

St. John the Baptist Parish
LaPlace, Louisiana

ANNUAL FINANCIAL REPORT

December 31, 2023



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St. John the Baptist Parish, Louisiana
Parish Officials
As of December 31, 2023

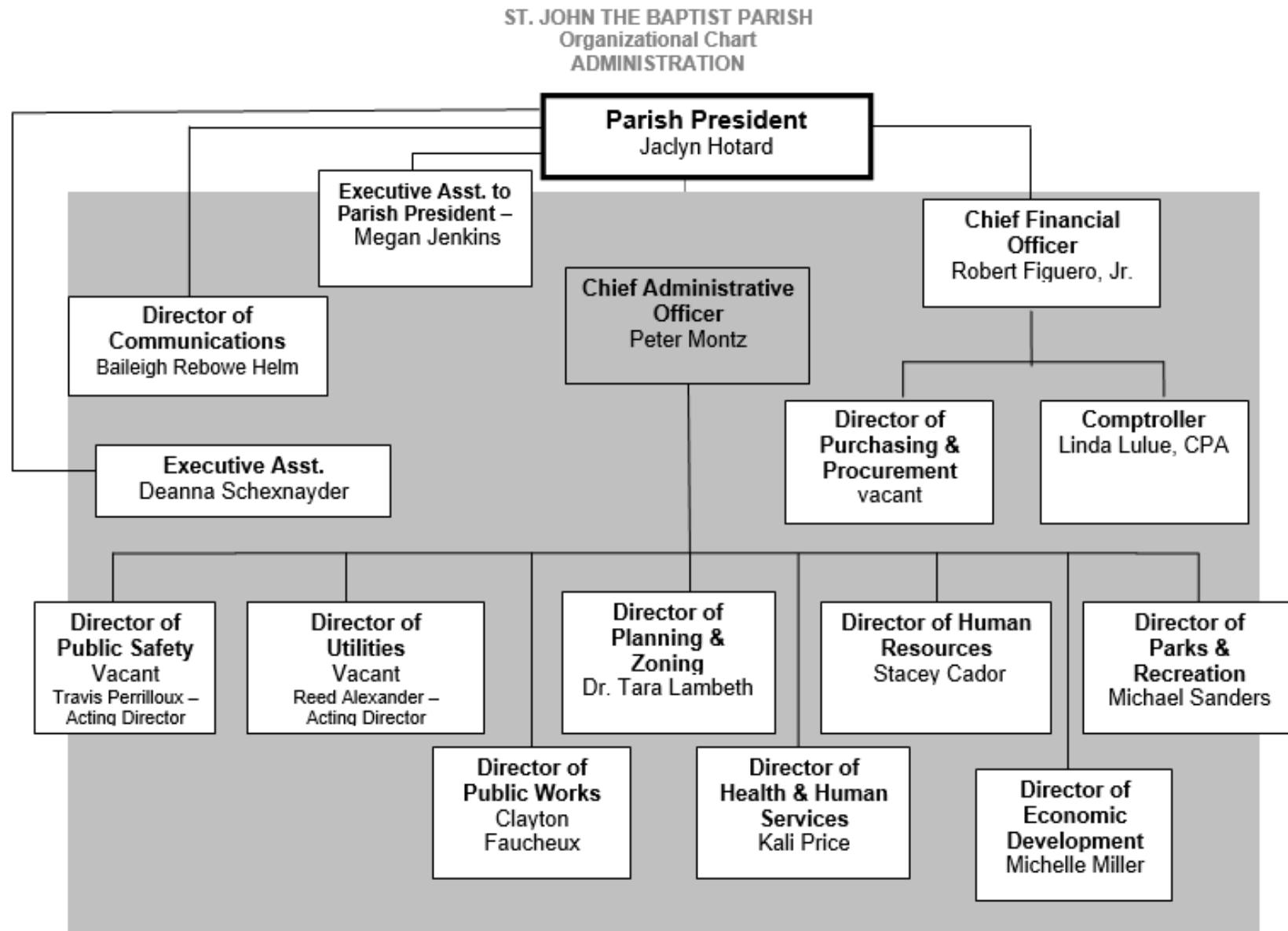
PRINCIPAL OFFICIALS

MICHAEL P. WRIGHT	Chairperson
KURT BECNEL	Vice-Chairperson
JACLYN HOTARD	Parish President
PETER MONTZ	Chief Administrative Officer
ROBERT FIGUERO, JR.	Chief Financial Officer

PARISH COUNCIL

LENNIX MADERE, JR.	Division A
MICHAEL P. WRIGHT	Division B
KURT BECNEL	District I
WARREN TORRES, JR.	District II
TAMMY HOUSTON	District III
TYRA DUHE-GRIFFIN	District IV
ROBERT ARCURI	District V
TONIA SCHNYDER	District VI
TANYA FAUCHAUX	District VII

St. John the Baptist Parish, Louisiana
Organizational Chart
As of December 31, 2023





REPORT



INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the St. John the Baptist Parish Council (the Parish), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements as listed in the table of contents.

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 unit, each major fund, and the aggregate remaining fund information of the Parish, as of December 31, 2023, 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Parish and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Other Matter – Prior Period Adjustment and Restatement of 2022 Financial Statements

As described in Note 2, the Parish restated its 2022 financial statements related to the Wastewater Utility System Proprietary fund and the Roads and Bridges fund. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Parish's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Parish's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5-16, OPEB Schedules on page 97, Budgetary Comparison Information on Pages 100-115, Schedule of Proportionate Share of Net Pension Liability on page 98, and Schedule of Employer Contributions to Pension Funds on Page 99 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary 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 accompanying combining and individual fund statements and schedules, the schedule of compensation paid to board members and parish president, the schedule of compensation, benefits and other payments, and the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 fund statements and schedules, the schedule of compensation paid to board members and parish president, the schedule of compensation, benefits and other payments, 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.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon, and the justice system funding schedules. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2024, on our consideration of the Parish's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Parish's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Parish's internal control over financial reporting and compliance.

Carr, Riggs & Ingram, L.L.C.

Metairie, Louisiana
September 30, 2024



REQUIRED SUPPLEMENTARY INFORMATION (PART I)



**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2023**

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, 2023. Please read it in conjunction with the transmittal letter at the front of this report and the Parish's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

The assets and deferred outflows of resources of St. John the Baptist Parish Council exceeded its liabilities and deferred inflows of resources by approximately \$221 million at December 31, 2023. Of this amount approximately \$135 million is net investment in capital assets. The Parish has an unrestricted net position (deficit) balance of approximately \$(9.3) million in the governmental activities and \$(2.8) million in its business-type activities that may be used to meet its ongoing obligations.

The total net position of the Parish increased in 2023 by approximately \$25.4 million. Net position of governmental and business-type activities increased by approximately \$22.4 million and \$3.0 million, respectively. The increase in net position of both governmental and business-type activities is attributed primarily to an increase in current assets and a reduction in long-term debt.

As of the close of the current year, the Parish's governmental funds reported combined ending fund balances of approximately \$118.6 million, an increase of approximately \$26.0 million in comparison with the prior year. At the end of the current year, unassigned fund balance for the General Fund was approximately \$6.7 million, or 63% of the total General Fund expenditures.

The Parish's total debt increased by approximately \$18.9 million during the current year. This change was due to scheduled debt payments offset by the issuance of \$30 million in Ida Recovery loans.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2023

Government-Wide Financial Statements

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

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

- **Governmental activities** – This category includes most of the Parish's basic services such as public safety, public works, economic development and general government. Sales taxes and property taxes finance most of this activity.
- **Business-type activities** – This category reflects operations that are financed and operated in a manner similar to private businesses where the Parish charges a fee for services it provides. The Parish's water, sewer, solid waste, and mosquito abatement systems are included here.
- **Component Unit** – This category includes the St. John Parish Library. This entity is legally separate from the Parish, but the Parish is financially accountable for it. The Library issues separate financial statements and has a year end of December 31. Complete financial statements may be obtained directly from the administrative office of St. John the Baptist Parish Library, 1334 West Airline Highway, LaPlace, Louisiana 70068. See Note 1 for further details.

Fund Financial Statements

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

The Parish has two types of funds:

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2023**

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

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

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

Notes to Financial Statements

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

Other Information

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As mentioned earlier, the assets and deferred outflows of St. John the Baptist Parish Council exceeded its liabilities and deferred inflows of resources by approximately \$221 million at December 31, 2023. The largest portion (61.2%) of the net position is net investment in capital assets, which reflects capital assets net of any related outstanding debt associated with the acquisition of those assets less any unused proceeds of the debt issued. The Parish uses these capital assets to provide services to its citizens. Consequently, these assets are not available for future spending. Although the Parish's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, as the capital assets themselves cannot be used to liquidate these liabilities.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2023

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

Statement of Net Position*						
(in thousands)						
	Governmental		Business-type		Total	
	Activities		Activities		Total	
	2023	2022	2023	2022	2023	2022
	(as restated)		(as restated)		(as restated)	
Assets						
Current and other assets	\$ 140,980	\$ 128,724	\$ 20,319	\$ 8,609	\$ 161,299	\$ 137,333
Capital assets	<u>118,958</u>	<u>110,778</u>	<u>120,196</u>	<u>121,705</u>	<u>239,154</u>	<u>232,483</u>
Total assets	<u>259,938</u>	<u>239,502</u>	<u>140,515</u>	<u>130,314</u>	<u>400,454</u>	<u>369,816</u>
Deferred outflows	<u>14,208</u>	<u>10,218</u>	<u>5,064</u>	<u>3,463</u>	<u>19,272</u>	<u>13,681</u>
Liabilities						
Long-term liabilities	143,663	117,226	23,068	20,355	166,731	137,581
Other liabilities	<u>11,236</u>	<u>28,547</u>	<u>12,471</u>	<u>3,430</u>	<u>23,707</u>	<u>31,977</u>
Total liabilities	<u>154,899</u>	<u>145,773</u>	<u>35,539</u>	<u>23,785</u>	<u>190,438</u>	<u>169,558</u>
Deferred inflows	<u>6,157</u>	<u>13,247</u>	<u>2,268</u>	<u>5,262</u>	<u>8,425</u>	<u>18,509</u>
Net position						
Net investment in capital assets	26,055	33,929	109,130	111,853	135,185	145,782
Restricted	96,343	76,630	1,416	2,889	97,759	79,519
Unrestricted	<u>(9,308)</u>	<u>(19,859)</u>	<u>(2,773)</u>	<u>(10,011)</u>	<u>(12,081)</u>	<u>(29,870)</u>
Total net position	<u>\$ 113,090</u>	<u>\$ 90,700</u>	<u>\$ 107,773</u>	<u>\$ 104,731</u>	<u>\$ 220,863</u>	<u>\$ 195,431</u>

Another portion of St. John the Baptist Parish's net position (44.2%) 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 by approximately \$3.0 million due primarily to acquisitions of capital assets in the current year. The Parish's governmental activities net position increased approximately \$22.4 million. The increase in net position of

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2023

governmental activities is attributed to primarily to an increase in current assets and a reduction in long-term debt. The Parish increased its reserve for uncollectible accounts related to water sales from approximately \$10.2 million to approximately \$10.6 million, for the years ended December 31, 2022 and 2023, respectively. The primary cause for the increase was due to an increase in the total receivable balance as well as an increase in the share of that balance representing accounts that were 90 days or more past due.

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

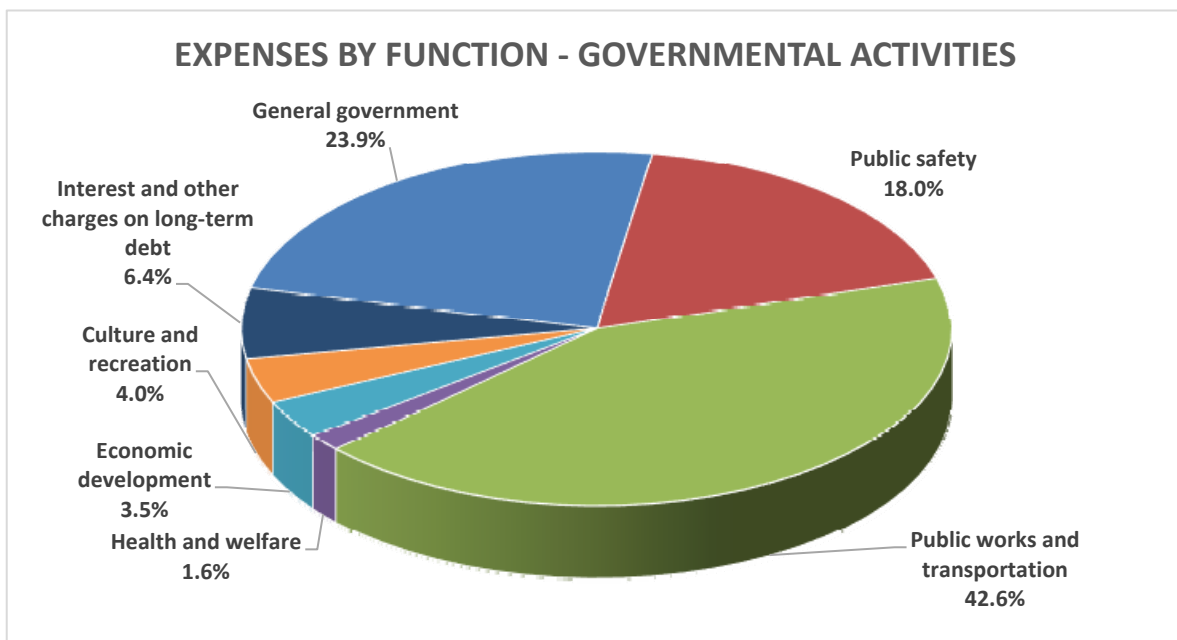
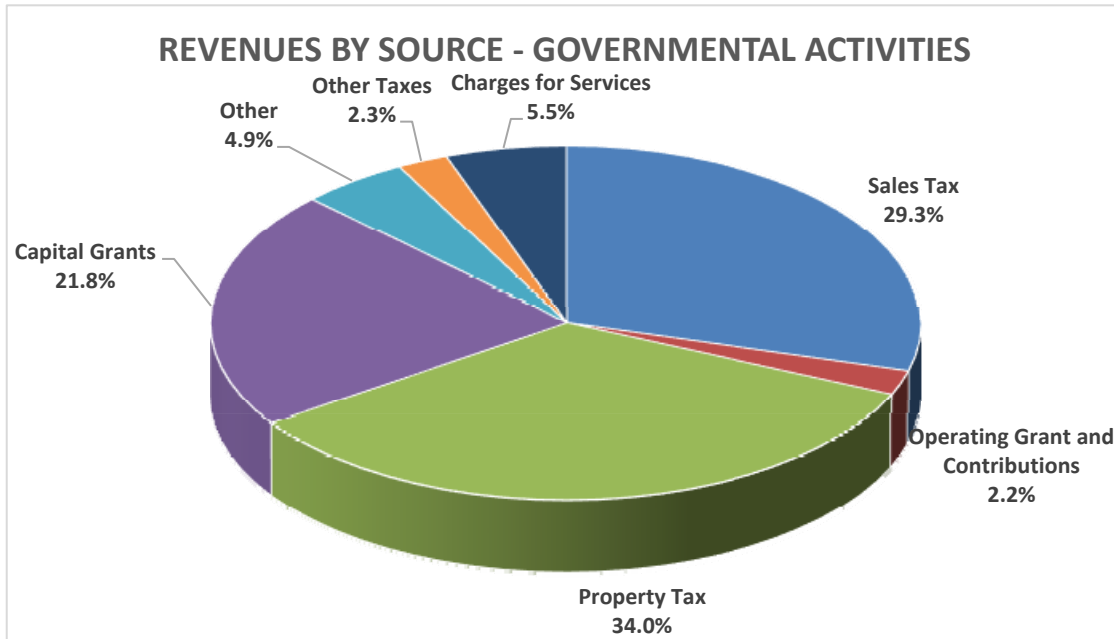
Change in Net Position (in thousands)						
	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues						
Program revenues						
Charges for services	\$ 5,138	\$ 3,222	\$ 16,361	\$ 12,827	\$ 21,499	\$ 16,049
Operating grants and contributions	2,084	13,298	-	-	2,084	13,298
Capital grants and contributions	20,375	2,019	2,587	-	22,962	2,019
General revenues						
Property taxes	31,786	24,159	477	361	32,263	24,520
Sales taxes	27,440	27,520	-	-	27,440	27,520
Other taxes	2,628	1,234	-	-	2,628	1,234
Grants and contributions not restricted to specific programs	-	-	483	67	483	67
Other	9,075	7,061	366	175	9,441	7,236
Total revenues	98,526	78,513	20,274	13,430	118,800	91,943
Expenses						
General government	15,389	26,741	-	-	15,389	26,741
Public safety	11,575	10,282	-	-	11,575	10,282
Public works	27,396	31,607	-	-	27,396	31,607
Health and welfare	1,035	999	-	-	1,035	999
Economic development	2,256	1,665	-	-	2,256	1,665
Culture and recreation	2,594	3,332	-	-	2,594	3,332
Interest on debt	4,096	2,443	-	-	4,096	2,443
Solid waste	-	-	4,477	2,657	4,477	2,657

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2023

Mosquito abatement	-	-	818	367	818	367
Water	-	-	13,228	5,936	13,228	5,936
Sewer	-	-	<u>10,504</u>	<u>3,868</u>	<u>10,504</u>	<u>3,686</u>
Total expenses	<u>64,341</u>	<u>87,554</u>	<u>29,028</u>	<u>16,049</u>	<u>93,369</u>	<u>103,603</u>
Excess (deficiency) before transfers	34,185	(9,041)	(8,754)	(2,619)	25,431	(11,660)
Transfers	<u>(11,796)</u>	<u>(5,108)</u>	<u>11,796</u>	<u>5,108</u>	-	-
Increase (decrease) in net position	22,389	(14,149)	3,042	(4,898)	25,431	(19,047)
Net position– beginning	<u>84,396</u>	<u>98,545</u>	<u>104,684</u>	<u>109,582</u>	<u>189,080</u>	<u>208,127</u>
Prior period adjustment	<u>6,304</u>	-	<u>47</u>	-	<u>6,351</u>	-
Net position – beginning, as restated	<u>90,700</u>	<u>98,545</u>	<u>104,731</u>	<u>109,582</u>	<u>195,431</u>	<u>208,127</u>
Net position – ending	<u>\$ 113,090</u>	<u>\$ 84,396</u>	<u>\$ 107,773</u>	<u>\$ 104,684</u>	<u>\$ 220,863</u>	<u>\$ 189,080</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2023

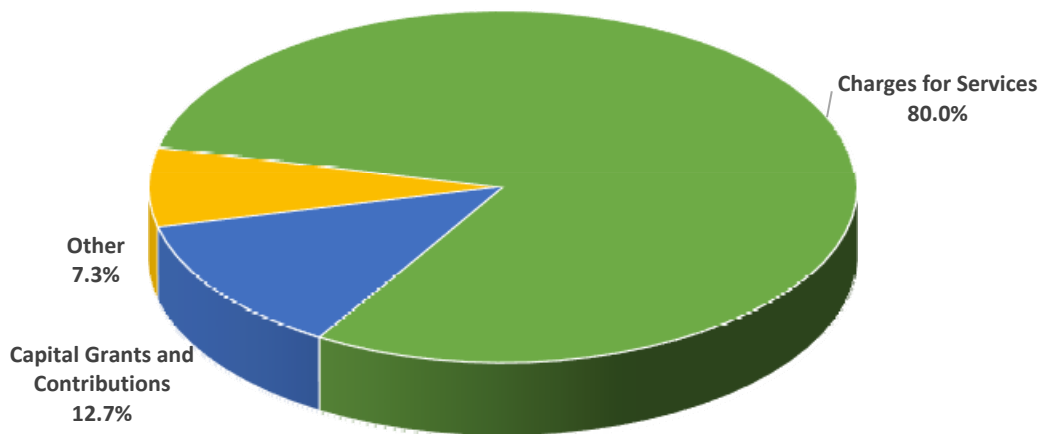
The following charts illustrate the revenues and expense for governmental activities for 2023:



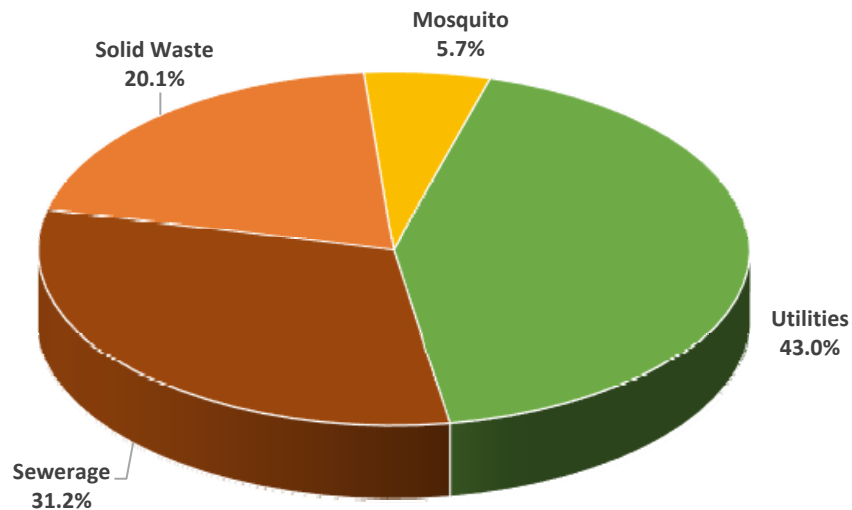
ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2023

The Parish's business-type revenues increased \$6.9 million or 51.34% from the previous year due primarily to a increase in charges for services and capital grants. Charges for services and fees accounted for approximately 80.5% of revenues for business-type activities. The following charts illustrate the revenues and expense for business-type activities for 2023:

REVENUES BY SOURCE - BUSINESS TYPE ACTIVITIES



REVENUES BY FUND - BUSINESS TYPE ACTIVITIES



**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2023**

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

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

As of the end of the current fiscal year, St. John the Baptist Parish's governmental funds reported combined ending fund balances of approximately \$118.6 million, an increase of approximately \$26.1 million in comparison with the restated prior year. Approximately 5.7% of this total amount (approximately \$6.7 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 \$6,710,857, while total fund balance reached \$6,862,487. 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 63.1% of total General Fund expenditures, while total fund balance represents 64.5% of that same amount.

