762)	\$ (12,332,591)	\$ (25,549,121)	\$ (24,090,399)	\$ (28,128,309)	\$ (30,574,898)	\$ (29,885,085)	\$ (28,350,673)	\$ (29,289,812)
Business-type activities	(7,336,284)	(7,197,272)	7,290,832	(4,183,714)	(4,745,885)	(6,191,920)	(5,166,569)	(4,989,743)	(5,256,767)	(5,672,571)
Total primary government net expense	<u>\$ (25,839,136)</u>	<u>\$ (20,697,034)</u>	<u>\$ (5,041,759)</u>	<u>\$ (29,732,835)</u>	<u>\$ (28,836,284)</u>	<u>\$ (34,320,229)</u>	<u>\$ (35,741,467)</u>	<u>\$ (34,874,828)</u>	<u>\$ (33,607,440)</u>	<u>\$ (34,962,383)</u>
<b>General Revenues and Other Changes in Net Position</b>										
Governmental activities:										
Taxes										
Ad valorem	\$ 4,924,583	\$ 5,516,443	\$ 6,103,785	\$ 6,954,957	\$ 7,826,488	\$ 8,215,378	\$ 9,562,605	\$ 9,425,335	\$ 10,007,266	\$ 11,049,835
Sales and use	9,939,608	13,110,732	16,445,407	17,801,087	18,051,847	30,345,420	30,989,873	18,691,071	17,885,038	20,642,215
Franchise	663,553	646,171	771,216	797,114	820,720	860,021	863,890	830,083	885,184	1,037,061
Beer taxes	45,590	47,266	53,223	57,871	52,379	51,970	54,924	48,002	49,723	48,761
Severance taxes	43,190	67,993	46,628	54,741	96,793	115,469	37,822	60,140	65,203	65,772
Video poker taxes	378,946	397,944	579,971	709,181	649,431	636,943	575,499	549,448	566,467	592,508
Occupational licenses	-	-	-	969,842	1,050,681	1,086,920	1,115,935	-	-	1,195,315
State revenue sharing (unrestricted)	-	40,774	43,278	102,950	120,632	113,042	116,731	112,209	111,703	100,029
Unrestricted grants and contributions	77,383	72,256	214,066	112,694	13,218	97,243	282,226	1,788,020	829,277	50,000
Investment earnings	505,220	542,382	1,054,621	1,885,348	2,023,242	1,035,730	380,441	457,255	322,633	281,871
Other general revenues	1,033,139	335,850	723,660	430,793	386,133	625,187	794,349	589,144	873,122	1,626,074
Gain (loss) on disposal of capital assets	202,743	-	360,810	343,050	159,500	-	-	(6,000)	-	-
Capital contributions	-	-	-	-	(7,487,400)	-	-	(2,624,747)	(4,531,592)	(5,745,748)
Transfers	(1,167,980)	(1,625,915)	(1,373,815)	(1,139,425)	(1,018,760)	(5,526,213)	(7,144,321)	(1,100,808)	(2,590,299)	(3,114,940)
Total governmental activities	<u>16,645,975</u>	<u>19,151,896</u>	<u>25,022,850</u>	<u>29,080,203</u>	<u>22,744,904</u>	<u>37,657,110</u>	<u>37,629,974</u>	<u>28,819,152</u>	<u>24,473,725</u>	<u>27,828,753</u>
Business-type activities:										
Taxes										
Ad valorem	82,154	88,487	97,917	111,928	125,735	139,039	163,151	159,795	170,003	187,637
Unrestricted grants and contributions	13,200	48,031	1,060,355	371,637	328,909	-	-	325,136	32,155	43,903
Investment earnings	40,244	44,856	101,117	195,648	186,157	74,775	17,720	22,585	14,680	14,264
Other general revenues	103,059	81,761	73,562	66,766	46,305	110,015	108,589	96,742	101,445	105,588
Gain (loss) on disposal of capital assets	6,080	-	-	-	10,000	-	-	-	-	-
Capital contributions	-	-	-	546,561	8,620,362	-	-	2,624,747	4,531,592	5,745,748
Transfers	1,167,980	1,625,915	1,373,815	1,139,425	1,018,760	5,526,213	7,144,321	1,100,808	2,590,299	3,114,940
Total business-type activities	<u>1,412,717</u>	<u>1,889,050</u>	<u>2,706,766</u>	<u>2,431,965</u>	<u>10,336,228</u>	<u>5,850,042</u>	<u>7,433,781</u>	<u>4,329,813</u>	<u>7,440,174</u>	<u>9,212,080</u>
Total primary government	<u>\$ 18,058,692</u>	<u>\$ 21,040,946</u>	<u>\$ 27,729,616</u>	<u>\$ 31,512,168</u>	<u>\$ 33,081,132</u>	<u>\$ 43,507,152</u>	<u>\$ 45,063,755</u>	<u>\$ 33,148,965</u>	<u>\$ 31,913,899</u>	<u>\$ 37,040,833</u>
<b>Change in Net Position</b>										
Governmental activities	\$ (1,856,877)	\$ 5,652,134	\$ 12,690,259	\$ 3,531,082	\$ (1,345,495)	\$ 9,528,801	\$ 7,055,076	\$ (1,065,933)	\$ (3,876,948)	\$ (1,461,059)
Business-type activities	(5,923,567)	(5,308,222)	9,997,598	(1,751,749)	5,590,343	(341,878)	2,267,212	(659,930)	2,183,407	3,539,509
Total primary government	<u>\$ (7,780,444)</u>	<u>\$ 343,912</u>	<u>\$ 22,687,857</u>	<u>\$ 1,779,333</u>	<u>\$ 4,244,848</u>	<u>\$ 9,186,923</u>	<u>\$ 9,322,288</u>	<u>\$ (1,725,863)</u>	<u>\$ (1,693,541)</u>	<u>\$ 2,078,450</u>