The fund balance of St. John the Baptist Parish's General Fund increased by \$935,268 during the current fiscal year due to changes in interfund activity.

The fund balance of the Sales Tax District special revenue fund decreased by \$1,429,191 during the current fiscal year due to a decrease in sales tax collections and increase in interfund activity.

The fund balance of the Roads and Bridges Fund decreased by \$6,949,221 primarily due to an increase in disaster recovery expenditures.

The fund balance of the 1992 General Obligation Sinking Fund increased by \$1,191,317 due to an increase in ad valorem tax collections.

The fund balance of the Hurricane Ida Fund increased by \$27,851,904 due to increases in federal grants and issuance of long-term debt.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2023

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, 2022 and the final revised budget was adopted on December 12, 2023.

A statement showing the Parish's original and final budget compared with actual operating results is provided in the Annual Financial Report beginning on page 100.

A comparison of actual results as of December 31, 2023 and the original budget for the General Fund are as follows:

	Original Budget	Actual	Difference
Total revenues	\$ 6,847,564	\$ 7,634,133	\$ 786,569
Total expenditures	11,392,543	10,640,727	(751,816)
Other financing sources	<u>4,980,835</u>	<u>3,941,862</u>	<u>(1,038,973)</u>
Net change in fund balance	<u>\$ 435,856</u>	<u>\$ 935,268</u>	<u>\$ 499,412</u>

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

	Original Budget	Final Budget	Difference
Total revenues	\$ 6,847,564	\$ 6,956,264	\$ (108,700)
Total expenditures	11,392,543	11,872,603	(480,060)
Other financing sources	<u>4,980,835</u>	<u>4,980,834</u>	<u>-</u>
Net change in fund balance	<u>\$ 435,856</u>	<u>\$ 64,496</u>	<u>\$ 371,360</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2023

CAPITAL ASSETS AND DEBT ADMINISTRATION

The Parish's investment in capital assets as of December 31, 2023 for its governmental and business-type activities were approximately \$239 million, net of depreciation as reflected in the schedule below:

	Capital Assets (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land	\$ 4,494	\$ 4,494	\$ 1,719	\$ 1,719	\$ 6,213	\$ 6,213
Buildings	44,695	42,207	8,700	8,855	53,395	51,062
Equipment & fixtures	12,431	11,857	3,824	3,188	16,255	15,045
Infrastructure	36,867	36,426	97,757	101,109	134,625	137,535
Construction in progress	20,470	15,794	8,197	6,834	28,667	22,628
Total	<u>\$118,957</u>	<u>\$110,778</u>	<u>\$120,197</u>	<u>\$121,705</u>	<u>\$239,154</u>	<u>\$232,483</u>

There was a \$8.2 million or 7.4% increase in governmental activities capital assets, net of depreciation expense, which is due primarily to construction in progress additions. The capital assets for business-type activities, net of depreciation expense, decreased approximately \$1.5 million or 1.2% primarily due to an equipment disposals. 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 \$65 million in long-term debt as shown in the table below:

	Outstanding long-term debt (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
General obligation						
Bonds	\$ 41,930	\$ 50,075	\$ -	\$ -	\$ 41,930	\$ 50,075
Public improvement						
bonds	5,945	6,780	-	-	5,945	6,780
Sales tax bonds	60,000	31,310	-	-	60,000	31,310
Lease liability	1,074	675	680	593	1,754	1,268
Loans	703	777	8,554	7,852	9,257	8,629
Revenue bonds	-	-	1,690	2,000	1,690	2,000

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2023

Discount/Premiums	<u>1,455</u>	<u>1,595</u>	<u>-</u>	<u>-</u>	<u>1,455</u>	<u>1,595</u>
Total	<u>\$111,107</u>	<u>\$ 91,212</u>	<u>\$ 10,924</u>	<u>\$ 10,445</u>	<u>\$122,031</u>	<u>\$101,657</u>

The Parish's long-term debt increased by approximately \$20.4 million. This change was due to scheduled debt payments and the issuance of \$30 million in sales tax bonds.

More detailed information on long term obligations and debt is included in Note 9 in the notes to the basic financial statements.

REQUESTS FOR INFORMATION

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



FINANCIAL STATEMENTS



ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
STATEMENT OF NET POSITION
December 31, 2023

	PRIMARY GOVERNMENT			COMPONENT
	GOVERNMENTAL	BUSINESS-TYPE	TOTAL	UNIT
	ACTIVITIES	ACTIVITIES		LIBRARY
ASSETS				
Cash and cash equivalents	\$ 88,291,105	\$ 9,689,188	\$ 97,980,293	\$ 10,832,860
Pooled cash from custodial funds	105,202	-	105,202	-
Inventory, at cost	-	398,607	398,607	-
Receivables, net				
Accounts	15,906,555	4,077,263	19,983,818	-
Ad valorem taxes	29,482,230	444,459	29,926,689	8,594,086
Sales and use taxes	5,518,653	-	5,518,653	-
Other	62,360	-	62,360	-
Due from other governments	1,509,970	41,700	1,551,670	1,043,889
Prepaid items	729,810	459,133	1,188,943	376,767
Restricted assets	-	4,583,243	4,583,243	-
Internal balances	(625,531)	625,531	-	-
Capital assets not being depreciated	24,964,318	9,915,487	34,879,805	11,577,300
Capital assets being depreciated, net	93,993,562	110,280,991	204,274,553	1,617,488
TOTAL ASSETS	259,938,234	140,515,602	400,453,836	34,042,390
DEFERRED OUTFLOWS OF RESOURCES				
Deferred amounts related to pension liability	7,773,744	2,383,441	10,157,185	929,825
Deferred amounts on other post-employment benefits	5,740,115	2,680,530	8,420,645	1,458,066
Deferred amounts related to refunding	694,339	-	694,339	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	14,208,198	5,063,971	19,272,169	2,387,891
LIABILITIES				
Accounts, salaries, and other payables	9,415,439	2,714,688	12,130,127	871,505
Contracts payable	524,842	177,840	702,682	-
Deposits due others	-	1,014,937	1,014,937	-
Other liabilities	123,728	142,054	265,782	-
Unearned revenues	-	8,420,585	8,420,585	80,416
Interest payable	1,172,437	-	1,172,437	-
Noncurrent liabilities:				
Due within one year	7,446,244	3,169,698	10,615,942	190,145
Due in more than one year	136,217,081	19,898,432	156,115,513	3,895,240
TOTAL LIABILITIES	154,899,771	35,538,234	190,438,005	5,037,306
DEFERRED INFLOWS OF RESOURCES				
Advance tax payments	1,062,804	15,283	1,078,087	316,485
Deferred amounts related to pension liability	698,741	200,266	899,007	77,800
Deferred amounts on other post-employment benefits	4,395,486	2,052,613	6,448,099	812,276
TOTAL DEFERRED INFLOWS OF RESOURCES	6,157,031	2,268,162	8,425,193	1,206,561
NET POSITION				
Net investment in capital assets	26,055,067	109,130,429	135,185,496	13,194,788
Restricted for:				
Special revenue	74,181,265	-	74,181,265	-
Debt service	16,909,486	400,996	17,310,482	-
Capital projects	5,251,752	-	5,251,752	-
Customer deposits	-	1,014,937	1,014,937	-
Book purchases	-	-	-	2,850
Endowment	-	-	-	5,000
Unrestricted (deficit)	(9,307,940)	(2,773,185)	(12,081,125)	16,983,776
TOTAL NET POSITION	\$ 113,089,630	\$ 107,773,177	\$ 220,862,807	\$ 30,186,414

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, 2023

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	15,388,631	\$ 1,968,535	\$ 47,993	\$ 20,458,511
Public safety	11,574,844	1,105,954	897,485	-
Public works and transportation	27,396,287	69,847	915,839	8,206
Health and welfare	1,034,911	1,930,384	142,225	-
Economic development	2,255,507	-	38,684	(91,964)
Culture and recreation	2,594,336	63,322	42,379	-
Interest and other charges on long-term debt	4,096,527	-	-	-
Total Governmental Activities	64,341,043	5,138,042	2,084,605	20,374,753
Business-type Activities:				
Solid Waste	4,477,199	3,578,889	-	-
Mosquito	817,925	540,413	-	-
Utilities	13,228,460	7,270,853	-	2,586,672
Sewer	10,503,959	4,970,982	-	-
Total Business-type Activities	29,027,543	16,361,137	-	2,586,672
Total Primary Government	\$ 93,368,586	\$ 21,499,179	\$ 2,084,605	\$ 22,961,425
Component Unit:				
Library	\$ 4,029,783	\$ 18,459	\$ 1,343,620	\$ -

General Revenues:

- Ad valorem
- Sales taxes
- Franchise taxes
- Beer taxes
- Severance taxes
- Video poker taxes
- State revenue sharing (unrestricted)
- Grants and contributions not restricted
- Investment earnings
- Other general revenues
- Insurance proceeds
- Capital contributions
- Loss on disposal of capital assets
- Transfers
- Total general revenues and transfers

Change in net position

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

Net position-end of year

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Library
\$ 7,086,408	\$ -	\$ 7,086,408	\$ -
(9,571,405)	-	(9,571,405)	-
(26,402,395)	-	(26,402,395)	-
1,037,698	-	1,037,698	-
(2,308,787)	-	(2,308,787)	-
(2,488,635)	-	(2,488,635)	-
(4,096,527)	-	(4,096,527)	-
(36,743,643)	-	(36,743,643)	-
-	(898,310)	(898,310)	-
-	(277,512)	(277,512)	-
-	(3,370,935)	(3,370,935)	-
-	(5,532,977)	(5,532,977)	-
-	(10,079,734)	(10,079,734)	-
(36,743,643)	(10,079,734)	(46,823,377)	-
-	-	-	(2,667,704)
31,785,839	476,708	32,262,547	9,473,430
27,439,830	-	27,439,830	-
1,339,169	-	1,339,169	-
106,267	-	106,267	-
25,964	-	25,964	-
679,774	-	679,774	-
476,792	-	476,792	83,623
-	483,463	483,463	-
2,363,927	334,212	2,698,139	262,946
1,745,230	196,769	1,941,999	39,169
5,055,584	-	5,055,584	-
188	-	188	-
(89,945)	(165,093)	(255,038)	(23,087)
(11,795,779)	11,795,779	-	-
59,132,840	13,121,838	72,254,678	9,836,081
22,389,197	3,042,104	25,431,301	7,168,377
84,396,273	104,683,796	189,080,069	23,018,037
6,304,160	47,277	6,351,437	-
90,700,433	104,731,073	195,431,506	23,018,037
\$ 113,089,630	\$ 107,773,177	\$ 220,862,807	\$ 30,186,414

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2023

	General	Sales Tax District	Roads and Bridges	1992 General Obligation Sinking	Hurricane Ida	Levee Protection	Non-Major Governmental Funds	Total Governmental Funds
ASSETS								
Cash and cash equivalents	\$ 1,802,306	\$ 6,828,858	\$ 245,205	\$ 7,246,311	\$ 5,051,967	\$ 21,789,468	\$ 45,326,990	\$ 88,291,105
Pooled cash from custodial funds	105,202	-	-	-	-	-	-	105,202
Receivables, net:								
Accounts	58,029	-	-	-	13,779,895	-	2,068,631	15,906,555
Ad valorem taxes	4,667,059	-	16,364	10,346,190	-	6,417,530	8,035,087	29,482,230
Sales and use taxes	6,777	2,317,767	958,233	-	-	-	2,235,876	5,518,653
Other	24,319	-	3,924	-	-	-	34,117	62,360
Due from other funds	2,630,201	-	165,862	-	-	-	546,248	3,342,311
Due from other governments	19,278	-	110,917	-	-	-	1,379,775	1,509,970
Prepaid items	151,630	-	86,149	-	133,400	-	358,631	729,810
TOTAL ASSETS	\$ 9,464,801	\$ 9,146,625	\$ 1,586,654	\$ 17,592,501	\$ 18,965,262	\$ 28,206,998	\$ 59,985,355	\$ 144,948,196
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts, salaries, and other payables	\$ 1,530,352	\$ -	\$ 600,871	\$ 708,528	\$ 3,403,814	\$ 490,422	\$ 2,681,452	\$ 9,415,439
Contracts payable	-	-	94,556	-	84,108	21,011	325,167	524,842
Due to other funds	858,872	63	561,205	64	131,729	63	2,415,846	3,967,842
Other liabilities	-	-	-	-	28,160	-	95,568	123,728
TOTAL LIABILITIES	2,389,224	63	1,256,632	708,592	3,647,811	511,496	5,518,033	14,031,851
DEFERRED INFLOWS OF RESOURCES								
Advance tax payments	162,063	-	-	397,994	-	222,877	279,870	1,062,804
Unavailable revenues	51,027	-	2,401	112,780	9,221,262	70,174	1,829,327	11,286,971
TOTAL DEFERRED INFLOWS OF RESOURCES	213,090	-	2,401	510,774	9,221,262	293,051	2,109,197	12,349,775
Fund balance:								
Nonspendable	151,630	-	86,149	-	133,400	-	358,631	729,810
Restricted	-	9,146,562	241,472	16,373,135	5,962,789	27,402,451	37,216,094	96,342,503
Committed	-	-	-	-	-	-	14,783,400	14,783,400
Unassigned	6,710,857	-	-	-	-	-	-	6,710,857
Total fund balances	6,862,487	9,146,562	327,621	16,373,135	6,096,189	27,402,451	52,358,125	118,566,570
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	\$ 9,464,801	\$ 9,146,625	\$ 1,586,654	\$ 17,592,501	\$ 18,965,262	\$ 28,206,998	\$ 59,985,355	\$ 144,948,196

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
December 31, 2023**

Fund Balances, Total Governmental Funds	\$ 118,566,570
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds:

Cost of capital assets at December 31, 2023	341,085,702
Less: accumulated depreciation as of December 31, 2023	(222,127,822)

Unavailable revenues are deferred in governmental funds but not in governmental activities	11,286,971
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Differences between expected and actual experiences, assumption changes and net differences between projected and actual earnings and contributions subsequent to the measurement date for the postretirement benefits (pension and OPEB) are recognized as deferred outflows of resources and deferred inflows of resources on the Statement of Net Position.

Deferred outflows - Pension related	7,773,744
Deferred outflows - OPEB related	5,740,115
Deferred inflows - Pension related	(698,741)
Deferred inflows - OPEB related	(4,395,486)

Long-term liabilities that are not due and payable in the current period and therefore, are not reported in the governmental funds.

Bonds payable	(107,875,000)
Loan payable	(703,000)
Lease liability	(1,073,818)
Accrued interest payable	(1,172,437)
Net pension liability	(10,371,993)
Total OPEB liability	(22,184,975)

Governmental funds report the effect of premiums, discounts, and refundings and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.

Deferred loss on refunding	694,339
Premiums	(1,454,539)

Net Position of Governmental Activities	\$ <u>113,089,630</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 REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2023**

	General	Sales Tax District	Roads and Bridges	1992 General Obligation Sinking	Hurricane Ida	Levee Protection	Non-Major Governmental Funds	Total Governmental Funds
REVENUES								
Taxes:								
Ad valorem	\$ 5,004,156	\$ -	\$ 42,056	\$ 11,099,366	\$ -	\$ 6,881,738	\$ 8,617,574	\$ 31,644,890
Sales and use	-	11,567,544	4,761,686	-	-	-	11,110,600	27,439,830
Video poker	-	-	-	-	-	-	679,774	679,774
Licenses and permits	1,714,683	-	-	-	-	-	-	1,714,683
Intergovernmental revenues:								
Federal grants	46,555	-	203,238	-	8,381,861	-	3,241,236	11,872,890
State funds:								
Parish transportation funds	-	-	612,601	-	-	-	-	612,601
State revenue sharing	56,445	-	-	-	-	-	420,347	476,792
Other	132,231	-	100,000	-	-	-	870,462	1,102,693
Fees, charges, and commissions for services	504,803	-	25,557	-	-	-	1,219,851	1,750,211
Fines and forfeitures	-	-	34,758	-	-	-	1,443,476	1,478,234
Investment earnings	89,284	148,965	38,396	243,726	295,531	369,966	1,178,059	2,363,927
Other revenues	85,976	-	275,593	-	-	-	982,204	1,343,773
Total Revenues	7,634,133	11,716,509	6,093,885	11,343,092	8,677,392	7,251,704	29,763,583	82,480,298

(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, 2023**

	General	Sales Tax District	Roads and Bridges	1992 General Obligation Sinking	Hurricane Ida	Levee Protection	Non-Major Governmental Funds	Total Governmental Funds
EXPENDITURES								
Current:								
General government	\$ 8,669,026	\$ 266,031	\$ -	\$ 422,307	\$ -	\$ 1,135,991	\$ 3,026,323	\$ 13,519,678
Public safety	1,729,056	-	-	-	-	-	8,272,804	10,001,860
Public works	-	-	-	-	7,190,886	-	56,729	7,247,615
Health and welfare	-	-	-	-	-	-	950,866	950,866
Economic development	-	-	-	-	-	-	2,142,071	2,142,071
Transportation	-	-	11,445,271	-	-	-	1,843,115	13,288,386
Culture and recreation	-	-	-	-	-	-	1,645,873	1,645,873
Capital Outlay	131,766	-	3,179,827	-	4,898,183	-	8,836,507	17,046,283
Debt service								
Principal	-	-	-	8,145,000	-	-	2,219,000	10,364,000
Interest	-	-	-	1,584,468	1,676,147	-	263,193	3,523,808
Lease financing								
Principal	99,604	-	130,153	-	-	-	50,983	280,740
Interest	11,275	-	23,112	-	-	-	3,983	38,370
Total Expenditures	10,640,727	266,031	14,778,363	10,151,775	13,765,216	1,135,991	29,311,447	80,049,550
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,006,594)	11,450,478	(8,684,478)	1,191,317	(5,087,824)	6,115,713	452,136	2,430,748
OTHER FINANCING SOURCES (USES)								
Issuance of long-term debt	-	-	-	-	30,000,000	-	-	30,000,000
Insurance proceeds	-	-	12,015	-	5,043,569	-	-	5,055,584
Lease financing proceeds	57,088	-	334,876	-	-	-	-	391,964
Transfers in	4,465,450	-	2,282,925	-	-	-	3,568,680	10,317,055
Transfers out	(580,676)	(12,879,669)	(894,559)	-	(2,103,841)	-	(5,654,089)	(22,112,834)
Total Other Financing Sources (Uses)	3,941,862	(12,879,669)	1,735,257	-	32,939,728	-	(2,085,409)	23,651,769
Net Change in Fund Balances	935,268	(1,429,191)	(6,949,221)	1,191,317	27,851,904	6,115,713	(1,633,273)	26,082,517
Fund balances - beginning of year	5,927,219	10,575,753	925,405	15,181,818	(21,755,715)	21,286,738	53,991,398	86,132,616
Restatements	-	-	6,351,437	-	-	-	-	6,351,437
Fund balances - beginning of year as restated	5,927,219	10,575,753	7,276,842	15,181,818	(21,755,715)	21,286,738	53,991,398	92,484,053
Fund balances - end of year	\$ 6,862,487	\$ 9,146,562	\$ 327,621	\$ 16,373,135	\$ 6,096,189	\$ 27,402,451	\$ 52,358,125	\$ 118,566,570

The accompanying notes are an integral part of this statement.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2023**

Net Change in Fund Balances, Total Governmental Funds \$ 26,082,517

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

Governmental funds report capital outlays as expenditures. However, in the
Statement of Activities, the cost of those assets is allocated over their estimated
useful lives and reported as depreciation expense.

Capital outlays and other capitalized purchases	16,878,468	
Depreciation expense	<u>(6,310,113)</u>	10,568,355

Loss on disposal of capital assets		(89,945)
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Transfers of completed capital projects to the business-type activities are shown on the Statement of Activities, but not on the fund financial statements.		(2,586,672)
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Transfers of leases from the business-type activities are shown
on the Statement of Activities, but not on the fund financial statements.

Lease liabilities	(287,751)	
Right-to-use asset costs	333,286	
Accumulated amortization	<u>(45,347)</u>	188

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		10,678,437
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Bond, other debt and lease proceeds provide current financial resources to
governmental funds, but issuing debt or lease financing increases long-term
liabilities in the Statement of Net Position. Repayment of bond and other debt
expenditure in the governmental funds, but repayment reduces long-term
liabilities in the Statement of Net Position. Also, governmental funds report
the effect of premiums, discounts, and similar items when debt is issued,
whereas these amounts are deferred and amortized in the Statement of Activities.

Proceeds from loan issued	(30,000,000)	
Proceeds from lease financing	(391,964)	
Principal payments on long-term debt	10,364,000	
Lease financing payments	<u>280,740</u>	(19,747,224)

Some expenses reported in the Statement of Activities do not require the use of
current financial resources and, therefore, are not reported as expenditures in
governmental funds

Accrued interest payable on long-term debt	(535,437)	
Amortization of bond premiums and discounts	139,957	
Amortization of deferred outflow of resources on refunding	(138,869)	
Changes in pension liabilities and related deferred outflows/inflows of resources	(1,102,060)	
Changes in OPEB liabilities and related deferred outflows/inflows of resources	<u>(880,050)</u>	(2,516,459)

Change in Net Position of Governmental Activities		<u>\$ 22,389,197</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 NET POSITION
PROPRIETARY FUNDS
December 31, 2023

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				
	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Enterprise Funds
ASSETS					
Current assets					
Cash and cash equivalents	\$ 12,929	\$ 1,155	\$ 680,660	\$ 8,994,444	\$ 9,689,188
Inventory	-	-	398,607	-	398,607
Receivables, net	800,096	554,866	1,872,984	1,293,776	4,521,722
Due from other funds	1,507,063	375,859	1,764,286	3,019,862	6,667,070
Due from other governments	-	-	41,700	-	41,700
Prepaid items	-	-	211,634	247,499	459,133
Total current assets	2,320,088	931,880	4,969,871	13,555,581	21,777,420
Restricted Assets					
Cash and cash equivalents	-	-	4,583,243	-	4,583,243
Total restricted assets	-	-	4,583,243	-	4,583,243
Noncurrent assets					
Capital assets, net of depreciation	-	-	61,554,525	58,641,953	120,196,478
Total noncurrent assets	-	-	61,554,525	58,641,953	120,196,478
TOTAL ASSETS	2,320,088	931,880	71,107,639	72,197,534	146,557,141
DEFERRED OUTFLOWS OF RESOURCES					
Deferred amounts related to pension liability	-	-	1,237,825	1,145,616	2,383,441
Deferred amounts related to OPEB liability	-	-	1,583,142	1,097,388	2,680,530
TOTAL DEFERRED OUTFLOWS OF RESOURCES	-	-	2,820,967	2,243,004	5,063,971
TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 2,320,088	\$ 931,880	\$ 73,928,606	\$ 74,440,538	\$ 151,621,112
LIABILITIES					
Current liabilities					
Accounts and salaries payable	\$ 397,851	\$ 17,738	\$ 1,497,997	\$ 978,942	\$ 2,892,528
Due to other funds	413,546	57,916	5,000,610	569,467	6,041,539
Other liabilities	797	97	138,437	2,723	142,054
Unearned revenue	-	-	-	8,420,585	8,420,585
Bonds and loans payable, current portion	-	-	794,000	691,000	1,485,000
Total OPEB liability, current portion	-	-	795,350	694,107	1,489,457
Lease liability, current portion	-	-	60,611	134,630	195,241
Current liabilities payable from restricted assets:					
Customer deposits	-	-	1,014,937	-	1,014,937
Total current liabilities	812,194	75,751	9,301,942	11,491,454	21,681,341
Long-term liabilities					
Bonds and loans payable	-	-	8,971,459	609,590	9,581,049
Net pension liability	-	-	104,476	857,507	961,983
Total OPEB liability	-	-	5,323,336	3,547,190	8,870,526
Lease liability	-	-	122,623	362,251	484,874
Total noncurrent liabilities	-	-	14,521,894	5,376,538	19,898,432
TOTAL LIABILITIES	812,194	75,751	23,823,836	16,867,992	41,579,773
DEFERRED INFLOWS OF RESOURCES					
Advance tax payments	-	15,283	-	-	15,283
Deferred amounts related to pension liability	-	-	104,007	96,259	200,266
Deferred amounts related to OPEB liability	-	-	1,212,289	840,324	2,052,613
TOTAL DEFERRED INFLOWS OF RESOURCES	-	15,283	1,316,296	936,583	2,268,162
NET POSITION					
Net investment in capital assets	-	-	51,789,066	57,341,363	109,130,429
Restricted:					
Debt service	-	-	400,996	-	400,996
Customer deposits	-	-	1,014,937	-	1,014,937
Unrestricted (deficit)	1,507,894	840,846	(4,416,525)	(705,400)	(2,773,185)
Total net position	1,507,894	840,846	48,788,474	56,635,963	107,773,177
TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ 2,320,088	\$ 931,880	\$ 73,928,606	\$ 74,440,538	\$ 151,621,112

The accompanying notes are an integral part of this statement.

ST. JOHN THE BAPTIST PARISH COUNCIL
STATEMENTS OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended December 31, 2023

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				
	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Enterprise Funds
OPERATING REVENUES					
Charges for Services:					
Water sales	\$ -	\$ -	\$ 7,082,177	\$ -	\$ 7,082,177
Sewer charges	-	-	-	4,970,982	4,970,982
Mosquito abatement	-	540,413	-	-	540,413
Fees, charges, and commissions	3,578,889	-	188,672	-	3,767,561
Other income	-	-	58,335	138,438	196,773
Total revenues	<u>3,578,889</u>	<u>540,413</u>	<u>7,329,184</u>	<u>5,109,420</u>	<u>16,557,906</u>
OPERATING EXPENSES					
General administration	3,696	64	2,568,583	1,167,226	3,739,569
Purification	-	-	2,688,117	-	2,688,117
Distribution	-	-	2,009,629	-	2,009,629
Sales and operations	-	-	2,151,473	1,997,679	4,149,152
Plant	-	-	286,595	3,855,568	4,142,163
Indirect costs	192,000	-	-	-	192,000
Contract services	4,281,503	817,861	223,168	45,020	5,367,552
Depreciation	-	-	3,120,761	3,426,786	6,547,547
Total operating expenses	<u>4,477,199</u>	<u>817,925</u>	<u>13,048,326</u>	<u>10,492,279</u>	<u>28,835,729</u>
Operating income (loss)	<u>(898,310)</u>	<u>(277,512)</u>	<u>(5,719,142)</u>	<u>(5,382,859)</u>	<u>(12,277,823)</u>
NONOPERATING REVENUES (EXPENSE)					
Ad valorem tax	-	476,708	-	-	476,708
Grant revenue	-	-	233,463	250,000	483,463
Interest revenue	4,299	3,619	120,978	205,316	334,212
Interest expense	-	-	(180,134)	(11,680)	(191,814)
Loss on disposal of capital assets	-	-	(50,714)	(114,379)	(165,093)
Net nonoperating income (expense)	<u>4,299</u>	<u>480,327</u>	<u>123,593</u>	<u>329,257</u>	<u>937,476</u>
Change in net position before transfers	<u>(894,011)</u>	<u>202,815</u>	<u>(5,595,549)</u>	<u>(5,053,602)</u>	<u>(11,340,347)</u>
Capital contributions	-	-	514,179	2,072,493	2,586,672
Transfers in	-	45,000	8,476,319	5,811,845	14,333,164
Transfers out	<u>(53,868)</u>	<u>(32,075)</u>	<u>(1,316,572)</u>	<u>(1,134,870)</u>	<u>(2,537,385)</u>
Change in net position	<u>(947,879)</u>	<u>215,740</u>	<u>2,078,377</u>	<u>1,695,866</u>	<u>3,042,104</u>
Net position-beginning of year	2,455,773	625,106	46,710,097	54,892,820	104,683,796
Prior period adjustments (Note 2)	-	-	-	47,277	47,277
Net position-beginning (as restated)	<u>2,455,773</u>	<u>625,106</u>	<u>46,710,097</u>	<u>54,940,097</u>	<u>104,731,073</u>
Net position - end of year	<u>\$ 1,507,894</u>	<u>\$ 840,846</u>	<u>\$ 48,788,474</u>	<u>\$ 56,635,963</u>	<u>\$ 107,773,177</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, 2023

	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Enterprise Funds
Cash Flows From Operating Activities:					
Receipts from customers and users	\$ 3,240,961	\$ 377,721	\$ 6,388,138	\$ 4,316,068	\$ 14,322,888
Other receipts	-	-	58,335	138,438	196,773
Payments to suppliers	(137,929)	(814,588)	(4,937,975)	(4,933,818)	(10,824,310)
Payments to employees and related benefits	-	-	(3,845,128)	(2,875,170)	(6,720,298)
Contract services	(4,281,503)	-	-	-	(4,281,503)
Receipts from (payments for) interfund services provided	1,232,539	(59,805)	404,538	1,715,619	3,292,891
Payments for interfund services used	68	-	(3,239,039)	(2,577,666)	(5,816,637)
Net Cash Provided by (Used in) Operating Activities	54,136	(496,672)	(5,171,131)	(4,216,529)	(9,830,196)
Cash Flows From NonCapital Financing Activities:					
Transfers to other funds	(53,868)	(32,075)	(1,316,572)	(1,134,870)	(2,537,385)
Advances from other funds	-	45,000	8,476,319	5,811,845	14,333,164
Ad valorem taxes	-	476,708	-	-	476,708
Subsidy from federal grants	-	-	233,463	8,670,585	8,904,048
Net Cash Provided by (Used in) NonCapital Financing Activities	(53,868)	489,633	7,393,210	13,347,560	21,176,535
Cash Flows From Capital and Related Financing Activities:					
Proceeds from capital debt	-	-	377,651	850,144	1,227,795
Proceeds from leases	-	-	141,376	411,636	553,012
Purchases of capital assets	-	-	(1,329,673)	(1,693,389)	(3,023,062)
Principal paid on capital debt	-	-	(780,000)	(56,000)	(836,000)
Interest paid on capital debt	-	-	(176,443)	(1,852)	(178,295)
Principal paid on leases	-	-	(70,296)	(107,850)	(178,146)
Interest paid on leases	-	-	(3,691)	(9,828)	(13,519)
Net Cash Used in Capital and Related Financing Activities	-	-	(1,841,076)	(607,139)	(2,448,215)
Cash Flows From Investing Activities:					
Interest and dividends received	4,299	3,619	120,978	205,316	334,212
Net Cash Provided by Investing Activities	4,299	3,619	120,978	205,316	334,212
Net Increase (Decrease) in Cash and Cash Equivalents	4,567	(3,420)	501,981	8,729,208	9,232,336
Cash and Cash Equivalents, Beginning of Year	8,362	4,575	4,761,922	265,236	5,040,095
Cash and Cash Equivalents, End of Year	\$ 12,929	\$ 1,155	\$ 5,263,903	\$ 8,994,444	\$ 14,272,431

(Continued)

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (CONTINUED)
For the Year Ended December 31, 2023

	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Enterprise Funds
Reconciliation to Statement of Fund Net Position:					
Cash and cash equivalents	\$ 12,929	\$ 1,155	\$ 680,660	\$ 8,994,444	\$ 9,689,188
Restricted assets - cash and cash equivalents	-	-	4,583,243	-	4,583,243
Cash and Cash Equivalents, End of Year	<u>\$ 12,929</u>	<u>\$ 1,155</u>	<u>\$ 5,263,903</u>	<u>\$ 8,994,444</u>	<u>\$ 14,272,431</u>
Reconciliation of Operating Income to Net Cash Provided by (Used in) Operating Activities:					
Operating income (loss)	\$ (898,310)	\$ (277,512)	\$ (5,719,142)	\$ (5,382,859)	\$ (12,277,823)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation expense	-	-	3,120,761	3,426,786	6,547,547
Loss on disposal of capital assets	-	-	50,714	114,379	165,093
Changes in assets and liabilities:					
Accounts receivable	(337,928)	(147,409)	(855,733)	(654,914)	(1,995,984)
Intergovernmental receivables	-	-	(26,978)	-	(26,978)
Due from other funds	1,232,539	(59,805)	404,538	1,715,619	3,292,891
Inventories	-	-	53,185	-	53,185
Prepaid items	-	-	(27,800)	(48,031)	(75,831)
Deferred inflows and outflows	-	(15,283)	(1,171,983)	(2,043,549)	(3,230,815)
Customer deposits	-	-	9,373	-	9,373
Accounts payable	57,767	3,337	1,002,321	357,089	1,420,514
Other liabilities	-	-	(521,672)	(289,441)	(811,113)
Net pension asset	-	-	926,527	2,080,438	3,006,965
Net OPEB liability	-	-	823,797	(914,380)	(90,583)
Due to other funds	68	-	(3,239,039)	(2,577,666)	(5,816,637)
Total Adjustments	<u>952,446</u>	<u>(219,160)</u>	<u>548,011</u>	<u>1,166,330</u>	<u>2,447,627</u>
Net Cash Provided by (Used in) Operating Activities	<u>\$ 54,136</u>	<u>\$ (496,672)</u>	<u>\$ (5,171,131)</u>	<u>\$ (4,216,529)</u>	<u>\$ (9,830,196)</u>

The accompanying notes are an integral part of this statement.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
December 31, 2023

	Custodial Funds		Total Custodial Funds
	ARC Maintenance	Senior Citizens	
Assets			
Cash and cash equivalents	\$ 12,858	\$ 18,953	\$ 31,811
Receivables, net			
Ad valorem taxes	889,384	911,069	1,800,453
Prepaid items	34,796	17,847	52,643
Total Assets	937,038	947,869	1,884,907
Liabilities and Fund Balance			
Current Liabilities			
Accounts and salaries payable	40,616	39,735	80,351
Due to other funds	81	105,121	105,202
Total Current Liabilities	40,697	144,856	185,553
Noncurrent Liabilities			
Advance tax payments	30,884	31,521	62,405
Unavailable revenues	9,724	9,925	19,649
Total Noncurrent Liabilities	40,608	41,446	82,054
Net Position			
Nonspendable	34,796	17,847	52,643
Restricted	820,937	743,720	1,564,657
Total Net Position	\$ 855,733	\$ 761,567	\$ 1,617,300

The accompanying notes are an integral part of this statement.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
December 31, 2023**

	Custodial Funds		Total Custodial Funds
	ARC Maintenance	Senior Citizens	
Additions			
Contributions:			
Ad valorem taxes collections	\$ 953,624	973,168	\$ 1,926,792
Grant revenue	-	58,800	58,800
Investment earnings	23,454	5,903	29,357
Total Additions	<u>\$ 977,078</u>	<u>\$ 1,037,871</u>	<u>\$ 2,014,949</u>
Deductions			
Ad valorem taxes Distributed	<u>1,740,714</u>	<u>856,313</u>	<u>\$ 2,597,027</u>
Total Expenditures	<u>1,740,714</u>	<u>856,313</u>	<u>2,597,027</u>
Change in Net Position	(763,636)	181,558	(582,078)
Net Position, beinning of year	<u>1,619,369</u>	<u>580,009</u>	<u>2,199,378</u>
Net Position, ending of year	<u>\$ 855,733</u>	<u>\$ 761,567</u>	<u>\$ 1,617,300</u>

The accompanying notes are an integral part of this statement.

St. John the Baptist Parish, Louisiana

Notes to Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. REPORTING ENTITY

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

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

The Parish occupies 219 square miles with a population of approximately 40,000. Council offices are located in the Parish office building at 1811 West Airline Highway, LaPlace.

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

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

St. John the Baptist Parish, Louisiana

Notes to Financial Statements

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Blended Component Units

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

Discretely Presented Component Unit

Library: St. John the Baptist Parish Library (the "Library") was established by the Parish governing authority under the provisions of LSA-R.S. 25:211. The Library provides citizens of the parish access to library materials, books, magazines, records and films. The Library is governed by a board of control that is appointed by the Council. The Library is considered to be fiscally dependent on the Council because it cannot levy taxes or issue bonded debt without approval by the Parish Council. The Library is considered to be a financial burden to the Parish, because the Parish issued debt to pay for a new library building, and the Parish pays the insurance premiums on behalf of the Library. These premiums are reimbursed to the Parish from the Library. The Library issues separate financial statements and has a year end of December 31. Complete financial statements may be obtained directly from the administrative office of St. John the Baptist Parish Library, 2920 U.S. Hwy 51, Laplace, LA 70068.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary fund and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and enterprise funds are reported as separate columns in the fund financial statements.

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

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the 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 and timing requirements imposed by the provider have been met.

The 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 government 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. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the Parish.

The proprietary, pension and other postemployment benefit trust, and custodial funds are reported using the economic resources measurement focus and the accrual basis of accounting.

Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates governmental funds and internal service funds, while business-type activities incorporate the Parish's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As discussed earlier, the Parish has one discretely presented component unit. While the Library is considered to be a major component unit, it is nevertheless shown in a separate column in the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the Parish's wastewater and sanitation services functions and various other functions of the Parish. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Fund Financial Statements

The fund financial statements provide information about the Parish's funds, including its fiduciary funds and blended component units. Separate statements for each fund category—governmental, proprietary, and fiduciary—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, and internal service funds and fiduciary funds each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements. Fiduciary funds are used to report assets held in a trustee or custodial capacity for others that cannot be used to support the government's own programs. Custodial funds are purely custodial and do not involve measurement of results of operations.

The Parish reports the following major governmental funds:

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

St. John the Baptist Parish, Louisiana
Notes to Financial Statements

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 $\frac{3}{8}$ % sales tax and some state-generated revenues, such as Parish Transportation and Department of Public Safety fees.

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

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

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

The Parish reports the following major proprietary funds:

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

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

The *Utilities System Fund* accounts for the annual operations of the water services supplied to the residents of the Parish. Revenue is generated from user fees for services provided.

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

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

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Additionally, the government reports the following fiduciary funds:

The *ARC Maintenance Fund* assists in the annual maintenance for the ARC Center. The revenue is generated from a .97 mill Ad Valorem Tax.

The *Senior Citizens Fund* assists in the annual maintenance of the two Council on Aging Centers. The revenue is generated from a .99 mill ad valorem tax.

Fiduciary funds included custodial funds and are used to account for assets held on behalf of outside parties, including other governments.

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

D. BUDGETARY ACCOUNTING

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

The level of budgetary control is at the fund/department level and expenditures may not exceed budgeted appropriations. Appropriations which are not expended lapse at year end. Additional details on the budgetary process may be found at Note 2.

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. There were no significant encumbrances at December 31, 2023.