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

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General fund										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,426	\$ 47,076
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	1,921,296	2,128,087
Reserved (1)	-	43,634	35,919	40,106	44,587	44,362	47,815	43,915	-	-
Unreserved (1)	158,943	120,131	254,640	472,164	448,552	1,295,909	1,502,806	1,797,569	-	-
<b>Total general fund</b>	<b>\$ 158,943</b>	<b>\$ 163,765</b>	<b>\$ 290,559</b>	<b>\$ 512,270</b>	<b>\$ 493,139</b>	<b>\$ 1,340,271</b>	<b>\$ 1,550,621</b>	<b>\$ 1,841,484</b>	<b>\$ 1,966,722</b>	<b>\$ 2,175,163</b>
All other governmental funds										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,404	\$ 89,645
Restricted	-	-	-	-	-	-	-	-	43,480,888	44,702,668
Committed	-	-	-	-	-	-	-	-	28,608,152	27,193,481
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	(40,000)	-
Reserved (1)	20,964,055	25,576,993	21,544,636	22,745,897	16,663,785	14,783,974	43,549,330	13,945,373	-	-
Unreserved, reported in:										
Special revenue funds (1)	10,743,914	12,029,707	18,184,551	24,304,780	24,436,592	32,531,832	40,703,485	37,814,660	-	-
Capital project funds (1)	-	-	-	-	-	-	-	37,274,007	-	-
Debt service funds (1)	-	-	-	-	-	-	-	-	-	-
<b>Total all other governmental funds</b>	<b>\$ 31,707,969</b>	<b>\$ 37,606,700</b>	<b>\$ 39,729,187</b>	<b>\$ 47,050,677</b>	<b>\$ 41,100,377</b>	<b>\$ 47,315,806</b>	<b>\$ 84,252,815</b>	<b>\$ 89,034,040</b>	<b>\$ 72,134,444</b>	<b>\$ 71,985,794</b>