F. CASH AND CASH EQUIVALENTS AND INVESTMENTS

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

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

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

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

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

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

H. ADVANCES TO OTHER FUNDS

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

I. INVENTORY

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

J. PREPAID ITEMS

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

K. RESTRICTED ASSETS

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

St. John the Baptist Parish, Louisiana
Notes to Financial Statements

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 \$5,000 or more. Such assets are recorded at historical cost, or estimated historical cost if purchased or constructed, except for intangible right-to-use lease assets, the measurement of which is discussed in note 6 below. Donated capital assets are recorded at acquisition value at the date of donation. Major additions are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

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

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

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

<u>Asset Description</u>	<u>Asset Life (Years)</u>
Buildings and Building Improvements	40
Infrastructure	20 to 40
Drainage System	25
Office Equipment	5 to 12
Machinery and Equipment	10
Right-to-use Leased Equipment and Vehicles	4 to 6
Vehicles	5
Systems - Water and Sewer	10 to 50

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 out only in accordance with Parish Ordinance MM-67. Parish Ordinance MM-67 states, "Any employee who has not used more than ten percent (10%) of their annual accrued sick days shall have the option of being paid four (4) to five (5) days after the year end." Upon retirement, all accumulated unused and unpaid sick leave days, from 15 to 90 days based upon years of service, are forwarded to the retirement system for conversion upon application for normal retirement.

The accumulation of sick leave is nominal at December 31, 2023. Therefore, a liability for compensated absences due to employees has not been included in the basic financial statements.

N. LONG-TERM OBLIGATIONS

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

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

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. NET POSITION

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

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

P. FUND BALANCE

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

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

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

Q. INTERFUND TRANSACTIONS

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

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

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

R. LEASES

The Parish is a lessee for noncancellable leases of equipment and vehicles. The Parish recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The Parish recognizes lease liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the Parish initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Key estimates and judgments related to leases include how the Parish determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The Parish uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the Parish generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the Parish is reasonably certain to exercise.

The Parish monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the Statement of Net Position.

S. AD VALOREM TAXES

Ad valorem taxes are levied each November 15th on the assessed value listed as of the prior January 1st for all real property located in the Parish. The ad valorem tax is due and becomes an enforceable lien on property on the first day of the month following the filing of the tax rolls by the Assessor with the Louisiana Tax Commissions (December 1st). The tax is delinquent thirty days after the due date. The ad valorem tax assessment for fiscal 2023 was formally levied in November 2023 based on property values determined by the Assessor's Office. The tax is billed and collected by the Sheriff's Office.

St. John the Baptist Parish, Louisiana
Notes to Financial Statements

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The following is a summary of authorized and levied ad valorem taxes for 2023:

Parishwide Taxes	Authorized Millage	Levied Millage	Expiration Date
Parishwide	4.09	4.09	Permanent
Courthouse and Jail	1.00	1.00	12/31/25
Library	9.94	9.94	12/31/27
Council on Aging	0.99	0.99	12/31/23
Road Lighting District No.1	3.83	3.83	12/31/31
Mosquito Abatement District	0.48	0.48	12/31/28
Juvenile Detention Center	1.00	1.00	12/31/29
Health Unit	0.96	0.96	12/31/27
Public Buildings ARC Maintenance	0.97	0.97	12/31/29
Animal Control Facilities	0.75	0.75	04/21/31
General Obligation Bonds	11.25	11.25	03/01/24
Recreation Facilities	2.25	2.25	04/21/31
Flood Protection Levee	7.00	7.00	12/31/46

T. SALES TAXES

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

U. 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.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

V. DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

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

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

Unavailable revenue, which arises only under a modified accrual basis of accounting, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and grants. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

W. PENSIONS

The Parish is a participating employer in four defined benefit pension plans as described in Note 11. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans, and additions to/deductions from each plans' fiduciary net position have been determined on the same basis as they are reported by each of the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value within each plan.

X. SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date that the financial statements were available to be issued, September 30, 2024. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

St. John the Baptist Parish, Louisiana
Notes to Financial Statements

Note 2 – CHANGE IN ACCOUNTING PRINCIPLE AND RESTATEMENTS

During the year ended December 31, 2023, the Parish corrected errors related to an overstatement of disaster recovery expenses reported in the previous year. The Parish also presented the American Recovery Plan fund as a major fund in the Parish's 2022 governmental fund financial statements. However, in 2023, the American Recovery Plan fund was determined to be a component of the Sewerage fund.

The restatements had the following impacts on the governmental activities ending net position at December 31, 2023:

	Statement of Activities	
	Governmental Activities	Business-type Activities
12/31/2023 net position as previously reported	\$ 84,396,273	\$ 104,683,796
Change from governmental fund to proprietary fund	(47,287)	47,287
Error correction	6,351,437	-
12/31/2023 net position as restated and adjusted	\$ 90,700,423	\$ 104,731,083

The restatements had the following impacts on fund balances at December 31, 2023:

	Fund Financial Statements		
	Governmental		Enterprise
	Roads and Bridges	American Recovery Plan	Wastewater
12/31/2023 fund balance as previously reported	\$ 925,405	\$ 47,287	\$ 46,710,097
Change from governmental fund to enterprise fund	-	(47,287)	47,287
Error correction	6,351,437		-
12/31/2023 fund balance as restated and adjusted	\$ 7,276,842	\$ -	\$ 46,757,384

St. John the Baptist Parish, Louisiana

Notes to Financial Statements

Note 3 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budget

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

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

Deficit Fund Balances /Net Position

The following funds had a deficit in fund balance at December 31, 2023:

Special Revenue Funds

Ambulance Fund	\$	(25,272)
Criminal Court	\$	(1,403,180)
RESTORE	\$	(1,412)
LASAFE	\$	(7,713)
Hurricane Isaac	\$	(351,752)
Hurricane Isaac Recovery Grant	\$	(40,365)
LCDBG Edgard Plant Clarifier	\$	(25,102)

The deficit fund balance in the above funds are primarily the result of unearned revenues resulting from Federal receivables. The deficit in these funds will be resolved when receivables are collected, and revenues are recognized.

St. John the Baptist Parish, Louisiana
Notes to Financial Statements

Note 4 - CASH, CASH EQUIVALENTS AND INVESTMENTS

At December 31, 2023, the Parish had cash and cash equivalents as follows:

Cash and cash equivalents accounts per Statement of Net Position	<u>\$ 102,668,738</u>
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Of the total cash and cash equivalents, shown above, \$97,980,293 is unrestricted, \$105,202 is pooled cash from custodial funds and \$4,583,243 is restricted assets. Restricted cash is included with restricted assets on the combined Statement of Net Position. In the proprietary funds, restricted cash equals \$4,583,243 and unrestricted cash equals \$9,689,188 for total cash of \$14,272,431.

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 \$103,713,035.

The bank balance is categorized as follows:

Amount insured by the Federal Deposit Insurance Corporation, or collateralized with securities held by the Parish's agent in the Parish's name.	<u>\$ 108,524,760</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.

St. John the Baptist Parish, Louisiana
Notes to Financial Statements

Note 5 - RECEIVABLES

Receivables at December 31, 2023 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	Levee Protection	Hurricane Ida	Nonmajor Funds	Total Governmental Activities
Taxes:								
Ad Valorem	\$ 4,667,059	\$ -	\$ 16,364	\$ 10,346,190	\$ 6,417,530	\$ -	\$ 8,035,087	\$ 29,482,230
Sales and Use	6,777	2,317,767	958,233	-	-	-	2,235,876	5,518,653
Intergovernmental	19,278	-	110,917	-	-	-	1,379,775	1,509,970
Accounts Receivable (net)	58,029	-	-	-	-	13,779,892	2,068,631	15,906,555
Other Receivable	24,319	-	3,924	-	-	-	34,117	62,360
Total Receivables	\$ 4,775,462	\$ 2,317,767	\$ 1,089,438	\$ 10,346,190	\$ 6,417,530	\$13,779,892	\$13,753,486	\$ 52,479,768

Opioid Litigation Settlement Receivable

The State of Louisiana along with other states settled claims that certain prescription drug companies and pharmaceutical distributors engaged in misleading and fraudulent conduct in the marketing and sale of opioids and failed to monitor for, detect and prevent diversion of the drugs. Due to the State's settlement of these claims, the Parish will receive payments from the Defendant companies over the next fifteen years. The Parish is required to use these funds for approved purposes related to treatment and support for citizens affected by substance use disorders. As of December 31, 2023, the Parish recognized \$1,247,426 in the Criminal Court Fund (Nonmajor Fund) accounts receivable, net of an allowance for doubtful accounts based on relevant circumstances.

St. John the Baptist Parish, Louisiana
Notes to Financial Statements

Note 5 – RECEIVABLES (CONTINUED)

	Business-type Activities				
	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Business-Type Activities
Taxes:					
Ad Valorem	\$ -	\$ 444,459	\$ -	\$ -	\$ 444,459
Intergovernmental	-	-	55,985	-	55,985
Accounts Receivable	2,825,610	389,507	6,816,805	4,551,245	14,583,167
Gross Receivables	2,825,610	833,966	6,872,790	4,551,245	15,083,611
Less: Allowance For Estimated Uncollectable	(2,025,514)	(279,100)	(4,999,806)	(3,257,469)	(10,561,889)
Net Receivables	\$ 800,096	\$ 554,866	\$ 1,872,984	\$ 1,293,776	\$ 4,521,722

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, 2023, consisted of the following:

Governmental Funds:	
Ambulance Fund	<u>\$ 124,592</u>
Total Governmental Funds	<u>\$ 124,592</u>
Enterprise Funds:	
Solid Waste	2,025,514
Mosquito Abatement	279,100
Utilities System	4,999,806
Sewerage	<u>3,257,469</u>
Total Enterprise Funds	<u>10,561,889</u>
Total allowance for uncollectible accounts	<u><u>\$ 10,686,481</u></u>

Upon further analysis of the Utilities System accounts receivable at December 31, 2023, 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, Louisiana
Notes to Financial Statements

Note 6 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2023 was as follows:

	January 1, 2023	Additions	Reductions	December 31, 2023
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 4,493,876	\$ -	\$ -	\$ 4,493,876
Construction-in-progress	<u>15,793,957</u>	<u>13,933,033</u>	<u>(9,256,548)</u>	<u>20,470,442</u>
Total capital assets not being depreciated	<u>20,287,833</u>	<u>13,933,033</u>	<u>(9,256,548)</u>	<u>24,964,318</u>
Capital assets being depreciated/amortized:				
Buildings and building improvements	65,174,053	4,586,268	(543,405)	69,216,916
Infrastructure	177,498,809	2,781,769	-	180,280,578
Drainage system	31,274,557	14,400	-	31,288,957
Furniture, fixtures, and equipment	18,186,596	1,794,281	(231,482)	19,749,395
Right-to-use leased equipment and vehicles	1,167,134	725,250	(48,072)	1,844,312
Vehicles	<u>14,357,114</u>	<u>46,630</u>	<u>(662,518)</u>	<u>13,741,226</u>
Total capital assets being depreciated/ amortized	<u>307,658,263</u>	<u>9,948,598</u>	<u>(1,485,477)</u>	<u>316,121,384</u>
Less accumulated depreciation/amortization:				
Buildings and building improvements	22,966,617	2,033,278	(477,757)	24,522,139
Infrastructure	159,614,361	1,279,833	-	160,894,194
Drainage system	12,732,748	1,075,207	-	13,807,955
Furniture, fixtures, and equipment	10,071,183	920,659	(223,306)	10,768,536
Right-to-use leased equipment and vehicles	508,585	303,847	(2,725)	809,707
Vehicles	<u>11,274,399</u>	<u>697,289</u>	<u>(646,397)</u>	<u>11,325,291</u>
Total accumulated depreciation/ amortization	<u>217,167,893</u>	<u>6,310,113</u>	<u>(1,350,184)</u>	<u>221,127,822</u>
Total capital assets being depreciated/ amortized, net	<u>90,490,370</u>	<u>3,638,485</u>	<u>(135,292)</u>	<u>93,993,562</u>
Total governmental activities capital assets, net	<u>\$ 110,778,203</u>	<u>\$ 17,571,517</u>	<u>\$ (9,391,840)</u>	<u>\$ 118,957,880</u>

St. John the Baptist Parish, Louisiana
Notes to Financial Statements

Note 6 - CAPITAL ASSETS (CONTINUED)

	January 1, 2023	Additions	Reductions	December 31, 2023
Business-Type Activities				
Capital assets not being depreciated:				
Land	\$ 1,719,347	\$ -	\$ -	\$ 1,719,347
Construction-in-progress	<u>6,834,145</u>	<u>1,361,995</u>	<u>-</u>	<u>8,196,140</u>
Total capital assets not being depreciated	<u>8,553,492</u>	<u>1,361,995</u>	<u>-</u>	<u>9,915,487</u>
Capital assets being depreciated/amortized:				
Buildings and building improvements	14,645,329	325,047	(7,382)	14,962,994
Systems – water and sewer	239,930,943	2,295,730	(120,903)	242,105,770
Furniture, fixtures, and equipment	5,358,665	1,077,230	(112,371)	6,323,524
Right-to-use leased equipment and vehicles	965,606	553,011	(526,447)	992,170
Vehicles	<u>1,144,980</u>	<u>18,349</u>	<u>(226,282)</u>	<u>937,047</u>
Total capital assets being depreciated/ amortized	<u>262,045,523</u>	<u>4,269,369</u>	<u>(993,385)</u>	<u>256,321,506</u>
Less accumulated depreciation/amortization:				
Buildings and building improvements	5,790,041	476,309	(3,168)	6,263,182
Systems – water and sewer	138,822,922	5,527,585	(2,105)	144,348,492
Furniture, fixtures, and equipment	3,054,643	269,517	(100,130)	3,224,030
Right-to-use leased equipment and vehicles	182,289	232,735	(88,878)	326,146
Vehicles	<u>1,044,169</u>	<u>41,402</u>	<u>(206,905)</u>	<u>878,666</u>
Total accumulated depreciation/ amortization	<u>148,894,064</u>	<u>6,547,547</u>	<u>(401,096)</u>	<u>155,040,515</u>
Total capital assets being depreciated/ amortized, net	<u>113,151,459</u>	<u>(2,278,179)</u>	<u>(592,289)</u>	<u>110,280,991</u>
Total business-type activities capital assets, net	<u>\$ 121,704,951</u>	<u>\$ (916,184)</u>	<u>\$ (592,289)</u>	<u>\$ 120,196,478</u>

St. John the Baptist Parish, Louisiana
Notes to Financial Statements

Note 6 - CAPITAL ASSETS (CONTINUED)

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

Governmental activities:

General government	\$ 1,238,882
Public safety	1,059,159
Public works	3,109,828
Culture and recreation	863,203
Economic development	3,663
Health & welfare	<u>35,378</u>
Total	<u>\$ 6,310,113</u>

Business-type activities:

Utilities Operations	\$ 3,120,761
Sewerage Operations	<u>3,426,786</u>
Total	<u>\$ 6,547,547</u>

The Parish has committed to spending approximately \$14.8 million to complete construction in progress projects.

St. John the Baptist Parish, Louisiana
Notes to Financial Statements

Note 7 - ACCOUNTS, CONTRACTS, SALARIES, AND OTHER PAYABLES

The following is a summary of accounts, contracts, salaries, and other payables as of December 31, 2023.

	Class of Payable				
	Salaries	Withholdings	Contracts	Accounts	Total
General Fund	\$ 89,692	\$ -	\$ -	\$ 1,440,660	\$ 1,530,352
Road & Bridges	84,897	-	94,556	515,974	695,427
1992 GO Sinking	-	-	-	708,528	708,528
Hurricane Ida	-	-	84,108	3,403,814	3,487,922
Solid Waste	-	-	-	397,851	397,851
Mosquito Control	-	-	-	17,738	17,738
Utilities	82,592	-	134,774	1,280,631	1,497,997
Sewerage	84,672	-	43,066	851,204	978,942
Levee Protection	-	-	21,011	490,422	511,433
Non-major funds	<u>159,979</u>	<u>3,708</u>	<u>325,167</u>	<u>2,517,765</u>	<u>3,006,619</u>
Total	<u>\$ 477,231</u>	<u>\$ 3,708</u>	<u>\$ 702,682</u>	<u>\$ 11,624,587</u>	<u>\$ 12,832,809</u>

Note 8 - PAYABLE FROM RESTRICTED ASSETS

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

	Utilities System
Customer deposits	\$ 1,014,937
Current portion of bonds payable	<u>400,996</u>
Total	<u>\$ 1,415,933</u>

St. John the Baptist Parish, Louisiana
Notes to Financial Statements

Note 9 - LONG-TERM LIABILITIES

The following is a summary of long-term liability transactions of the Parish for the year ended December 31, 2023:

	Balance January 1, 2023	Issues Additions Adjustments	Payments Expenditures Adjustments	Balance December 31, 2023	Due Within One Year
Governmental Activities					
General Obligation Bonds -					
Public Offerings	\$ 34,240,000	\$ -	\$ (5,585,000)	\$ 28,655,000	\$ 1,880,000
General Obligation Bonds -					
Direct Placements	15,835,000	-	(2,560,000)	13,275,000	2,650,000
Public Improvement					
Bonds	6,780,000	-	(835,000)	5,945,000	875,000
Sales Tax &					
Revenue Bonds	31,310,000	30,000,000	(1,310,000)	60,000,000	435,000
Gov Act - Loans	777,000	-	(74,000)	703,000	75,000
Lease Liability	674,843	679,715	(280,740)	1,073,818	372,162
Total OPEB Liability	19,405,883	2,779,092	-	22,184,975	1,159,082
Net Pension Liability	6,609,437	3,762,556	-	10,371,993	-
Less: Premium	<u>1,594,496</u>	<u>-</u>	<u>(139,957)</u>	<u>1,454,539</u>	<u>139,957</u>
Total Governmental					
Activities	<u>117,226,659</u>	<u>37,221,363</u>	<u>(10,784,697)</u>	<u>143,663,325</u>	<u>7,446,244</u>
Business-Type Activities					
Revenue Bonds	2,000,000	-	(310,000)	1,690,000	315,000
State Revolving					
Fund Loans	7,852,204	1,227,795	(526,000)	8,553,999	1,170,000
Lease Liability	593,000	553,012	(465,897)	680,115	195,241
Total OPEB Liability	9,909,295	450,688	-	10,359,983	1,489,457
Net Pension	<u>-</u>	<u>1,784,033</u>	<u>-</u>	<u>1,784,033</u>	<u>-</u>
Total Business-type					
Activities	<u>20,354,499</u>	<u>4,015,528</u>	<u>(1,301,897)</u>	<u>23,068,130</u>	<u>3,169,698</u>
Total Long-Term					
Liabilities	<u>\$ 137,581,158</u>	<u>\$ 41,236,891</u>	<u>\$ (12,086,594)</u>	<u>\$ 166,731,455</u>	<u>\$ 10,615,942</u>

St. John the Baptist Parish, Louisiana
Notes to Financial Statements

Note 9 - LONG-TERM LIABILITIES (CONTINUED)

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

Bond Type	Date of Issuance	Authorized and Issued	Interest Rate %	Maturity Date	Principal Outstanding	Interest to Maturity
Government Activities:						
<u>General Obligation Bonds</u>						
General Obligation Bonds – Series 2014	06/10/14	\$ 18,000,000	2.0-3.625	03/01/34	\$ 9,900,000	\$ 1,857,375
General Obligation Bonds – Series 2015	08/26/15	12,000,000	2.0-4.0	03/01/35	7,910,000	1,898,823
General Obligation Bonds – Series 2015	08/10/22	15,000,000	5	03/01/32	<u>10,845,000</u>	<u>1,957,365</u>
Total General Obligation Bonds – Public Offerings					<u>28,655,000</u>	<u>5,713,573</u>
General Obligation Refunding Bonds Series 2013	11/13/13	6,050,000	2.25	03/01/24	715,000	8,044
Refunding Bonds – Series 2016	05/03/16	20,390,000	2.1	03/01/29	<u>12,560,000</u>	<u>815,220</u>
Total General Obligation Bonds – Direct Placements					<u>13,275,000</u>	<u>823,220</u>
Total General Obligation Bonds					<u>41,930,000</u>	<u>6,536,837</u>
<u>Public Improvement Bonds</u>						
Public Improvement Refunding Bonds, Series ST-2020	12/01/20	8,350,000	3.0-4.0	12/01/29	<u>5,945,000</u>	<u>675,100</u>
Total Public Improvement Bonds					<u>5,945,000</u>	<u>675,100</u>
<u>Loan – Direct Borrowing</u>						
State Revolving Fund Loan	10/19/12	1,359,000	4.5	12/01/32	703,000	-
Ida Recovery Series 2022	01/11/22	30,000,000	1.7	01/01/25	30,000,000	765,000
Ida Recovery Series 2023	07/1/23	30,000,000	3.81	01/01/33	<u>30,000,000</u>	<u>6,555,486</u>
Total Loan – Direct Borrowing					<u>60,703,000</u>	<u>7,320,486</u>
Total Governmental					<u>108,578,000</u>	<u>14,548,439</u>
Business-type Activities:						
<u>Revenue Bonds – Direct Placement</u>						
Water Revenue Utility Bonds Series 2012	03/20/12	4,870,000	1.2-2.95	12/01/28	<u>1,690,000</u>	<u>315,000</u>
Total Revenue Bonds – Direct Placement					<u>1,690,000</u>	<u>315,000</u>
<u>Loans</u>						
State Revolving Fund Loan – Drinking Water	05/16/22	15,000,000	.95	05/16/42	2,286,156	190,000
State Revolving Fund Loan	01/16/19	6,000,000	.95	12/01/39	4,967,253	289,000
State Revolving Fund Loan	09/18/13	5,500,000	3.45	12/01/32	<u>1,300,590</u>	<u>691,000</u>
Total Loans					<u>8,553,999</u>	<u>1,170,000</u>
Total Business-type					<u>\$ 10,243,999</u>	<u>\$ 1,485,000</u>