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									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>Revenues</b>										
Taxes	\$ 14,864,191	\$ 18,627,175	\$ 22,549,192	\$ 25,465,225	\$ 26,527,766	\$ 39,197,741	\$ 41,127,977	\$ 28,665,854	\$ 28,458,771	\$ 32,284,558
Licenses and permits	978,911	1,010,209	1,089,417	1,388,013	1,455,933	1,587,966	1,498,532	1,606,345	1,480,618	1,657,504
Intergovernmental	2,826,984	1,925,693	3,131,264	2,261,182	1,520,851	2,219,767	3,150,893	5,273,213	5,277,335	8,514,049
Charges for services	1,036,351	1,124,838	1,194,329	1,413,903	1,449,503	1,386,550	1,260,890	1,496,231	1,665,084	1,472,023
Fines and forfeitures	1,046,540	878,707	967,154	876,480	907,987	1,195,296	1,555,070	2,244,334	2,844,801	2,136,980
Investment earnings	505,211	541,412	1,054,621	1,885,348	2,023,241	1,035,730	380,441	458,871	322,633	301,013
Other revenues	1,264,134	390,777	1,161,829	907,364	700,593	799,472	1,035,103	495,849	410,420	611,404
Total revenues	<u>22,522,322</u>	<u>24,498,811</u>	<u>31,147,806</u>	<u>34,197,515</u>	<u>34,585,874</u>	<u>47,422,522</u>	<u>50,008,906</u>	<u>40,240,697</u>	<u>40,459,662</u>	<u>46,977,531</u>
<b>Expenditures</b>										
General government	4,684,560	4,469,305	4,811,335	4,782,777	5,546,965	6,264,982	6,824,186	7,366,088	7,794,390	8,427,866
Public safety	2,636,893	3,405,195	4,365,647	4,079,665	5,580,415	6,347,730	7,475,904	7,737,593	6,400,451	6,342,388
Public works	7,382,555	5,746,513	8,307,752	13,569,322	19,343,414	14,875,163	14,718,994	18,458,119	24,418,233	2,626,187
Health and welfare	1,105,244	1,337,498	778,909	1,441,259	1,345,637	1,833,142	2,143,589	2,794,496	2,733,276	1,876,905
Economic development	1,211,094	575,173	877,370	1,822,107	1,248,035	1,620,439	1,921,359	1,601,432	1,480,564	1,350,753
Transportation	5,505,105	4,791,001	5,658,294	-	-	-	-	-	-	13,468,015
Culture and recreation	-	-	-	553,529	930,505	939,830	938,068	903,551	919,769	956,498
Debt Service:										
Principal	5,307,225	3,318,407	3,693,889	4,036,126	5,176,487	9,768,075	4,786,255	6,017,833	5,781,191	6,035,721
Interest	-	2,427,445	2,652,289	2,596,764	2,324,416	2,324,416	2,324,416	4,419,253	3,370,560	2,917,398
Bond issuance costs	-	-	-	-	-	-	-	-	226,597	-
Total expenditures	<u>27,832,676</u>	<u>26,070,537</u>	<u>31,145,485</u>	<u>32,881,549</u>	<u>41,495,874</u>	<u>43,973,777</u>	<u>41,132,771</u>	<u>49,298,365</u>	<u>53,125,031</u>	<u>44,001,731</u>
Excess (deficiency) of revenues over (under) expenditures	(5,310,354)	(1,571,726)	2,321	1,315,966	(6,910,000)	3,448,745	8,876,135	(9,057,668)	(12,665,369)	2,975,800
<b>Other financing sources (uses)</b>										
Sale of capital assets	-	-	-	-	-	-	-	30,000	-	-
Proceeds of debt issued	11,695,000	9,101,194	3,620,776	7,366,659	1,959,329	4,966,000	29,930,000	15,000,000	800,000	198,931
Issuance of refunding bonds	-	-	-	-	-	-	-	7,370,000	8,545,000	-
Premium on debt issuance	-	-	-	-	-	-	-	14,835	654,056	-
Payment to refunding bond escrow agent	-	-	-	-	-	-	-	(7,184,271)	(11,517,746)	-
Transfers in	8,131,416	6,305,581	6,185,772	6,533,531	11,595,676	11,994,408	11,230,223	13,636,699	12,239,829	15,517,564
Transfers out	(9,305,796)	(7,931,496)	(7,559,587)	(7,672,956)	(12,614,436)	(13,346,592)	(12,889,036)	(14,737,507)	(14,830,128)	(18,632,504)
Total other financing sources (uses)	<u>10,520,620</u>	<u>7,475,279</u>	<u>2,246,961</u>	<u>6,227,234</u>	<u>940,569</u>	<u>3,613,816</u>	<u>28,271,187</u>	<u>14,129,756</u>	<u>(4,108,989)</u>	<u>(2,916,009)</u>
Net change in fund balances	<u>\$ 5,210,266</u>	<u>\$ 5,903,553</u>	<u>\$ 2,249,282</u>	<u>\$ 7,543,200</u>	<u>\$ (5,969,431)</u>	<u>\$ 7,062,561</u>	<u>\$ 37,147,322</u>	<u>\$ 5,072,088</u>	<u>\$ (16,774,358)</u>	<u>\$ 59,791</u>
Debt service, (interest and principal only) as a percentage of noncapital expenditures	<u>19.1%</u>	<u>12.7%</u>	<u>11.9%</u>	<u>20.2%</u>	<u>12.5%</u>	<u>30.5%</u>	<u>17.3%</u>	<u>27.7%</u>	<u>24.7%</u>	<u>20.3%</u>

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

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

(Unaudited)

<b>Fiscal Year</b>	<b>Parish</b>	<b>Overlapping Rates</b>	
	<b>Direct Rate (1)</b>	<b>St. John the Baptist Parish School Board</b>	<b>St. John the Baptist Parish Sheriff's Office</b>
2003	2.00%	2.25%	0.25%
2004	2.25%	2.25%	0.25%
2005	2.25%	2.25%	0.25%
2006	2.25%	2.25%	0.25%
2007	2.25%	2.25%	0.25%
2008	2.25%	2.25%	0.25%
2009	2.25%	2.25%	0.25%
2010	2.25%	2.25%	0.25%
2011	2.25%	2.25%	0.25%
2012	2.25%	2.25%	0.25%

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

Source: St. John the Baptist Parish Finance Department.

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

<b>Fiscal Year</b>	<b>Real Estate</b>	<b>Other Property</b>	<b>Total Assessments</b>	<b>Less: Tax Exempt Real Property</b>	<b>Total Taxable Assessed Value</b>	<b>Total Direct Tax Rate</b>	<b>Estimated Actual Taxable Value</b>	<b>Value as a Percentage of Actual Value</b>
2003	\$ 26,291,242	\$ 216,130,028	\$ 242,421,270	\$ 67,444,625	\$ 174,976,645	40.54	\$ 1,671,870,828	14.50%
2004	28,889,702	237,168,743	266,058,445	73,278,332	192,780,113	40.15	1,834,885,828	14.50%
2005	29,871,639	255,812,283	285,683,922	75,088,592	210,595,330	40.15	1,970,233,945	14.50%
2006	33,362,856	289,323,687	322,686,543	77,905,006	244,781,537	40.15	2,225,424,434	14.50%
2007	35,877,519	320,020,783	355,898,302	80,999,207	274,899,095	40.06	2,454,471,048	14.50%
2008	36,513,826	346,273,001	382,786,827	83,574,781	299,212,046	38.89	2,639,909,152	14.50%
2009	174,857,996	260,387,742	435,245,738	83,892,520	351,353,218	38.89	3,001,694,745	14.50%
2010	176,606,576	262,991,619	439,598,195	90,802,704	348,795,491	38.89	3,031,711,692	14.50%
2011	186,573,102	268,914,623	455,487,725	86,298,781	369,188,944	38.89	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%

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	
2003	39.34	1.2	40.54	22.47	24.12	46.59	87.13
2004	38.95	1.2	40.15	22.47	24.12	46.59	86.74
2005	38.95	1.2	40.15	22.47	24.12	46.59	86.74
2006	40.15	-	40.15	22.93	24.12	47.05	87.20
2007	40.06	-	40.06	21.92	22.00	43.92	83.98
2008	38.89	-	38.89	21.83	22.00	43.83	82.72
2009	38.89	-	38.89	21.49	18.00	39.49	78.38
2010	38.89	-	38.89	21.49	18.00	39.49	78.38
2011	38.89	-	38.89	21.49	18.00	39.49	78.38
2012	38.76	-	38.76	21.31	18.00	39.31	78.07

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

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

(Unaudited)

<b>Taxpayer</b>	<b>December 31, 2012</b>			<b>December 31, 2003</b>		
	<b>Taxable Assessed Value</b>	<b>Rank</b>	<b>Percentage of Total Parish Taxable Assessed Value</b>	<b>Taxable Assessed Value</b>	<b>Rank</b>	<b>Percentage of Total Parish Taxable Assessed Value</b>
Marathon Ashland LLC	\$ 203,924,484	1	44.77%	\$55,014,082	1	22.69%
Arcelormittal Laplace	10,333,057	2	2.27%			
Du Pont Performance Elastomers	8,804,863	3	1.93%			
Entergy Louisiana, Inc.	7,596,970	4	1.67%	3,977,790	5	1.64%
E.I. Dupont Denemours & Co.	6,835,223	5	1.50%	8,485,556	2	3.50%
Enjet, Inc.	6,643,654	6	1.46%			
Nalco Chemical Company	5,484,954	7	1.20%	4,924,645	3	2.03%
Bengal Pipeline Company	4,510,330	8	0.99%			
Clark Oil Trading Company	4,419,041	9	0.97%			
Evonik Stockhausen Louisiana	3,919,619	10	0.86%			
DuPont Dow Elastomers				4,207,485	4	1.74%
Louisiana Machinery Co.				3,509,212	6	1.45%
Bayou Steel Corporation				3,243,212	7	1.34%
Hibernia National Bank				2,979,794	8	1.23%
Reserve Telephone Co.				2,680,660	9	1.11%
Stockhausen Louisiana				2,550,091	10	1.05%
	<u>\$ 262,472,195</u>		<u>57.62%</u>	<u>\$91,572,527</u>		<u>37.78%</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>
2003	\$ 6,873,512	Not Available	Not Available	Not Available	\$ 6,550,595	95.30%
2004	7,148,253	Not Available	Not Available	Not Available	6,826,931	95.50%
2005	7,783,077	Not Available	Not Available	Not Available	7,646,868	98.25%
2006	8,441,990	Not Available	Not Available	Not Available	8,333,651	98.72%
2007	7,081,602	Not Available	Not Available	Not Available	7,003,984	98.90%
2008	8,730,484	Not Available	Not Available	Not Available	8,599,294	98.50%
2009	9,684,752	Not Available	Not Available	Not Available	9,394,209	97.00%
2010	10,038,967	Not Available	Not Available	Not Available	9,585,130	95.48%
2011	10,625,715	Not Available	Not Available	Not Available	10,177,269	95.78%
2012	11,809,855	Not Available	Not Available	Not Available	11,706,615	99.13%