St. John the Baptist Parish, Louisiana
Notes to Financial Statements

Note 9 - LONG-TERM LIABILITIES (CONTINUED)

Annual debt service to maturity on bonds and certificates, including interest, are as follows:

Year Ending December 31,	General Obligation Bonds - Public Offerings	General Obligation Bonds - Direct Placements	Public Improvement Bonds	Revenue Bonds - Direct Placement	Loan - Direct Borrowing	Total Governmental Activities	Revenue Bonds - Direct Placement	Loans - Direct Borrowings	Total Business-Type Activities Total
2024	\$ 6,885,582	\$ 2,901,486	\$ 1,071,350	\$ 450,953	\$ 1,197,620	\$ 13,040,535	\$ 363,543	\$1,050,246	\$ 1,413,789
2025	2,835,308	2,197,178	1,086,350	455,378	34,678,514	40,876,176	364,723	1,279,595	1,644,318
2026	2,794,507	2,214,653	1,094,350	-	3,961,408	10,144,402	370,460	705,775	1,076,235
2027	2,781,808	2,240,763	1,110,250	-	3,955,584	10,167,543	370,770	582,068	952,838
2028	2,755,938	2,260,455	1,124,800	-	3,945,569	10,166,554	370,619	584,330	954,949
2029-2033	13,765,719	2,283,729	1,133,000	-	19,581,791	37,087,851	-	2,964,418	2,964,418
2034-2038	2,549,711	-	-	-	-	2549,711	-	1,647,463	1,647,463
2038-2043	-	-	-	-	-	-	-	333,748	333,748
Total debt service To maturity	34,368,573	14,098,264	6,620,100	906,331	67,320,486	123,126,439	1,840,115	9,147,643	10,987,758
Less amounts representing interest:									
2024	1,010,582	251,486	196,350	15,953	1,656,164	3,130,535	48,543	94,279	142,822
2025	845,308	202,178	161,350	5,378	1,345,962	2,560,176	39,723	86,595	126,318
2026	774,507	159,653	124,350	-	978,892	2,037,402	30,460	76,152	106,612
2027	701,808	70,455	95,250	-	862,722	1,775,543	20,770	68,068	88,838
2028	625,938	23,729	64,800	-	742,361	1,503,554	10,619	60,330	70,949
2029-2033	1,675,719	23,729	33,000	-	1,750,403	3,482,851	-	177,262	177,262
2034-2038	79,711	-	-	-	-	79,711	-	29,463	29,463
2038-2043	-	-	-	-	-	-	-	1,495	1,495
Total Interest	5,713,573	823,264	675,100	21,331	7,336,504	14,548,439	150,115	593,644	743,759
Total Principal	\$ 28,655,000	\$ 13,275,000	\$ 5,945,000	\$ 885,000	\$60,703,000	\$ 108,578,000	\$ 1,690,000	\$ 8,553,999	\$ 10,243,999

Note 9 - LONG-TERM LIABILITIES (CONTINUED)

General Obligation Bonds are secured by an annual ad valorem tax levy. In accordance with LSA-R.S.39:562, the Council is legally restricted from incurring long-term bonded debt in excess of 35 percent of the assessed value of property in the Parish. The statute also states the Parish is restricted from incurring long-term bonded debt in excess of 10 percent of assessed value for any one purpose. The statutory debt limit for the Parish is reported in the Statistical Section of the Parish's Comprehensive Annual Financial Report. The total indebtedness secured by ad valorem taxes totaled \$28,655,000 as of December 31, 2023.

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

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

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

Pledged Revenues

The Parish has pledged revenues of 12.5 mills of unlimited ad valorem taxes to secure \$28,655,000 of General Obligation Bonds issued for the purpose of constructing and improving public buildings and infrastructure. This debt service millage has been approved by the voters of the Parish through March 1, 2024. Approximately \$11.0 million of pledged ad valorem revenue was utilized for approximately \$6.0 million in principal and interest payments made in 2023 for General Obligation Bonds.

The Parish has pledged revenues from the proceeds of one percent (1%) sales and use tax collected by the St. John the Baptist Parish School Board, of the total two and one quarter percent (2.25%) remitted to the Parish, for the purposes of constructing, maintaining, and improving the Parishwide Waterworks Treatment and Distribution System. These revenues secure \$8,350,000 in Public Improvement Bonds issued for the purpose of constructing, acquiring, extending and improving the sewers and sewerage disposal facilities of the Parish. This one percent tax levy was approved and rededicated in perpetuity by the voters of the Parish in 2010. Approximately \$9.3 million of this dedicated tax was recognized in 2023, with approximately \$1.3 million utilized for debt service payments made in 2023 for Public Improvement Bonds.

St. John the Baptist Parish, Louisiana
Notes to Financial Statements

Note 9 - LONG-TERM LIABILITIES (CONTINUED)

The Parish has pledged revenues from the proceeds of one-quarter percent (0.25%) sales and use tax collected by the St. John the Baptist Parish School Board, of the total two and one quarter percent (2.25%) remitted to the Parish, for the purposes of providing fire protection throughout the Parish. These revenues secure \$2,120,000 in Sales Tax Bonds issued for the purpose of acquiring fire-fighting equipment, lands, and machinery for the Volunteer Fire Departments of the Parish. This one-quarter percent tax levy was approved perpetuity by the voters of the Parish in 1984. Approximately \$5.1 million of this dedicated tax was recognized in 2023, with approximately \$442 thousand utilized for debt service payments made in 2023 for Sales Tax Bonds.

The Parish has pledged revenues for a portion of income and revenues derived by the Parish from the operation of the waterworks system of the Parish. These revenues secure \$2,590,000 in Revenue Bonds issued for the purpose of constructing, maintaining, and improving the waterworks system of the Parish. These bonds mature on December 1, 2028, at which point, the revenues of the waterworks system will no longer be pledged for debt service. Approximately \$7.0 million was recognized as operating revenue for the waterworks system in 2023, with approximately \$370 thousand utilized for debt service payments made in 2023 for Revenue Bonds.

The Parish has pledged revenues of Gulf of Mexico Energy Security Act (GOMESA) revenue sharing funds, which are transferred to the trustee, to secure the payment obligations of \$9,500,000 in Revenue Bonds for the St. John the Baptist Parish GOMESA Project, Series 2019. The Parish has not drawn down any of the bond proceeds from this bond issuance as of December 31, 2023.

Note 10 - LEASES

The Parish entered into multiple agreements as lessee for the acquisition and use of equipment and vehicles, including copiers. As of December 31, 2023, the value of the lease liabilities were \$1,073,818 for governmental activities and \$680,115 for business-type activities. The Parish is required to make monthly principal and interest payments totaling \$56,956. The leases have interest rates ranging from 3.65% to 4.8%.

The future principal and interest lease payments as of December 31, 2023, were as follows:

Year Ending December 31,	Governmental Activities			Business-Type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2024	\$ 372,162	\$ 32,773	\$ 404,935	\$ 195,241	\$ 21,577	\$ 216,818
2025	270,683	21,100	291,783	149,266	15,187	164,453
2026	263,103	11,417	274,520	128,893	10,163	139,056
2027	149,031	2,945	151,976	121,876	5,452	127,328
2028	18,839	318	19,157	84,839	1,343	86,182
Totals	\$ 1,073,818	\$ 68,553	\$ 1,142,371	\$ 680,115	\$ 53,722	\$ 733,837

Note 11 - PENSION PLAN

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

General Information about the Pension Plans

Plan Descriptions

FRS

The Firefighters' Retirement System is the administrator of a cost-sharing multiple-employer plan. Membership in the system is a condition of employment for any full-time firefighters who earn at least \$375 per month, excluding state supplemental pay, and are employed by a fire department of any municipality, parish, or fire protection district of the State of Louisiana, excepting Orleans and Lafayette Parishes, in addition to employees of the FRS. The system provides retirement, disability, and death benefits for its members.

The projections of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the system in accordance with benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

PERS

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

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

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

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

Note 11 - PENSION PLAN (CONTINUED)

RVERS

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

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

DARS

The District Attorneys' Retirement System, State of Louisiana is the administrator of a cost-sharing multiple-employer defined benefit pension plan. The System was established on August 1, 1956, and was placed under the management of the board of trustees for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. 11, Chapter 3 for district attorneys and their assistants in each parish.

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

Benefits Provided

FRS

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

Note 11 - PENSION PLAN (CONTINUED)

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

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

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

PERS

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

For employees hired prior to January 1, 2007:

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

For employees hired after January 1, 2007:

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

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

RVERS

Any member hired prior to January 1, 2013, is eligible for normal retirement after he has 20 years of creditable service and is age 55 or has 10 years of creditable service and is age 60. Any member with 30 years of creditable service regardless of age may retire. Regular retirement benefits for members hired prior to January 1, 2013, are calculated at 3.33% of the average annual earned

Note 11 - PENSION PLAN (CONTINUED)

compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

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

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

DARS

Members who joined the DARS before July 1, 1990, and who have elected not to be covered by the new provisions, are eligible to receive a normal retirement benefit if they have 10 or more years of creditable service and are at least age 62, or if they have 18 or more years of service and are at least age 60, or if they have 23 or more years of service and are at least age 55, or if they have 30 years of service regardless of age. The normal retirement benefit is equal to 3% of the member's average final compensation for each year of creditable service. Members are eligible for early retirement at age 60 if they have at least 10 years of creditable service or at age 55 with at least 18 years of creditable service. Members who retire prior to age 60 with, less than 23 year of service credit, receive a retirement benefit reduced 3% for each year of age below 60. Members who retire prior to age 62 who have less than 18 years of service receive a retirement benefit reduced 3% for each year of age below 62. Retirement benefits may not exceed 100% of final average compensation.

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

Note 11 - PENSION PLAN (CONTINUED)

Disability Benefits

FRS

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

PERS

For Plan A, a member shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007, and has at least five years of creditable service or if hired after January 1, 2007, has seven years of creditable service, and is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan A shall be paid a disability benefit equal to the lesser of an amount equal to 3.00% of the member's final average compensation multiplied by his years of service, not to be less than 15, or 3.00% multiplied by years of service assuming continued service to age 60.

RVERS

Disability benefits are provided to active contributing members with at least 10 years of service established in the System and who have been officially certified as disabled by the State Medical Disability Board. The disabled member who has attained the age of 60 years shall be entitled to a regular retirement allowance. The disabled member who has not yet attained age 60 shall be entitled to a disability benefit equal to the lesser of 3.00% of his average final compensation multiplied by the number of creditable years of service (not to be less than 15 years) or 3 1/3% of average final compensation multiplied by the years of service assuming continued service to age 60. Disability benefits may not exceed two-thirds of earnable compensation.

DARS

Disability benefits are awarded to active contributing members with at least 10 years of service who are found to be totally disabled as a result of injuries incurred while in active service. The member receives a benefit equal to three percent (3½ % for members covered under the new retirement benefit provisions) of his average final compensation multiplied by the lesser of his actual service (not to be less than 15 years) or projected continued service to age 60.

Survivor Benefits

FRS

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

Note 11 - PENSION PLAN (CONTINUED)

PERS

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

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

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

RVERS

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

If a member has no surviving spouse and the member has five or more years of creditable service, the surviving minor children under 18 or disabled children shall be paid 80% of the accrued retirement benefit in equal shares until the age of majority or for the duration of the handicap for a handicapped child. Upon the death of any former member with 10 or more years of service, automatic option 2 benefits are payable to the surviving spouse. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions.

DARS

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

Note 11 - PENSION PLAN (CONTINUED)

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

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

Deferred Retirement Option Plan benefits (DROP)

FRS

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

Upon commencement of participation in DROP, employer and employee contributions to the system cease. The monthly retirement benefit that would have been payable is paid into the member's DROP account. Upon termination of employment, a participant in the program has several options to receive their DROP benefit. A member may (1) elect to roll over all or a portion of their DROP balance into another eligible qualified plan, (2) receive a lump-sum payment from the account, (3) receive single withdrawals at the discretion of the member, (4) receive monthly or annual withdrawals, or (5) receive an annuity based on the DROP account balance. These withdrawals are in addition to his regular monthly benefit. If employment is not terminated at the end of the 36 months, the participant resumes regular contributions to the system. No payments may be made from the DROP account until the participant retires.

PERS

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

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

Note 11 - PENSION PLAN (CONTINUED)

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

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

RVERS

In lieu of terminating employment and accepting a service retirement allowance, any member with 10 or more years of service at age 60, 20 or more years of service at age 55, or 30 or more years of service at any age may elect to participate in the Deferred Retirement Option Plan (DROP) for up to three years and defer the receipt of benefits. Upon commencement of participation in the plan, membership in the System terminates. During participation in the plan, employer contributions are payable, but employee contributions cease. The monthly retirement benefits that would have been payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP fund. This fund does not earn interest. In addition, no cost-of-living increases are payable to participants until employment which made them eligible to become members of the System has been terminated for at least one full year.

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

DARS

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

Note 11 - PENSION PLAN (CONTINUED)

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

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

Initial Benefit Option Plan

FRS

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

Cost of Living Adjustments

FRS

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

Note 11 - PENSION PLAN (CONTINUED)

member of retiree, and "B" is equal to the number of years since retirement or since death of the member or retiree to June 30th of the initial year of such increase.

PERS

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

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

RVERS

Cost of living provisions for the System allows the board of trustees to provide an annual cost of living increase of 2.0% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost-of-living adjustment once they have reached the age of sixty and have been retired at least one year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

DARS

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

Contributions

FRS

Contributions for all members are established by statute at 10.0% for wages above poverty and 10.0% for wages below poverty for the years ending/ended June 30, 2024 and 2023. The contributions are deducted from the member's salary and remitted by the Parish.

Note 11 - PENSION PLAN (CONTINUED)

According to state statute, employer contributions are actuarially determined each year. For the years ending/ended June 30, 2024 and 2023, the actuarially determined contribution rates were 32.48% and 32.49%, respectively, of member's compensation. For the years ended/ending June 30 2024 and 2023, the actual employer contribution rates were 33.25% of covered payroll above poverty and 35.25% of covered payroll below poverty, respectively. The actual rates differ from the actuarially required rate due to state statutes that require the contribution rate be calculated and set two years prior to the year effective. Contributions to the pension plan from the Parish were \$870,086 for the year ended December 31, 2023.

The System also receives insurance premium tax monies as additional employer contributions. The tax is considered support from a non-contributing entity and appropriated by the legislature each year based on an actuarial study. Non-employer contributions are recognized as revenue during the year ended December 31, 2023, and were excluded from pension expense.

PERS

Contributions for all members are established by statute at 9.50% of compensation for the year ended December 31, 2023. The contributions are deducted from the member's salary and remitted by the Parish.

According to state statute, contributions for all employers are actuarially determined each year. For the years ended December 31, 2023 and 2022, the actuarially determined contribution rate was 7.49% and 7.10%, respectively, of member's compensation for Plan A, respectively. However, actual contribution rate for each of the years ended December 31, 2023 and 2022 was 11.50% for Plan A. The actual rate differs from the actuarially required rate due to state statutes that require the contribution rate be calculated and set two years prior to the year effective. Contributions to the pension plan from the Parish were \$1,212,924 for the year ended December 31, 2023.

According to state statute, the System also receives $\frac{1}{4}$ of 1% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. The System also receives revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended December 31, 2023.

RVERS

Contributions for all members are established by statute at 7.0% of compensation for the years ending/ended June 30, 2023 and 2022. The contributions are deducted from the member's salary and remitted by the Parish.

Note 11 - PENSION PLAN (CONTINUED)

According to state statute, contribution requirements for all employers are actuarially determined each year. The actuarially required employer contribution was 7.73% and 10.08% for the years ending/ended June 30, 2024 and 2023, respectively. The actual employer contribution rate was 18% for each of the years ending/ended June 30, 2024 and 2023. Contributions to the pension plan from the Parish were \$19,357 for the year ended December 31, 2023.

In accordance with state statute, the System also receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended December 31, 2023.

DARS

Contributions for all members are established by statute at 8.0% of compensation for the years ending/ended June 30, 2024 and 2023. The contributions are deducted from the member's salary and remitted by the Parish.

According to state statute, contribution requirements for all employers are actuarially determined each year. The actuarially required employer contribution was 10.73% and 10.83% for the years ending/ended June 30, 2024 and 2023, respectively. The actual employer contribution rate was 12.0% and 9.5% for the years ending/ended June 30, 2024 and 2023, respectively. The actual rate differs from the actuarially required rate due to state statutes that require the contribution rate be calculated and set two years prior to the year effective. Contributions to the pension plan from the District Attorney were \$3,843 for the year ended December 31, 2023.

In accordance with state statute, DARS receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended December 31, 2023.

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

At December 31, 2023, the Parish reported a combined liability of \$12,156,026 for its proportionate share of the Net Pension liabilities (NPL). The NPL for FRS, RVERS, and DARS was measured as of June 30, 2023, and the NPL for PERS was measured as of December 31, 2022. The total pension liability used to calculate the NPL was determined based on an actuarial valuation as of those dates. The Parish's proportion of the NPL was based on a projection of the Parish's long-term share of contributions to the pension plan relative to the projected contribution of all participating employers, actuarially determined.

St. John the Baptist Parish, Louisiana
Notes to Financial Statements

Note 11 - PENSION PLAN (CONTINUED)

The following table reflects the Parish's proportionate share of the Net Pension Liability for each of the pension plans, the proportion at June 30, 2023 (December 31, 2022 for PERS) and the change compared to the June 30, 2022 (December 31, 2021 for PERS) proportion.

	Net Pension Liability (Asset) at December 31, 2023	Proportion at Measurement Date	Increase (Decrease) to Prior Measurement Date
FRS	\$ 5,933,134	0.909041%	0.005242%
PERS	6,033,534	1.567644%	(0.054816%)
RVERS	143,332	0.754195%	0.032445%
DARS	46,025	0.053670%	(0.001574)%
	\$ 12,156,026		

The following table reflects the Parish's recognized pension expense plus the Parish's amortization of change in proportionate share and difference between employer contributions and proportionate share of contributions for each of the pension plans for the year ended December 31, 2023.

	Pension Expense	Amortization	Total
FRS	\$ 1,203,786	\$ (6,902)	\$ 1,196,884
PERS	2,583,314	(1,218,840)	1,364,474
RVERS	48,977	(20,310)	28,667
DARS	15,533	(3,430)	12,103
	\$ 2,647,824	\$ (1,242,580)	\$ 1,405,244

At December 31, 2023, the Parish reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>FRS</u>	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 185,238	\$ 203,272
Changes in assumptions	359,011	-
Net difference between projected and actual earnings on pension plan investments	804,163	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	195,810	9,152
Employer contributions subsequent to the measurement date	448,077	-
Total FRS	\$ 1,992,299	\$ 212,424

St. John the Baptist Parish, Louisiana
Notes to Financial Statements

Note 11 - PENSION PLAN (CONTINUED)

PERS

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 223,074	\$ 664,748
Changes in assumptions	192,553	-
Net difference between projected and actual earnings on pension plan investments	6,369,476	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	62,681	12,542
Employer contributions subsequent to the measurement date	1,212,924	-
Total RVERS	<u>\$ 8,060,708</u>	<u>\$ 677,290</u>

RVERS

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 5,958	\$ 6,443
Changes in assumptions	8,838	-
Net difference between projected and actual earnings on pension plan investments	33,228	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	28,631	-
Employer contributions subsequent to the measurement date	10,069	-
Total RVERS	<u>\$ 86,724</u>	<u>\$ 6,443</u>

DARS

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,864	\$ 1,520
Changes in assumptions	5,298	-
Net difference between projected and actual earnings on pension plan investments	7,050	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	97	1,330
Employer contributions subsequent to the measurement date	2,145	-
Total DARS	<u>\$ 17,454</u>	<u>\$ 2,850</u>

St. John the Baptist Parish, Louisiana
Notes to Financial Statements

Note 11 - PENSION PLAN (CONTINUED)

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
FRS	\$ 1,992,299	\$ 212,424
PERS	8,060,708	677,290
RVERS	86,724	6,443
DARS	17,454	2,850
	<u>\$ 10,157,185</u>	<u>\$ 899,077</u>

Deferred outflows of resources related to pensions resulting from the Parish's contributions subsequent to the measurement date will be recognized as a reduction of net pension liability in the year ending December 31, 2024.