Source: St. John the Baptist Parish Finance Department

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

Fiscal Year	Governmental Activities						Business-Type Activities		Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	Public Improvement Bonds	General Obligation Bonds	Certificates of Indebtedness	Sales Tax Bonds	Capital Lease Obligations	Promisory Notes/Loans	Revenue Bonds	Capital Lease Obligations			
2003	\$ 21,757,055	\$ 25,455,000	\$ 1,480,000	\$ 330,000	\$ 1,023,723	\$ 200	\$ 8,343,150	\$ 2,367	\$ 58,391,495	5.00%	\$ 1,305
2004	20,203,687	32,590,000	1,948,000	305,000	791,149	800,200	8,084,173	-	64,722,209	5.97%	1,405
2005	18,575,318	32,265,000	2,478,000	1,619,574	832,295	-	7,807,282	-	63,577,469	5.82%	1,370
2006	16,846,948	30,690,000	8,365,000	2,291,409	960,288	-	7,506,983	-	66,660,628	6.10%	1,437
2007	15,038,578	29,045,000	8,421,000	2,153,245	1,722,441	-	7,183,869	-	63,564,133	5.81%	1,368
2008	13,140,208	27,500,000	7,595,000	2,015,081	1,671,630	-	6,834,086	-	58,756,005	5.31%	1,250
2009	11,141,838	55,520,000	6,730,000	2,291,917	1,337,530	-	6,465,763	-	83,487,048	7.53%	1,773
2010	23,510,000	53,260,000	1,595,000	6,559,000	998,250	-	6,168,581	-	92,090,831	9.59%	2,005
2011	21,150,000	48,330,000	2,199,000	5,881,000	676,059	-	5,747,251	-	83,983,310	8.74%	1,829
2012	19,090,000	45,700,000	1,802,000	5,171,000	437,339	198,931	4,720,000	-	77,119,270	8.03%	1,723

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

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



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

(Unaudited)

<b>Fiscal Year</b>	<b>General Bonded Debt Outstanding</b>			<b>Percentage of Estimated Actual Taxable Value of Property (1)</b>	<b>Per Capita (2)</b>
	<b>General Obligation Bonds</b>	<b>Debt Service Monies Available</b>	<b>Net General Obligation Bonds Outstanding</b>		
2003	\$ 25,455,000	\$ 4,176,704	\$ 21,278,296	1.27%	\$ 475.51
2004	32,590,000	4,850,482	27,739,518	1.51%	602.38
2005	32,265,000	5,257,860	27,007,140	1.37%	582.14
2006	30,690,000	6,133,809	24,556,191	1.10%	529.31
2007	29,045,000	7,566,452	21,478,548	0.88%	462.18
2008	27,500,000	11,599,192	15,900,808	0.60%	338.36
2009	55,520,000	14,026,585	41,493,415	1.38%	881.23
2010	53,260,000	13,860,981	39,399,019	1.30%	857.92
2011	48,330,000	12,386,632	35,943,368	1.14%	782.67
2012	45,700,000	12,869,280	32,830,720	0.96%	733.52

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, 2012**

(Unaudited)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable (1)</u>	<u>Estimated Share of Overlapping Debt</u>
<b>Direct:</b>			
St. John the Baptist Parish	\$ 71,961,931	100%	\$ 71,961,931
<b>Overlapping:</b>			
St. John the Baptist Parish School Board (2)	63,963,000	100%	63,963,000
<b>Total direct and overlapping debt</b>	<u>\$ 135,924,931</u>		<u>\$ 135,924,931</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					Fiscal Year				
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Debt Limit	\$ 83,653,689	\$ 84,847,445	\$ 93,120,456	\$ 99,989,373	\$ 124,564,406	\$ 133,975,389	\$ 152,336,008	\$ 153,859,368	\$ 159,420,704	\$ 173,255,384
Total net debt applicable to limit	<u>21,278,296</u>	<u>27,739,518</u>	<u>27,007,140</u>	<u>24,556,191</u>	<u>21,478,548</u>	<u>15,900,808</u>	<u>41,493,415</u>	<u>39,399,019</u>	<u>35,943,368</u>	<u>32,830,720</u>
Legal debt margin	<u>\$ 62,375,393</u>	<u>\$ 57,107,927</u>	<u>\$ 66,113,316</u>	<u>\$ 75,433,182</u>	<u>\$ 103,085,858</u>	<u>\$ 118,074,581</u>	<u>\$ 110,842,593</u>	<u>\$ 114,460,349</u>	<u>\$ 123,477,336</u>	<u>\$ 140,424,664</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>25.44%</u>	<u>32.69%</u>	<u>29.00%</u>	<u>24.56%</u>	<u>17.24%</u>	<u>11.87%</u>	<u>27.24%</u>	<u>25.61%</u>	<u>22.55%</u>	<u>18.95%</u>

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

Assessed value	\$495,015,384
Debt limit -- 35% of assessed value	173,255,384
Deduct - Amount of debt applicable to debt limit	<u>32,830,720</u>
Legal debt margin	<u>\$140,424,664</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 SIX FISCAL YEARS**

(Unaudited)

<b>Fiscal Year</b>	<b>Sales Tax and Revenue Bonds</b>			
	<b>Sales Tax Collections</b>	<b>Debt Service</b>		<b>Coverage</b>
		<b>Principal</b>	<b>Interest</b>	
2007	\$ 18,051,847	\$ 1,940,000	\$ 989,750	6.16
2008	30,345,420	1,750,000	783,938	11.98
2009	30,989,873	2,260,000	532,961	11.10
2010	18,691,071	678,917	284,894	19.39
2011	17,885,038	678,000	258,676	19.09
2012	20,642,215	710,000	230,730	21.94

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

Information for fiscal years prior to 2006 is not available.

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

(Unaudited)

<b>Fiscal Year</b>	<b>(1) Population</b>	<b>Personal Income</b>	<b>(1) Per Capita Personal Income</b>	<b>(1) Unemployment Rate</b>
2003	44,748	\$ 1,167,922,800	\$ 26,100	8.9%
2004	46,050	1,084,385,400	23,548	4.2%
2005	46,393	1,092,462,364	23,548 *	7.0%
2006	46,393	1,092,462,364	23,548 *	8.8%
2007	46,472	1,094,322,656	23,548 *	4.6%
2008	46,994	1,106,614,712	23,548 *	3.8%
2009	47,086	1,108,781,128	23,548	6.5%
2010	45,924	960,776,004	20,921	4.0%
2011	45,924	960,776,004	20,921 *	6.8%
2012	44,758	960,776,004	20,921 *	7.8%

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

\* Latest information available.

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

(Unaudited)

Employer	Location	2012			2003		
		Employees	Rank	% of Total St. John Parish Employment	Employees	Rank	% of Total St. John Parish Employment
Marathon Oil	Garyville	1,400	1	6.32%	*	*	*
St. John Parish School Board	Reserve	800	2	3.61%	*	*	*
ArcelorMittal Steel	Laplace	404	3	1.82%	*	*	*
DuPont	Laplace	377	4	1.70%	*	*	*
Walmart	Laplace	370	5	1.67%	*	*	*
River Parish Hospital	Laplace	332	6	1.50%	*	*	*
Nalco Chemical	Garyville	262	7	1.18%	*	*	*
Louisiana Machinery	Reserve	140	8	0.63%	*	*	*
Cargill	Reserve	138	9	0.62%	*	*	*
Pinnacle Polymers	Garyville	<u>108</u>	10	0.49%	<u>*</u>	<u>*</u>	<u>*</u>
TOTAL		<u>4,331</u>		<u>19.54%</u>	<u>*</u>		<u>*</u>

\* Did not report in 2003

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 SEVEN FISCAL YEARS  
(Unaudited)**

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

Source: St. John Parish Finance Department

Note: Information for fiscal years prior to 2006 is not available.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**SCHEDULE 18 -- OPERATING INDICATORS BY FUNCTION**  
**LAST SEVEN FISCAL YEARS**

(Unaudited)

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

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

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

Information for fiscal years prior to 2006 is not available.