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

	Subsequent Contributions
FRS	\$ 448,077
PERS	1,212,924
RVERS	10,069
DARS	2,145
	<u>\$ 1,673,215</u>

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

Year ending December 31:	FRS	PERS	RVERS	DARS	Total
2024	\$ 310,249	\$ 235,603	\$ 22,705	\$ 5,359	\$ 572,794
2025	185,849	1,036,625	13,941	3,421	1,239,836
2026	779,137	2,042,860	37,968	7,160	2,867,125
2027	(2,266)	2,855,406	(4,402)	(2,359)	2,846,379
2028	29,195	-	-	-	29,195
2029	29,634	-	-	-	29,634
	<u>\$ 1,331,798</u>	<u>\$ (2,499,127)</u>	<u>\$ 70,212</u>	<u>\$ 25,165</u>	<u>\$ 7,584,963</u>

St. John the Baptist Parish, Louisiana
Notes to Financial Statements

Note 11 - PENSION PLAN (CONTINUED)

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2023 are as follows:

	FRS	PERS
Valuation Date	June 30, 2023	December 31, 2022
Actuarial Cost Method	Entry Age Normal Cost	Entry Age Normal Cost
Actuarial Assumptions:		
Expected Remaining Service Lives	7 years, closed period	4 years
Investment Rate of Return	6.90% per annum (net of investment expenses, including inflation)	6.40%, net of investment expense, including inflation
Inflation Rate	2.500% per annum	2.30%
Salary Increases	Vary from 14.10% in the first two years of service to 5.20% with 3 or more years of service; includes inflation and merit increases	4.75%
Cost of Living Adjustments	For the purpose of determining the present value of benefits, COLAs were deemed not to be substantively automatic and only those previously granted were included.	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.
Mortality	For active members, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees. For annuitants and beneficiaries, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees. For disabled retirees, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees. In all cases the base table was multiplied by 105% for males and 115% for females, each with full generational projection using the appropriate MP-2019 scale.	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.
Termination, Disability, and Retirement	Termination, disability, and retirement assumptions were projected based on a five-year (2014-2019) experience study on plan data.	Termination, disability, and retirement assumptions were projected based on a five-year (2013-2017) experience study on plan data.

St. John the Baptist Parish, Louisiana
Notes to Financial Statements

NOTE 11 - PENSION PLAN (CONTINUED)

	RVERS	DARS
Valuation Date	June 30, 2023	June 30, 2023
Actuarial Cost Method	Entry Age Normal Cost	Aggregate Actuarial Cost Method
Actuarial Assumptions:		
Expected Remaining Service Lives	5 years	5 years
Investment Rate of Return	6.25%, net of investment expense	6.10%, net of investment expense
Inflation Rate	2.30% per annum	2.20% per annum
Salary Increases	5.25%	5.0%
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.	Only those previously granted.
Mortality	RP-2010 Public Retirement Plans Mortality Table for general employees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale - Employees, Annuitant and Beneficiaries. RP-2010 Public Retirement Plans Mortality Table for general disabled retirees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale - Disabled Annuitants.	Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females for current employees, each with full generational projection using the MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 115% for males and females for annuitants and beneficiaries, each with full generational projection using the MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for disabled retirees, each with full generational projection using the MP2019 scale.
Termination, Disability, and Retirement	Termination, disability, and retirement assumptions were projected based on a five-year (2014-2019) experience study on plan data.	Termination, disability, and retirement assumptions were projected based on a five-year (2014-2019) experience study on plan data.

Note 11 - PENSION PLAN (CONTINUED)

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

FRS	PERS	RVERS	DARS
The June 30, 2023, estimated long-term expected rate of return on pension plan investments was determined by the System's actuary using the System's target asset allocation as of January 2023 and the Curran Actuarial Consulting average study for 2023. Using the target asset allocation for the System and the average values for expected real rates of return, standard deviation of returns, and correlation of returns, an arithmetic expected nominal rate of return and standard deviation for the portfolio was determined. Subsequent to the actuary's calculation of the long-term expected real rate of return in January 2023, the Board voted to amend the target asset allocation. These changes include an increase to target weight in U.S. public equity, a decrease to emerging market equity, and the inclusion of a target weight in multisector fixed income to further diversify fixed income exposures. The changes to the target asset allocation are reflected in the table below. The System's long term assumed rate of inflation of 2.50% was used in this process for the fiscal year ended June 30, 2023.	The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.10% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.70% for the year ended December 31, 2022.	The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.	The estimated long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 7.70% for the year ended June 30, 2023.

St. John the Baptist Parish, Louisiana
Notes to Financial Statements

Note 11 - PENSION PLAN (CONTINUED)

Best estimates of the arithmetic real rates of return for each major asset class included in the PERS' target asset allocation as of December 31, 2022 is summarized in the following table:

PERS		
Asset Class	Target Allocation	Long-Term Expected Rate of Return
Fixed Income	33%	1.17%
Equity	51%	3.58%
Alternatives	14%	0.73%
Real assets	2%	0.12%
Totals	100%	5.60%
Inflation		2.10%
Expected Arithmetic Nominal Return		7.70%

Best estimates of the arithmetic real rates of return for each major asset class included in each of the pension plans' target asset allocations as of June 30, 2023 is summarized in the following table:

Asset Class	Target Allocation			Long-Term Expected Portfolio Real Rate of Return		
	FRS	RVERS	DARS	FRS	RVERS	DARS
Domestic equities	29.5%	37.5%	50.11%	6.24%	2.81%	10.66%
International equities	11.5%	20.0%	-	6.49%	1.70%	-
Global equities	10.0%	-	-	6.49%	-	-
Emerging Market Equity	5.0%	-	-	8.37%	-	-
Domestic fixed income	26.0%	22.5%	32.82%	2.64%	0.56%	3.81%
International fixed income	-	10.0%	-	-	0.35%	-
Alternative investments	9.0%	-	16.90%	9.57%	-	6.50%
Real estate	6.0%	10.0%	-	4.41%	0.45%	-
Other	3.0%	-	0.20%	5.62%	-	2.31%
Total	100.0%	100.0%	100.0%		5.80%	5.02%
Inflation					2.50%	2.68%
Expected Arithmetic Nominal Return					8.75%	7.70%

Note 11 - PENSION PLAN (CONTINUED)

Discount Rate

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of each of the system's actuary. Based on those assumptions, each of the system's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate used to measure the total pension liability for PERS was 6.40% for the year ended December 31, 2022. The discount rate used to measure the total pension liability for FRS was 6.90%, for DARS was 6.10%, and for RVERS was 6.25% for the year ended June 30, 2023.

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

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

	1.0% Decrease	Current Discount Rate	1.0% Increase
FRS			
Discount rate	5.90%	6.90%	7.90%
Parish's proportionate share of NPL	\$ 9,153,046	\$ 5,933,135	\$ 3,247,585
PERS			
Discount rate	5.40%	6.40%	7.40%
Parish's proportionate share of NPL	\$ 14,921,132	\$ 6,033,534	\$ (1,417,579)
RVERS			
Discount rate	5.25%	6.25%	7.25%
Parish's proportionate share of NPL	\$ 260,769	\$ 143,332	\$ 43,524
DARS			
Discount rate	5.10%	6.10%	7.10%
Parish's proportionate share of NPL	\$ 86,012	\$ 46,025	\$ 12,478

Note 11 - PENSION PLAN (CONTINUED)

Support of Non-employer Contributing Entities

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

During the year ended December 31, 2023, the Parish recognized revenue as a result of support received from non-employer contributing entities for the following amounts for each pension plan:

	Non-employer Contributing Entity Revenue
FRS	\$ 266,201
PERS	146,074
RVERS	26,590
DARS	5,784
	<u>\$ 444,649</u>

Pension Plan Fiduciary Net Position

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

Payables to the Pension Plan

At December 31, 2023, the Parish had payables to the pension plans totaling \$635,043 for the December 2023 employee and employer legally required contributions. Outstanding balances will be applied to the Parish's required monthly contribution. The amounts due are included in liabilities under the amounts reported as salaries and payroll deductions payable.

The balance due to each of the pension plans is as follows:

	Payables
PERS	\$ 632,119
RVERS	2,328
DARS	596
	<u>\$ 635,043</u>

Note 12 - OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan description – The St. John the Baptist Parish Council (the Council) provides certain continuing health care and life insurance benefits for its retired employees. The St. John the Baptist Parish Council's OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Council. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Council. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB).

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

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

Employees covered by benefit terms – As of the measurement date December 31, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	152
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>237</u>
	<u>389</u>

Total OPEB Liability

The Council's total OPEB liability is \$32,544,956 as of the measurement date June 30, 2023, the end of the fiscal year.

Actuarial Assumptions and other inputs – The total OPEB liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	4.0%, including inflation
Discount rate	3.26%, annually (As of End of Year Measurement Date)
Healthcare cost trend rates	5.5% annually for ten years, 4.5% thereafter
Mortality	RP-2014 without projection

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2023, the end of the applicable measurement period.

St. John the Baptist Parish, Louisiana
Notes to Financial Statements

Note 12 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

The actuarial assumptions used in the December 31, 2023 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2023.

Changes in the Total OPEB Liability

Balance at December 31, 2022	\$ 29,315,178
Changes for the year:	
Service cost	512,844
Interest	1,060,547
Differences between expected and actual experience	1,364,244
Changes in assumptions	1,903,854
Benefit payments and net transfers	(1,611,709)
Net changes	3,229,780
Balance at December 31, 2023	\$ 32,544,958

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

	1.0% Decrease (2.26%)	Current Discount Rate (3.26%)	1.0% Increase (4.26%)
Total OPEB liability	\$ 39,332,313	\$ 32,544,958	\$ 27,305,990

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

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	\$ 27,964,999	\$ 32,544,958	\$ 38,532,428

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

For the year ended December 31, 2023, the Council recognized OPEB expense of \$2,019,967. At December 31, 2023, the Council reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,359,091	\$ (813,887)
Changes in assumptions	5,061,554	(5,634,212)
Total	\$ 8,420,645	\$ (6,448,099)

St. John the Baptist Parish, Louisiana
Notes to Financial Statements

Note 12 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

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

Years ending December 31:	
2024	446,577
2025	335,393
2026	(20,846)
2027	1,046,772
2028	393,154
Thereafter	(228,504)

Note 13 – DEFERRED INFLOWS OF RESOURCES

At December 31, 2023, the Parish has deferred inflows of resources as follows:

Governmental Activities

Federal Grant	\$ 9,695,400
Ad Valorem	344,145
Advance tax payments	<u>1,062,804</u>
Total Governmental Funds	<u>11,102,349</u>

Grant and ad valorem recognized as revenue on the Government-wide in 2023	(10,039,545)
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Deferred amounts related to pension liability	698,741
Deferred amounts related to OPEB liability	<u>4,395,486</u>
Total Governmental Activities	<u>\$ 6,157,031</u>

Business-Type Activities

Advance tax payments	\$ 15,283
Deferred amounts related to pension liability	200,266
Deferred amounts related to OPEB liability	<u>2,052,613</u>
Total Business-Type Activities	<u>2,268,162</u>
Total Government-wide	<u>\$ 8,425,193</u>

St. John the Baptist Parish, Louisiana
Notes to Financial Statements

Note 14 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of December 31, 2023, is as follows:

Governmental Funds							
Receivable Funds	General	Sales Tax District	Roads and Bridges	1992 General Obligation	Hurricane IDA	Levee Protection	Non-Major
Governmental Activities							
General	406,139	63	437,770	64	22,440	63	1,670,336
Sales Tax District	-	-	-	-	-	-	-
Roads and Bridges	63,467	-	-	-	-	-	88,186
1992 General Obligation	-	-	-	-	-	-	-
Hurricane Ida	-	-	-	-	-	-	-
Levee Protection	-	-	-	-	-	-	-
Non-Major	104	-	18,706	-	-	-	364,833
Solid Waste	-	-	-	-	-	-	-
Mosquito	-	-	-	-	-	-	-
Utilities	350,660	-	44,178	-	109,289	-	286,408
Sewerage	38,502	-	60,551	-	-	-	85
Total	858,872	63	561,205	64	131,729	63	2,409,848

Business-Type Activities					
Receivable Funds	Solid Waste	Mosquito	Utilities	Sewerage	Total Governmental and Business-Type
Governmental Activities					
General	131	64	68,529	24,602	2,630,201
Sales Tax District	-	-	-	-	-
Roads and Bridges	-	-	4,637	9,572	165,862
1992 General Obligation	-	-	-	-	-
Hurricane Ida	-	-	-	-	-
Levee Protection	-	-	-	-	-
Non-Major	-	-	123,798	32,809	540,250
Solid Waste	-	-	1,507,063	-	1,507,063
Mosquito	-	-	375,859	-	375,859
Utilities	413,415	57,852	-	502,484	1,764,286
Sewerage	-	-	2,920,724	-	3,019,862
Total	413,546	57,916	5,000,610	569,467	10,003,383

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>	<u>Net Internal Balances</u>
Governmental Activities	\$ 3,342,311	\$ (3,967,842)	\$ (625,531)
Business-Type Activities	<u>6,667,070</u>	<u>(6,041,539)</u>	<u>625,531</u>
Total	<u>\$ 10,009,381</u>	<u>\$(10,009,381)</u>	<u>\$ -</u>

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

St. John the Baptist Parish, Louisiana
Notes to Financial Statements

Note 14 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (CONTINUED)

A summary of interfund transfers at December 31, 2023, are as follows:

	Governmental Funds						
	General	Sales Tax District	Roads and Bridges	1992 GO Sinking	Hurricane Ida	Levee Protection	Non-Major
<u>Receiving Funds</u>							
Governmental Activities							
General	-	-	834,233	-	-	-	1,967,446
Sales Tax District	-	-	-	-	-	-	-
Roads and Bridges	-	1,000,000	-	-	-	-	986,095
1992 GO Sinking	-	-	-	-	-	-	-
Hurricane Ida	-	-	-	-	-	-	-
Levee Protection	-	-	-	-	-	-	-
Non-Major	580,676	650,062	60,326	-	118,419	-	2,110,627
Solid Waste	-	-	-	-	-	-	-
Mosquito	-	-	-	-	-	-	45,000
Utilities	-	5,900,000	-	-	1,978,472	-	372,243
Sewerage	-	5,329,607	-	-	6,950	-	172,678
Total	580,676	12,879,669	894,559	-	2,103,841	-	5,654,089

	Business-Type Activities				
<u>Receiving Funds</u>	Solid Waste	Mosquito	Utilities	Sewerage	Total Governmental and Business-Type Activities
Governmental Activities					
General	53,868	32,075	836,262	741,566	4,465,450
Sales Tax District	-	-	-	-	-
Roads and Bridges	-	-	148,415	148,415	2,282,925
1992 GO Sinking	-	-	-	-	-
Hurricane Ida	-	-	-	-	-
Levee Protection	-	-	-	-	-
Non-Major	-	-	29,285	19,285	3,568,680
Solid Waste	-	-	-	-	-
Mosquito	-	-	-	-	45,000
Utilities	-	-	-	225,604	8,476,319
Sewerage	-	-	302,610	-	5,811,845
Total	53,868	32,075	1,316,572	1,134,870	24,650,219

St. John the Baptist Parish, Louisiana

Notes to Financial Statements

Note 14 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (CONTINUED)

	Transfers From <u>Other Funds</u>	Transfers To <u>Other Funds</u>	Net Internal <u>Balances</u>
Governmental Activities	\$ 10,317,055	\$ (22,112,834)	\$(11,795,779)
Business-Type Activities	<u>14,333,164</u>	<u>(2,537,385)</u>	<u>11,795,779</u>
Total	<u>\$ 24,650,219</u>	<u>\$(24,650,219)</u>	<u>\$ -</u>

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

Transfers are primarily used to move funds from:

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

All other transfers are also in accordance with budgetary authorizations.

Note 15 - CRIMINAL COURT FUND

LSA-R.S. 15:571.11 requires that one-half of any surpluses remaining in the Criminal Court Fund at year-end shall be transmitted to the Parish's General Fund. At December 31, 2023, there was no surplus to transfer to the General Fund.

Note 16 - COMMITMENTS AND CONTINGENCIES

Litigation

The Parish is a named defendant in a number of claims and lawsuits resulting principally from personal injury, property damage, assessments, and construction claims. The Parish Attorney has reviewed these claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome to the Parish and to arrive at an estimate, if any, of the amount or range of potential loss to the Parish. As a result of such review, the various claims and lawsuits have been categorized into "probable," "reasonably possible," and "remote" contingencies as defined in GASB Codification C50. All outstanding claims have been categorized as "reasonably possible" or "remote;" therefore, no accrual was required on the Parish's financial statements. Legal counsel's opinion on the ultimate resolution of these matters is that losses incurred by Parish could range from \$0 to approximately \$125,000.

St. John the Baptist Parish, Louisiana

Notes to Financial Statements

Note 16 - COMMITMENTS AND CONTINGENCIES (Continued)

Federally Assisted Programs

The Parish receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and had approximately \$1.6 million in outstanding receivables for these programs as of December 31, 2023. The disbursement of funds generally requires compliance with terms and conditions specified in the grant agreements. The programs are audited in accordance with the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and also subject to future audits by the grantor agency. Any disallowed claims or uncollectible receivables resulting from such audits could become a liability of the General Fund or other applicable funds.

Note 17 – FUND BALANCE

The following illustrates the specific purposes of each classification of fund balance at December 31, 2023 in the financial statements:

	General Fund	Sales Tax District	Roads & Bridges	1992 General Obligation Sinking
Nonspendable:				
Prepays	\$ 151,630	\$ -	\$ 86,149	\$ -
Total Nonspendable	151,630	-	86,149	-
Restricted:				
Debt service	-	-	-	16,373,135
Special revenue	-	9,146,562	241,472	-
Total Restricted	-	9,146,562	241,472	16,373,135
Committed				
Capital projects	-	-	-	-
Total Committed	-	-	-	-
Unassigned	6,710,857	-	-	-
Total	\$ 6,862,487	\$ 9,146,562	\$ 327,621	\$ 16,373,135

St. John the Baptist Parish, Louisiana **Notes to Financial Statements**

Note 17 – FUND BALANCE (Continued)

	Hurricane Ida	Levee Protection	Non-major Governmental Funds	Total
Nonspendable:				
Prepays	\$ 133,400	\$ -	\$ 358,631	\$ 729,810
Total Nonspendable	133,400	-	358,631	729,810
Restricted:				
Debt service	-	-	5,788,103	22,161,238
Special revenue	5,962,789	27,402,451	31,090,469	73,843,743
Total Restricted	5,962,789	27,402,451	36,878,572	96,004,981
Committed				
Capital projects	-	-	14,783,400	14,783,400
Total Committed	-	-	14,783,400	14,783,400
Unassigned	-	-	-	6,710,857
Total	\$ 6,096,189	\$ 27,402,451	\$ 52,020,603	\$ 118,229,048

Note 18 - RISK MANAGEMENT

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

St. John the Baptist Parish, Louisiana
Notes to Financial Statements

Note 19 – SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNIT

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

A. CASH

The Library's cash deposits at December 31, 2023 were as follows:

	<u>Library</u>
Bank accounts per Statement of Net Position	<u>\$ 10,832,860</u>

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

	<u>Library</u>
Bank accounts Per Bank	<u>\$ 10,854,228</u>

The bank balances are categorized as follows:

Amount insured by the FDIC, or collateralized with securities held by the component unit's agent in the component unit's name	<u>\$ 250,000</u>
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Pledged securities held by the custodial bank in the name of the fiscal agent bank	<u>\$ 11,507,073</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.