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

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

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

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

Information for fiscal years prior to 2006 is not available.

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

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**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED  
ON AN AUDIT OF 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of St. John the Baptist Parish Council (the “Parish”), as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the Parish’s basic financial statements and have issued our report thereon dated June 26, 2013.

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 the Parish’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Parish’s internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified a certain deficiency in internal control that we consider to be a material weakness.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a

deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs, as item **2012-01** 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*.

### The Parish's Response to Findings

The Parish's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Parish's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### Purpose of this Report

This report is intended solely for the information and use of the Council, the Parish's management, the Legislative Auditor of the State of Louisiana, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Carr, Riggs & Ingram, LLC*

June 26, 2013

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

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 Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Parish’s major federal programs for the year ended December 31, 2012. The Parish’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Management’s Responsibility

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

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of the Parish’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Parish’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Parish's compliance.

#### Opinion on Each Major Federal Program

In our opinion, the Parish, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012.

#### Report on Internal Control Over Compliance

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

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

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



The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133, and is intended solely for the information and use of the Council, the Parish's management, the Legislative Auditor of the State of Louisiana, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Carr, Riggs & Ingram, LLC*

June 26, 2013

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2012**

<u>Federal Grantor/Pass-Through or Grantor/Program or Cluster Title</u>	<u>Grant Pass-Through Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
<b>United States Department of Homeland Security</b>			
Passed-through Louisiana Department of Military Affairs:			
Public Assistance Grant – Hurricane Isaac	* 4080-DR-LA	97.036	\$ 4,677,757
Hazard Mitigation Grant Program	* SRL-PJ-06-LA	97.039	165,384
Emergency Management Performance Grant		97.042	<u>44,062</u>
Total United States Department of Homeland Security			<u>4,887,203</u>
<b>United States Department of Health and Human Services</b>			
Passed-through the Louisiana Housing Finance Agency:			
Low-Income Home Energy Assistance (LIHEAP)	PY2012	93.568	277,904
Community Services Block Grant (CSBG)	2012P0072	93.569	112,870
Cities Readiness Initiative		93.069	<u>17,457</u>
Total United States Department of Health and Human Services			<u>408,231</u>
<b>United States Department of Agriculture</b>			
Passed-through the Louisiana Department of Health and Human Resources:			
Summer Food Service Program for Children		10.559	176,524

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
For the Year Ended December 31, 2012**

<u>Federal Grantor/Pass-Through or Grantor/Program or Cluster Title</u>	<u>Grant Pass-Through Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
Total United States Department of Agriculture			\$ <u>176,524</u>
<b>United States Department of Energy</b>			
Energy Efficiency and Conservation Block Grant	EEA-1046	81.128	<u>245,529</u>
Total United States Department of Energy			<u>245,529</u>
<b>United States Department of Interior</b>			
Coastal Impact Assistance Program	M11AF00194	15.426	<u>232,234</u>
Total United States Department of Interior			<u>232,234</u>
<b>United States Department of Treasury</b>			
Volunteer Income Tax Assistance (VITA) Matching Grant Program		21.009	<u>336</u>
Total United States Department of Treasury			<u>336</u>
<b>United States Department of Housing and Urban Development</b>			
Community Development Block Grants	684277	14.218	<u>530,621</u>
Total United States Department of Housing and Urban Development			<u>530,621</u>

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
For the Year Ended December 31, 2012**

<u>Federal Grantor/Pass-Through or Grantor/Program or Cluster Title</u>		<u>Grant Pass-Through Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
<b>United States Department of Transportation</b>				
Recreational Trails Program	*	H.007559.6	20.219	\$ 868,885
Highway Planning and Construction		H.009282	20.205	<u>8,097</u>
United States Department of Transportation				<u>876,982</u>
Total Federal Awards				<u>\$7,357,660</u>

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 2012**

**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, 2012. All federal financial assistance received directly from federal agencies is included on the schedule, as well as federal financial assistance passed-through other government agencies.