St. John the Baptist Parish, Louisiana
Notes to Financial Statements

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

B. CAPITAL ASSETS

Capital assets for the component unit at December 31, 2023 are as follows:

	<u>Library</u>
Land	\$ 509,763
Construction in Progress	11,067,537
Equipment & furniture	622,893
Library collection	2,340,929
<u>Buildings</u>	<u>2,530,643</u>
Subtotal	17,071,765
Less: Accumulated Depreciation	<u>3,876,977</u>
Total	<u><u>\$ 13,194,788</u></u>

C. ACCRUED ANNUAL LEAVE

At December 31, 2023, employees of the Library have accumulated and vested amounts of employee annual leave benefits, which are computed in accordance with GASB Codification Section C60. The amount is recorded in the statement of net position as a long-term liability, and the calculation is based on the number of hours each employee has earned and credited to their benefit times their individual hourly rate at the end of the year.

D. PENSION PLAN

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

Contributions for all members are established by statute at 9.50% of compensation for the year ended December 31, 2023. The contributions are deducted from the member's salary and remitted by the Library.

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2023, the actuarially determined contribution rate was 7.49% of member's compensation for Plan A. However, the actual rate for the fiscal year ended December 31, 2023 was 11.50% for Plan A. The actual rate differs from the actuarially required rate due to state statutes that require the contribution rate be calculated and set two years prior to the year effective. Contributions to the pension plan from the Library were \$147,100 for the year ended December 31, 2023.

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

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

At December 31, 2023, the Library reported a liability of \$647,832 for its proportionate share of the Net Pension Liability of PERS. The net pension Liability was measured as of December 31, 2022, and the total pension liability or asset used to calculate the NPL was determined based on an actuarial valuation as of that date. The Library's proportion of the NPL was based on a projection of the Library's long-term share of contributions to the pension plans relative to the projected contribution of all participating employers, actuarially determined. At December 31, 2022, the Library's proportion was 0.168321%, which was a decrease of 0.035821% from its proportion measured as of December 31, 2021.

For the year ended December 31, 2023, the Library recognized a pension expense of \$294,034 less the Library's amortization of the difference between employer contributions and proportionate share of contributions of \$(143,119).

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

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
<u>PERS</u>		
Differences between expected and actual experience.	\$ 23,932	\$ 71,375
Net difference between projected and actual earnings on pension plan investments.	683,903	-
Changes in assumptions.	20,675	-
Changes in proportion and differences between employer contributions and proportionate share of contributions.	54,195	6,425
Employer contributions subsequent to the measurement date.	147,100	-
Total PERS	\$ 929,805	\$ 77,800

Deferred outflows of resources of \$147,100 related to contributions subsequent to the measurement date will be recognized as a reduction of net pension liability in the year ending December 31, 2024.

St. John the Baptist Parish, Louisiana
Notes to Financial Statements

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

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

Year Ending December 31,	Amount of Amortization PERS
2024	43,528
2025	126,252
2026	228,554
2027	306,591

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

The following presents the Library's proportionate share of the Net Pension Asset using the discount rate of 6.40%, as well as what the Library's proportionate share of the Net Pension Asset would be if it were calculated using a discount rate that is one percentage-point lower (5.40%) or one percentage-point higher (7.40%) than the current rate:

	1.0% Decrease	Current Discount Rate	1.0% Increase
PERS - Library's proportionate share of the net pension asset	\$ 1,602,111	\$ 647,832	\$ (152,208)

Support of Non-employer Contributing Entities

Contributions received by a pension plan from non-employer contributing entities that are not in a special funding situation are recorded as revenue by the respective pension plan. The Library recognizes revenue in an amount equal to their proportionate share of the total contributions to the pension plan from these non-employer contributing entities. During the year ended December 31, 2023, the Library recognized revenue as a result of support received from non-employer contributing entities of \$15,684.

Pension Plan Fiduciary Net Position

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

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

E. OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan description – The St. John the Baptist Parish Library (the Library) provides certain continuing health care and life insurance benefits for its retired employees. The St. John the Baptist Parish Library's OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Library. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Library. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB).

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

Life insurance coverage is provided to retirees and 100% of the rate is paid by the employer. The insurance coverage while active is continued after retirement, but insurance coverage amounts are reduced by to 50% of the original amount at age 70.

Employees covered by benefit terms – As of the measurement date December 31, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	18
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	26
	44

Total OPEB Liability

The Library's total OPEB liability is \$3,367,388 as of the measurement date December 31, 2023, the end of the fiscal year.

Actuarial Assumptions and other inputs – The total OPEB liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.0%
Salary increases	3.0%, including inflation
Discount rate	3.26%, annually (As of End of Year Measurement Date)

St. John the Baptist Parish, Louisiana
Notes to Financial Statements

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

E. OTHER POST-EMPLOYMENT BENEFITS (Continued)

Healthcare cost trend rates	Medical: 5.5% annually for 5 years, decreasing to 4.14% after 52 years; Dental: 4%
Mortality	120% of Pub-2010 for General Employees and Healthy Retirees with MP-2021 scale

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2023, the end of the applicable measurement period.

The actuarial assumptions used in the December 31, 2022 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2022.

Changes in the Total OPEB Liability

Balance at December 31, 2022	\$ 3,056,821
Changes for the year:	
Service cost	86,614
Interest	115,325
Differences between expected and actual experience	41,443
Changes in assumptions	180,910
Benefit payments and net transfers	(113,725)
Net changes	310,567
Balance at December 31, 2023	\$ 3,367,388

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

	1.0% Decrease (2.26%)	Current Discount Rate (3.26%)	1.0% Increase (4.26%)
Total OPEB liability	\$ 3,843,937	\$ 3,367,388	\$ 2,977,968

St. John the Baptist Parish, Louisiana
Notes to Financial Statements

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

E. OTHER POST-EMPLOYMENT BENEFITS (Continued)

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

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	\$ 3,005,230	\$ 3,367,388	\$ 3,806,657

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

For the year ended December 31, 2023, the Library recognized OPEB expense of \$336,261. At December 31, 2023, the Library reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 528,849	\$ (349,234)
Changes in assumptions	926,217	(463,042)
Total	\$ 1,458,066	\$ (812,276)

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

Years ending December 31:	
2024	\$ 134,323
2025	134,323
2026	134,323
2027	134,323
2028	54,249
Thereafter	54,249

St. John the Baptist Parish, Louisiana
Notes to Financial Statements

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

F. LONG-TERM LIABILITIES

The following is a summary of long-term liabilities of the Library at December 31, 2023:

	Balance December 31, 2022	Additions	Reductions	Balance December 31, 2023	Due within one year
Accrued annual leave	\$ 69,928	\$ 89,934	\$ 89,697	\$ 70,165	\$ 70,165
Net Pension Liability	-	647,832	-	647,832	-
Total OPEB liability	3,056,821	310,567	-	3,367,388	119,980
Total long-term liabilities	\$ 3,126,749	\$1,048,333	\$ 89,697	\$ 4,085,385	\$190,145

G. COMMITMENTS AND CONTINGENCIES

During the ordinary course of its operation, the Library is party to various claims, legal actions, and complaints. While the ultimate effect of such litigation cannot be ascertained at this time, in the opinion of counsel for the Library, the liabilities which may arise from such actions would not result in losses which would exceed the liability insurance limits in effect at the time the claim arose or otherwise materially affect the financial condition of the Library or results of activities.

Note 20 – TAX ABATEMENTS

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

As of December 31, 2023, seven industrial companies are currently under the Industrial Tax Exemption program. The typical term of these agreements are for ten years and provided Ad valorem tax abatement during the year of 2023 in the amount of \$3,931,784, of which \$1,086,153 was allocable to the Parish.

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



REQUIRED SUPPLEMENTARY INFORMATION (PART II)



ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF CHANGES IN
TOTAL OPEB LIABILITY AND RELATED RATIOS

	2023	2022	2021	2020	2019
Total OPEB Liability					
Service cost	\$ 512,855	\$ 624,964	\$ 639,453	\$527,585	\$473,395
Interest	1,060,547	702,252	685,149	864,167	1,022,469
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	1,364,244	2,143,448	1,463,057	(2,940,789)	792,804
Changes of assumptions	1,903,854	(7,481,541)	318,122	3,496,718	5,423,754
Benefit payments	(1,611,709)	(1,527,684)	(1,140,735)	(1,195,841)	(1,027,662)
Net change in total OPEB liability	3,229,780	(5,538,561)	1,965,046	751,840	6,684,760
Total OPEB liability - beginning	29,315,178	34,853,739	32,888,693	32,136,853	25,452,093
Total OPEB liability - ending (a)	<u>\$32,544,958</u>	<u>\$ 29,315,178</u>	<u>\$34,853,739</u>	<u>32,888,693</u>	<u>32,136,853</u>
Covered-employee payroll	\$12,868,505	\$ 10,932,595	\$10,932,595	\$10,512,111	\$11,217,521
Total OPEB liability as a percentage of covered-employee payroll	252.90%	268.14%	318.81%	312.86%	286.49%

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

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

For the Year Ended	Agency's porportion of the net pension liability (asset)	Agency's proportionate share of the net pension liability (asset)	Agency's covered payroll	Agency's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
Firefighters' Retirement System of Louisiana (FRS)					
June 30,					
2023	0.909041%	\$ 5,933,134	\$ 2,440,260	243%	77.7%
2022	0.903800%	\$ 6,372,951	\$ 2,330,208	273%	74.7%
2021	0.812400%	\$ 3,122,393	\$ 2,210,393	141%	86.8%
2020	0.881096%	\$ 6,107,360	\$ 2,190,875	279%	72.6%
2019	0.866542%	\$ 5,426,208	\$ 2,097,593	259%	74.0%
2018	0.832464%	\$ 4,788,398	\$ 1,981,962	242%	74.8%
2017	0.844505%	\$ 4,840,575	\$ 1,973,803	245%	73.5%
2016	0.872386%	\$ 5,706,193	\$ 1,967,162	290%	68.2%
2015	0.875698%	\$ 4,726,241	\$ 1,857,698	254%	72.4%
2014	0.770528%	\$ 3,428,783	\$ 1,584,749	216%	76.0%
Parochial Employee's Retirement System of Louisiana (PERS)					
December 31,					
2022	1.567644%	\$ 6,033,534	\$ 10,571,579	57%	91.7%
2021	1.622500%	\$ (7,642,490)	\$ 10,684,392	-72%	110.5%
2020	1.636100%	\$ (2,868,801)	\$ 10,979,633	-26%	104.0%
2019	1.563084%	\$ 73,582	\$ 9,841,424	1%	100.0%
2018	1.645964%	\$ 7,305,379	\$ 10,070,232	73%	88.9%
2017	1.701413%	\$ (1,262,868)	\$ 10,472,456	-12%	102.0%
2016	1.772993%	\$ 3,651,502	\$ 10,439,818	35%	92.2%
2015	1.773272%	\$ 4,667,762	\$ 10,097,069	46%	92.2%
2014	1.747010%	\$ 477,647	\$ 9,975,003	5%	99.2%
2013	1.794010%	\$ 127,489	\$ 9,682,178	1%	99.8%
Registrar of Voters Employees' Retirement System of Louisiana (RVERS)					
June 30,					
2023	0.754195%	\$ 143,332	\$ 110,272	130%	86.7%
2022	0.721800%	\$ 176,976	\$ 103,288	171%	82.5%
2021	0.530400%	\$ 16,825	\$ 79,454	21%	97.7%
2020	0.469229%	\$ 101,085	\$ 63,568	159%	83.3%
2019	0.426437%	\$ 79,745	\$ 58,568	136%	84.8%
2018	0.422149%	\$ 99,645	\$ 58,568	170%	80.6%
2017	0.813278%	\$ 178,523	\$ 103,602	172%	74.0%
2016	0.319091%	\$ 90,543	\$ 43,831	207%	74.0%
2015	0.320834%	\$ 78,574	\$ 43,521	181%	76.8%
2014	0.313527%	\$ 72,486	\$ 40,786	178%	77.7%
District Attorneys' Retirement System (DARS)					
June 30,					
2023	0.053670%	\$ 46,025	\$ 35,750	129%	85.9%
2022	0.055200%	\$ 59,510	\$ 35,750	166%	81.7%
2021	0.057700%	\$ 10,268	\$ 36,158	28%	96.8%
2020	0.057629%	\$ 45,658	\$ 35,750	128%	84.9%
2019	0.060819%	\$ 19,566	\$ 35,750	55%	93.1%
2018	0.057500%	\$ 18,503	\$ 35,750	52%	92.9%
2017	0.053933%	\$ 14,547	\$ 35,750	41%	93.6%
2016	0.054155%	\$ 10,366	\$ 35,750	29%	95.1%
2015	0.065675%	\$ 3,538	\$ 38,507	9%	98.6%
2014	0.054781%	\$ 1,092	\$ 42,000	3%	99.4%

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF EMPLOYER CONTRIBUTIONS
LAST TEN FISCAL YEARS**

For the Year Ended December 31,	(a) Statutorily Required Contribution	(b) Contributions in relation to the statutorily required contribution	(a-b) Contribution Deficiency (Excess)	Agency's covered payroll	Contributions as a percentage of covered payroll
Firefighters' Retirement System of Louisiana (FRS)					
2023	\$ 870,086	\$ 870,086	\$ -	\$ 2,616,799	33.3%
2022	\$ 768,101	\$ 768,101	\$ -	\$ 2,292,967	33.5%
2021	\$ 750,808	\$ 750,808	\$ -	\$ 2,272,886	33.0%
2020	\$ 679,396	\$ 679,396	\$ -	\$ 2,262,192	30.0%
2019	\$ 582,783	\$ 582,783	\$ -	\$ 2,151,624	27.1%
2018	\$ 535,777	\$ 535,777	\$ -	\$ 2,021,798	26.5%
2017	\$ 515,713	\$ 515,713	\$ -	\$ 1,993,837	25.9%
2016	\$ 515,892	\$ 515,892	\$ -	\$ 1,963,989	26.3%
2015	\$ 543,968	\$ 543,968	\$ -	\$ 1,922,356	28.3%
2014	\$ 489,286	\$ 489,286	\$ -	\$ 1,700,390	28.8%
Parochial Employee's Retirement System of Louisiana (PERS)					
2023	\$ 1,212,924	\$ 1,212,924	\$ -	\$ 10,547,164	11.5%
2022	\$ 1,215,732	\$ 1,215,732	\$ -	\$ 10,571,579	11.5%
2021	\$ 1,308,838	\$ 1,308,838	\$ -	\$ 10,684,392	12.3%
2020	\$ 1,345,005	\$ 1,345,005	\$ -	\$ 10,979,633	12.3%
2019	\$ 1,131,764	\$ 1,131,764	\$ -	\$ 9,841,424	11.5%
2018	\$ 1,158,077	\$ 1,158,077	\$ -	\$ 10,070,232	11.5%
2017	\$ 1,308,763	\$ 1,308,763	\$ -	\$ 10,472,456	12.5%
2016	\$ 1,357,567	\$ 1,357,567	\$ -	\$ 10,439,818	13.0%
2015	\$ 1,464,071	\$ 1,464,071	\$ -	\$ 10,097,069	14.5%
2014	\$ 1,596,000	\$ 1,596,000	\$ -	\$ 9,975,003	16.0%
Registrar of Voters Employees' Retirement System of Louisiana (RVERS)					
2023	\$ 20,181	\$ 20,181	\$ -	\$ 112,115	18.0%
2022	\$ 19,357	\$ 19,357	\$ -	\$ 103,288	18.7%
2021	\$ 14,361	\$ 14,361	\$ -	\$ 95,016	15.1%
2020	\$ 12,342	\$ 12,342	\$ -	\$ 68,568	18.0%
2019	\$ 10,249	\$ 10,249	\$ -	\$ 58,568	17.5%
2018	\$ 9,957	\$ 9,957	\$ -	\$ 58,568	17.0%
2017	\$ 22,737	\$ 22,737	\$ -	\$ 110,293	20.6%
2016	\$ 9,414	\$ 9,414	\$ -	\$ 44,350	21.2%
2015	\$ 10,455	\$ 10,455	\$ -	\$ 44,705	23.4%
2014	\$ 10,132	\$ 10,132	\$ -	\$ 41,780	24.3%
District Attorneys' Retirement System (DARS)					
2023	\$ 1,430	\$ 1,430	\$ -	\$ 35,750	4.0%
2022	\$ 3,396	\$ 3,396	\$ -	\$ 35,750	9.5%
2021	\$ 2,429	\$ 2,429	\$ -	\$ 36,158	6.7%
2020	\$ 1,430	\$ 1,430	\$ -	\$ 35,750	4.0%
2019	\$ 938	\$ 938	\$ -	\$ 35,750	2.6%
2018	\$ 223	\$ 223	\$ -	\$ 35,750	0.6%
2017	\$ -	\$ -	\$ -	\$ 35,750	0.0%
2016	\$ 626	\$ 626	\$ -	\$ 35,750	1.8%
2015	\$ 1,895	\$ 1,895	\$ -	\$ 36,007	5.3%
2014	\$ 3,413	\$ 3,413	\$ -	\$ 40,749	8.4%

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

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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Revenues				
Taxes				
Ad Valorem- 1 Mill-Court & Jail	\$ 855,767	\$ 855,767	\$ 980,840	\$ 125,073
Ad Valorem- General Alimony 4.09 mils	3,500,088	3,500,088	4,011,724	511,636
In Lieu Payments	11,640	11,640	11,592	(48)
Total Taxes	4,367,495	4,367,495	5,004,156	636,661
Licenses and permits				
Chain Store	23,000	23,000	19,395	(3,605)
Cable Television	330,000	330,000	235,790	(94,210)
Alcoholic Beverages License	7,500	7,500	4,635	(2,865)
Occupational License	1,400,000	1,400,000	1,445,331	45,331
Building Permits	290,000	290,000	341,265	51,265
Total licenses and permits	2,050,500	2,050,500	2,046,416	(4,084)
Intergovernmental				
Federal				
Grant - Local Coastal Prog Imp	24,244	24,244	26,555	2,311
Grant - Resilient Housing	20,000	20,000	20,000	-
Grant-Storm Water Analysis	23,325	23,325	-	(23,325)
Total Federal	67,569	67,569	46,555	2,311
State shared				
State Revenue Sharing	60,000	60,000	56,445	(3,555)
Total state shared	60,000	60,000	56,445	(3,555)
State other				
ACT 258 - State Racing	-	200	5,507	5,307
ACT 453 - State Sports Wagering	-	56,000	70,346	14,346
Severance Tax	35,000	35,000	25,964	(9,036)
Beer Tax	38,000	38,000	30,414	(7,586)
Total state other	73,000	129,200	132,231	(16,622)
Total Intergovernmental	200,569	256,769	235,231	(17,866)
Fees, charges, and commissions for services				
Fair Grounds	70,000	70,000	42,379	(27,621)
Court Fees(Steno)	14,500	14,500	23,150	8,650
Juvenile Fees	15,000	15,000	-	(15,000)
Coroner Fees	5,000	5,000	4,307	(693)
Zoning/Subdiv. Fees	35,000	35,000	28,900	(6,100)
Rental Income	25,000	25,000	60,484	35,484
Tech Fees- FR Perm	2,000	2,000	13,850	11,850
Total fees, charges, and commissions for services	166,500	166,500	173,070	6,570

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
GENERAL FUND (Continued)
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Revenues (Continued)				
Investment earnings				
Interest income	12,500	65,000	89,284	24,284
Total investment earnings	12,500	65,000	89,284	24,284
Other revenues				
Miscellaneous Revenue	50,000	50,000	85,976	35,976
Total other revenues	50,000	50,000	85,976	35,976
Total Revenues	6,847,564	6,956,264	7,634,133	677,869
Expenditures				
General Government				
General Administration:				
Salaries	1,754,189	1,754,189	1,590,365	163,824
Salaries - Car Allowance -Par Pres.	9,600	9,600	9,600	-
Salaries - Car Allowance - Adm	10,800	10,800	10,800	-
Ad Valorem Pension	133,003	133,003	188,101	(55,098)
Bank Charges	18,000	20,000	9,101	10,899
Commission Dues	225,000	225,000	255,076	(30,076)
Contract Agreements	10,000	10,000	7,445	2,555
Dues & Subscriptions	15,000	15,000	20,485	(5,485)
Employee related Fees	20,000	20,000	10,189	9,811
Gas and Fuel	4,000	6,000	6,888	(888)
IT Expense	110,000	130,000	130,430	(430)
Meetings & Conferences	7,700	7,700	4,051	3,649
Miscellaneous	4,000	4,000	13,547	(9,547)
Office Supplies	60,000	60,000	55,121	4,879
Professional Services: Auditing	28,600	35,360	49,516	(14,156)
Professional Services: Engineering	42,000	47,000	42,418	4,582
Professional Services: Legal	30,000	33,500	48,309	(14,809)
Professional Services: Other	160,000	160,000	124,056	35,944
R & M - Vehicles	20,000	20,000	21,570	(1,570)
Rent - Equipment	25,000	25,000	-	25,000
Rent - Storage	7,000	7,000	-	7,000
RSVP Dues	30,000	30,000	25,000	5,000
Settlements	20,000	20,000	2,697	17,303
Telephone	100,000	120,000	114,932	5,068
Training, Seminars	10,000	10,000	2,209	7,791
Travel	20,000	20,000	10,023	9,977
Uniforms	2,500	3,500	886	2,614
Total General Administrative	2,876,392	2,936,652	2,752,815	183,837