**NOTE 2 - BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, in accordance with generally accepted accounting principles, which is described in Note 1 to the Parish's basic financial statements for the year ended December 31, 2012.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended December 31, 2012**

**A. SUMMARY OF AUDITOR’S RESULTS**

1. The auditor’s report expresses an unqualified opinion on the financial statements of the St. John the Baptist Parish Council (the “Parish”).
2. One (1) control deficiency in internal control over financial reporting is reported in the *Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. This deficiency is considered to be a material weakness (**2012-01**).
3. No instances of noncompliance material to the financial statements of the Parish are reported in the *Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards*.
4. No significant deficiencies relating to the audit of major federal award programs are reported in the *Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133*.
5. The auditor’s report on compliance for the major federal award programs for the Parish expresses an unqualified opinion on all major federal programs.
6. The auditor’s report on compliance for the major federal award programs disclosed no findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133.
7. The following programs were identified as major programs:

<u>Name of Federal Program (or Cluster)</u>	<u>CFDA No.</u>
Public Assistance Grant – Hurricane Isaac	97.036
Hazard Mitigation Grant Program	97.039
Recreational Trails Program	20.219

8. The threshold for distinguishing Types A programs was \$300,000.
9. A determination was made that the Parish was a low-risk auditee.
10. A management letter was not issued for the year ended December 31, 2012.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
**For the Year December 31, 2012**

**B. FINDINGS RELATED TO THE FINANCIAL STATEMENTS**

2012-01: INTERNAL CONTROLS OVER FIXED ASSETS

**Classification** – Material Weakness

**Observation** – We noted several errors that cumulatively indicated a weakness in internal control surrounding the accuracy of the Parish's fixed assets listing. The errors primarily occurred due to the Parish's Finance Department being focused on other critical accounting responsibilities during the Hurricane Isaac recovery.

We noted the following matters:

- Finance Department personnel were unable to properly calculate depreciation expense for the current year.
- Certain current year additions to fixed assets were entered with incorrect in service dates.
- Certain land that was purchased in the current year by the Parish was not timely recorded in the fixed assets listing.
- Current year completed construction in progress projects were not timely recorded in the fixed assets listing.
- Certain vehicles that were damaged by Hurricane Isaac could not be located on the fixed assets listing.
- Certain current year improvements to the utilities and sewerage systems were recorded in the fixed assets listing twice.
- Several equipment and vehicles purchased in the current year were not timely recorded in the fixed assets listing.

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

The accounting errors primarily occurred due to the Parish's Finance Department being focused on other critical accounting responsibilities related to Hurricane Isaac recovery. In addition, the Parish's Finance Department lacked adequate training with respect to the AS400 fixed asset accounting system.

**Recommendation** – We recommend the Parish implement the following policies and procedures to improve its internal controls over fixed assets:

- Ensure that construction projects are properly removed from construction in progress and entered into the fixed assets listing upon completion.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
**For the Year December 31, 2012**

- Additions should be entered into the fixed assets listing as of the date they were placed into service.
- Adopt a universal identification numbering system for fixed assets in order to better track assets after they have been placed into service.
- Perform a physical inventory of its fixed assets and reconcile them to its fixed assets listing.
- Ensure that appropriate personnel are adequately trained with respect to fixed assets accounting utilizing the AS400 accounting software system.

**C. FINDINGS AND QUESTIONED COSTS RELATED TO MAJOR FEDERAL AWARD PROGRAMS**

There were no findings pertaining to major Federal award programs noted during the year ended December 31, 2012.



**ST. JOHN THE BAPTIST PARISH COUNCIL  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
For the Year Ended December 31, 2012**

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

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

**SECTION II FINDINGS RELATED TO MAJOR FEDERAL AWARD PROGRAMS**

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

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

A Management Letter was not issued in the prior year.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
MANAGEMENT'S CORRECTIVE ACTION PLAN  
For the Year Ended December 31, 2012**

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

2012-01: INTERNAL CONTROLS OVER FIXED ASSETS

**Classification** – Material Weakness

**Corrective Action Plan** – The Parish will adopt an identification numbering system for fixed assets in order to track all assets once they are placed in service. New additions will be entered into the fixed assets system as of the date they were placed into service.

The Parish will ensure that construction projects are properly removed from construction in progress and entered into the fixed assets listing upon completion.

The Parish will ensure that appropriate personnel are properly trained in order to process future fixed assets in the AS400 accounting software system.

**SECTION II FINDINGS RELATED TO MAJOR FEDERAL AWARD PROGRAMS**

There were no findings pertaining to major Federal award programs noted during the year ended December 31, 2012.