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
GENERAL FUND (Continued)
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Expenditures (Continued)				
Government Building				
Grass Cutting	6,000	6,000	20,462	(14,462)
Insurance - General Liability	270,000	307,100	393,827	(86,727)
Janitorial	109,050	109,050	50,925	58,125
R&M - Building	155,000	305,000	268,346	36,654
Security	36,000	36,000	-	36,000
Supplies - Operating	25,000	28,000	25,647	2,353
Utilities	190,000	200,000	246,127	(46,127)
Total Government Building	791,050	991,150	1,005,334	(14,184)
East Bank Complex				
Grass Cutting	32,400	32,400	32,400	-
Insurance - Flood	10,000	10,000	2,334	7,666
Insurance - General Liability	43,100	43,100	-	43,100
Janitorial Services	122,000	182,000	149,596	32,404
R&M - Building	45,000	60,000	68,632	(8,632)
Security	95,000	95,000	93,434	1,566
Supplies - Operating	10,000	10,000	850	9,150
Utilities	125,000	140,000	155,069	(15,069)
Total East Bank Complex	482,500	572,500	502,315	70,185
Civil Service				
Salaries	59,994	59,994	48,555	11,439
Dues & Subscriptions	300	300	1,060	(760)
IT Expense	500	500	405	95
Office Supplies	700	700	402	298
Total Civil Service	61,494	61,494	50,422	11,072
Clerk of Court				
Book Binding	8,000	8,000	6,231	1,769
Court Attendance	30,000	30,000	24,057	5,943
IT Services	10,000	10,000	220	9,780
Miscellaneous	15,000	15,000	15,000	-
Total Clerk of Court	63,000	63,000	45,508	17,492
Communication				
Salaries	286,964	286,964	139,762	147,202
Salaries	195,395	195,395	48,192	147,203
Salary - Director	91,569	91,569	91,570	(1)
Salaries - Car Allowance	4,800	4,800	4,800	-
Advertising/Marketing	35,000	50,000	52,781	(2,781)
Dues, Subscip, Memberships	5,000	5,000	3,241	1,759
IT Expense	5,500	5,500	1,532	3,968
Miscellaneous	2,000	2,100	2,361	(261)
Office Supplies	2,600	2,600	2,677	(77)
Travel & Training	2,500	2,500	-	2,500
Total Communication	344,364	359,464	207,154	152,310

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
GENERAL FUND (Continued)
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Expenditures (Continued)				
Employee Benefits				
Salaries	-	-	25,200	(25,200)
Retirement Contributions	408,830	408,830	316,214	92,616
Social Security/Medicare	78,831	78,831	81,774	(2,943)
Life/Health Insurance	1,392,172	1,392,172	1,230,398	161,774
Workman's Compensation	36,150	36,150	36,868	(718)
Total Employee Benefits	1,915,983	1,915,983	1,690,454	225,529
Human Resources				
Salaries	326,819	326,819	271,364	55,455
Salaries - Car Allowance	3,600	3,600	3,600	-
ADA Coordinator	18,000	18,000	18,000	-
Dues, Subscrip, Memberships	500	500	4,051	(3,551)
IT Expense	8,000	8,000	1,325	6,675
Miscellaneous	1,500	1,500	527	973
Office Supplies	10,000	10,000	8,587	1,413
Professional Services - Other	5,000	5,000	120	4,880
Rent - Equipment	7,200	7,200	-	7,200
Telephone	3,400	4,000	3,921	79
Training, Seminars, Conf, Etc.	5,000	5,000	890	4,110
Travel	5,000	5,000	-	5,000
Total Human Resources	394,019	394,619	312,385	82,234
Legislative				
Salaries	247,015	247,015	240,007	7,008
Dues & Subscriptions	14,000	14,000	14,097	(97)
IT Expense	14,000	14,000	9,575	4,425
Meeting & Conferences	5,000	5,000	8,675	(3,675)
Miscellaneous	2,000	2,000	-	2,000
Office Supplies	15,000	15,000	9,593	5,407
Official Journal - Publications	20,000	20,000	26,888	(6,888)
Professional Services - Other	45,000	45,000	30,835	14,165
Rent - Equipment	12,000	12,000	-	12,000
Telephone	15,000	15,000	15,396	(396)
Travel	25,000	25,000	18,887	6,113
Total Legislative	414,015	414,015	373,953	40,062

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
GENERAL FUND (Continued)
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Expenditures (Continued)				
Planning & Zoning				
Salaries	706,759	706,759	769,700	(62,941)
Salaries - Car Allowance	4,800	4,800	4,050	750
Advertising	4,000	4,000	2,753	1,247
Dues, Subscriptions, Memberships	2,000	2,000	10,846	(8,846)
Grant - Resilient Housing	20,000	20,000	16,109	3,891
Grant - Local Coastal Program	24,244	24,244	29,438	(5,194)
Grant - Low Impact Development	-	8,000	8,000	-
Grant - Storm Water Analysis	23,325	23,325	14,958	8,367
IT Expense	32,000	32,000	24,092	7,908
Prof Serv - Legal	50,000	50,000	11,669	38,331
Prof Serv - Other	425,000	445,000	331,547	113,453
R&M - Other	-	-	256	(256)
R&M - Vehicles	7,500	7,500	1,864	5,636
Recording Fees	15,000	17,500	16,545	955
Rent - Equipment	10,000	10,000	786	9,214
Supplies - Operating	30,500	45,500	40,091	5,409
Telephone	13,500	16,000	15,771	229
Travel & Training	10,000	10,000	9,556	444
Uniforms	6,000	6,000	1,706	4,294
Total Planning & Zoning	1,384,628	1,432,628	1,309,737	122,891
Purchasing Department				
Salaries	266,738	266,738	171,795	94,943
Salaries - Car Allowance	3,600	3,600	-	3,600
Dues, Subscrip, Memberships	1,200	1,200	4,706	(3,506)
IT Expense	8,000	8,000	8,009	(9)
Miscellaneous	2,000	2,000	1,442	558
Office Supplies	6,500	6,500	6,567	(67)
Rent Equipment	1,500	1,500	-	1,500
Telephone	3,200	3,500	3,642	(142)
Training, Seminar	3,000	3,000	526	2,474
Travel	1,000	1,000	2,039	(1,039)
Uniforms	-	800	634	166
Total Purchasing Department	296,738	297,838	199,360	98,478
Registrar of Voters				
Salaries	125,625	125,625	112,115	13,510
Retirement Contributions	18,485	18,485	20,181	(1,696)
Dues & Subscriptions	2,000	2,600	2,600	-
Election Epenses	60,000	60,000	31,298	28,702
IT services	4,500	4,500	1,839	2,661
Miscellaneous	2,000	2,000	1,232	768
Office Supplies	5,000	11,000	11,406	(406)
Postage	4,000	4,000	-	4,000
Prof Serv - Legal	750	750	-	750
Rent Equipment	1,700	1,700	-	1,700
Telephone	3,100	3,100	2,821	279
Training, Seminars	19,000	32,300	36,097	(3,797)
Total Registrar of Voters	246,160	266,060	219,589	46,471
Total General Government	9,270,343	9,705,403	8,669,026	1,036,377

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
GENERAL FUND (Continued)
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Expenditures (Continued)				
Public Safety				
Coroner				
Salaries	62,600	62,600	44,054	18,546
Autopsies	65,000	95,000	114,353	(19,353)
Certification & P.C.	70,000	80,000	91,300	(11,300)
Evaluations	5,000	5,000	-	5,000
Insurance	21,000	21,000	20,367	633
Miscellaneous	9,000	9,000	8,250	750
Office Supplies	2,000	2,000	2,946	(946)
Prof Serv - Other	22,200	22,200	20,500	1,700
Pronouncement	75,000	80,000	88,650	(8,650)
Transport Remains	31,200	31,200	28,625	2,575
Total Coroner	<u>363,000</u>	<u>408,000</u>	<u>419,045</u>	<u>(11,045)</u>
District Attorney				
Salaries	550,000	550,000	381,524	168,476
D.A. Employee Benefits	57,200	57,200	56,339	861
Unemployment	3,000	3,000	-	3,000
Total District Attorney	<u>610,200</u>	<u>610,200</u>	<u>437,863</u>	<u>172,337</u>
District Court				
Court Program (Drug)	63,000	63,000	63,000	-
District Court Security	50,000	50,000	91,667	(41,667)
Office Supplies	6,100	6,100	532	5,568
Telephone	12,000	12,000	9,204	2,796
Total District Court	<u>131,100</u>	<u>131,100</u>	<u>164,403</u>	<u>(33,303)</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
GENERAL FUND (Continued)
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Expenditures (Continued)				
J.P. & Constables				
Salaries	109,200	109,200	108,309	891
Office Supplies	1,000	1,000	-	1,000
Travel	8,500	8,500	4,529	3,971
Total JPs & Constables	<u>118,700</u>	<u>118,700</u>	<u>112,838</u>	<u>5,862</u>
Public Safety - Sheriff				
Feeding Prisoners	400,000	400,000	403,021	(3,021)
Medical Prisoners	60,000	60,000	121,249	(61,249)
Transporting	50,000	50,000	70,637	(20,637)
Court Attendance	10,000	10,000	-	10,000
Commissions - O.L.	252,000	252,000	-	252,000
Total Sheriff	<u>772,000</u>	<u>772,000</u>	<u>594,907</u>	<u>177,093</u>
Total Public Safety	<u>1,995,000</u>	<u>2,040,000</u>	<u>1,729,056</u>	<u>310,944</u>
Capital Outlay				
Capital Outlay	100,000	100,000	74,678	25,322
Leases- Capital Outlay	-	-	57,088	(57,088)
Total Capital Outlay	<u>100,000</u>	<u>100,000</u>	<u>131,766</u>	<u>(31,766)</u>
Debt Service				
Principal	-	-	-	-
Interest	27,200	27,200	-	27,200
Total Debt Service	<u>27,200</u>	<u>27,200</u>	<u>-</u>	<u>27,200</u>
Lease Financing				
Principal	-	-	99,604	(99,604)
Interest	-	-	11,275	(11,275)
Total Lease Financing	<u>-</u>	<u>-</u>	<u>110,879</u>	<u>(110,879)</u>
Total Expenditures	<u>11,392,543</u>	<u>11,872,603</u>	<u>10,640,727</u>	<u>1,231,876</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
GENERAL FUND (Continued)
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance with Final Budget
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,544,979)	(4,916,339)	(3,006,594)	1,909,745
Other Financing Sources (Uses)				
Lease financing proceeds	-	-	57,088	57,088
Transfers in				
ADM. FEES- Ambulance	32,075	32,075	32,075	-
ADM. FEES- Animal Shelter	20,853	20,853	20,853	-
ADM. FEES- Community Center	73,673	73,673	73,673	-
ADM FEES - 911	28,133	28,133	28,133	-
ADM. FEES- Economic Development	282,470	282,470	282,470	-
ADM FEES - Fire	30,028	30,028	30,028	-
ADM. FEES- Health Unit	71,425	71,425	71,425	-
ADM. FEES- Juvenile Detention	61,634	61,634	61,634	-
ADM. FEES- Mosquito Abatement	32,075	32,075	32,075	-
ADM FEES - Public Safety	22,531	22,531	22,531	-
ADM. FEES- Public Works	811,987	811,987	811,987	-
ADM. FEES- Recreation	244,315	244,315	244,315	-
ADM. FEES- Street Lighting	289,563	289,563	289,563	-
ADM FEES - Solid Waste	53,868	53,868	53,868	-
ADM. FEES- Water Distribution	814,016	814,016	814,016	-
ADM. FEES- Wastewater	719,320	719,320	719,320	-
DA Salary Reimb - Fire Depts	13,276	13,276	13,276	-
DA Salary Reimb - Pub Safety	4,425	4,425	4,425	-
DA Salary Reimb - Pub Works	22,246	22,246	22,246	-
DA Salary Reimb - Wastewater	22,246	22,246	22,246	-
DA Salary Reimb - Water	22,246	22,246	22,246	-
DA Salary Reimb - 911	4,186	4,186	4,186	-
Transfer In- Economic Development	1,900,000	1,900,000	500,000	(1,400,000)
Transfer In- Criminal Court	-	-	138,859	138,859
Transfer In - Health Unit (Coroner)	150,000	150,000	150,000	-
Total transfers in	5,726,591	5,726,591	4,465,450	(1,261,141)
Transfers out				
Transfer Out- Criminal Court	(165,080)	(165,080)	-	(165,080)
Transfer Out- Community Services	(580,676)	(580,676)	(580,676)	-
Total transfers out	(745,756)	(745,756)	(580,676)	165,080
Total Other Financing Sources (Uses)	4,980,835	4,980,835	3,941,862	(1,038,973)
Excess of Revenues and Other Sources Over Expenditures and Other Uses	435,856	64,496	935,268	870,772
Fund Balance, Beginning of Year	5,927,219	5,927,219	5,927,219	-
Fund Balance, End of Year	\$ 6,363,075	\$ 5,991,715	\$ 6,862,487	\$ 870,772

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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Revenues				
Taxes				
Sales Tax	\$ 10,056,475	10,906,475	\$ 11,567,544	\$ 661,069
Total Taxes	<u>10,056,475</u>	<u>10,906,475</u>	<u>11,567,544</u>	<u>661,069</u>
Investment Earnings				
Interest income	45,000	135,000	148,965	13,965
Total Investment Earnings	<u>45,000</u>	<u>135,000</u>	<u>148,965</u>	<u>13,965</u>
Total Revenues	<u>10,101,475</u>	<u>11,041,475</u>	<u>11,716,509</u>	<u>675,034</u>
Expenditures				
Bank Charges	350	350	-	350
Professional Services	2,200	2,200	-	2,200
Sales Tax Commissions	301,730	301,730	266,031	35,699
Total Expenditures	<u>304,280</u>	<u>304,280</u>	<u>266,031</u>	<u>38,249</u>
Excess (Deficiency) of Revenues	<u>9,797,195</u>	<u>10,737,195</u>	<u>11,450,478</u>	<u>713,283</u>
Operating Transfers In (Out)				
Transfer Out - Roads & Bridges	(6,430,000)	(1,500,000)	(1,000,000)	500,000
Transfer Out - Utilities	(2,700,000)	(6,700,000)	(5,900,000)	800,000
Transfer Out - PWS Construction	(82,497)	(82,497)	(82,497)	-
Transfer Out - Wastewater	(1,700,000)	(2,200,000)	(5,329,607)	(3,129,607)
Transfer Out - Pub. Imp. Bonds-STD	(562,550)	(567,565)	(567,565)	-
Total Operating Transfer In (Out)	<u>(11,475,047)</u>	<u>(11,050,062)</u>	<u>(12,879,669)</u>	<u>(1,829,607)</u>
Excess Revenue/(Expense)	<u>(1,677,852)</u>	<u>(312,867)</u>	<u>(1,429,191)</u>	<u>(1,116,324)</u>
Fund Balance, Beginning of Year	<u>10,575,753</u>	<u>10,575,753</u>	<u>10,575,753</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 8,897,901</u>	<u>\$ 10,262,886</u>	<u>\$ 9,146,562</u>	<u>\$ (1,116,324)</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
ROADS AND BRIDGES
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Taxes				
Sales tax	\$ 4,017,200	\$ 4,357,200	\$ 4,761,686	\$ 404,486
Ad Valorem - Grass Leins	42,000	42,000	42,056	56
Total Taxes	<u>4,017,200</u>	<u>4,357,200</u>	<u>4,803,742</u>	<u>446,542</u>
Intergovernmental revenues				
Federal grants				
Grant-Fed- FEMA	-	-	110,917	110,917
Grant-Fed- FEMA-Gustav	-	92,321	92,321	-
Grant-Fed - Stormwater Sampler Equipment	11,210	11,210	-	(11,210)
Total federal grants	<u>11,210</u>	<u>103,531</u>	<u>203,238</u>	<u>99,707</u>
State parish transportation funds				
Parish transportation	500,000	514,740	562,601	47,861
Expressway Commission	50,000	50,000	50,000	-
Total state parish transportation funds	<u>550,000</u>	<u>564,740</u>	<u>612,601</u>	<u>47,861</u>
State other revenue				
ACT 170 State Revenues	-	100,000	100,000	-
Total state other revenue	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Total Intergovernmental revenues	<u>561,210</u>	<u>768,271</u>	<u>915,839</u>	<u>147,568</u>
Fees, charges, and commissions:				
Culvert Inspection Fees	8,500	8,500	8,695	195
DOPS Settlement Fees	25,000	25,000	16,035	(8,965)
Rent Royalty	-	-	657	657
Tech Fees	-	-	170	170
Total Fees, Charges, and Commisions	<u>33,500</u>	<u>33,500</u>	<u>25,557</u>	<u>(7,943)</u>
Fines and forfeitures:				
Demolition Liens	10,000	10,000	-	(10,000)
Grass Violation Liens	8,500	8,500	16,683	8,183
Judgement Liens	2,100	17,100	17,120	20
Vehicle Liens	-	-	955	955
Total Fines and Forfeitures	<u>20,600</u>	<u>35,600</u>	<u>34,758</u>	<u>(842)</u>
Investment Earnings:				
Interest income	6,000	36,000	38,396	2,396
Total investment earnings	<u>6,000</u>	<u>36,000</u>	<u>38,396</u>	<u>2,396</u>
Other revenues:				
Miscellaneous Income	200,000	285,000	275,593	(9,407)
Total Other Revenues	<u>200,000</u>	<u>285,000</u>	<u>275,593</u>	<u>(9,407)</u>
Total Revenues	<u>4,838,510</u>	<u>5,515,571</u>	<u>6,093,885</u>	<u>578,314</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
ROADS AND BRIDGES (Continued)
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Expenditures				
Transportation				
Salaries	2,717,530	2,717,530	2,697,083	20,447
Salaries - Code Enforcement	450,335	450,335	450,348	(13)
Salary - Director	120,942	120,942	121,839	(897)
Retirement Contributions	354,385	354,385	211,761	142,624
Medicare / Social Security	60,535	60,535	51,965	8,570
Advertising / Marketing	1,500	1,500	-	1,500
Bank Charges	-	-	1,275	(1,275)
Canal Spraying	112,000	227,000	235,100	(8,100)
Concrete Contract	400,000	1,375,000	1,077,795	297,205
Culverts	45,000	70,000	65,110	4,890
Demolition	250,000	250,000	92,890	157,110
Drainage Projects	145,000	1,245,000	1,417,262	(172,262)
Dues, Memberships and Fees	-	500	37,749	(37,249)
Gas & Fuel	325,000	545,000	461,991	83,009
Grass Cutting	260,000	300,000	295,591	4,409
Insurance - General Liability	310,000	310,000	140,783	169,217
Insurance - Hosp, Dntl, Life	1,397,470	1,397,470	972,903	424,567
Insurance - Workers Compensation	281,230	281,230	225,275	55,955
Interest Expense	5,800	5,800	5,679	121
IT Expense	20,000	30,000	37,944	(7,944)
Janitorial Services	33,000	33,000	23,328	9,672
Miscellaneous expense	5,000	5,000	386	4,614
Office Supplies	25,000	30,000	25,012	4,988
Parts & Supplies - Machinery & Equip	250,000	350,000	353,762	(3,762)
Prof Serv - Audit	24,700	24,700	24,700	-
Prof Serv - Engineering	50,000	50,000	44,336	5,664
Prof Serv - Other	100,000	190,000	158,092	31,908
R&M - Buildings	75,000	125,000	128,295	(3,295)
R&M - Street	935,000	1,485,000	1,431,608	53,392
R&M - Street Signs	20,000	30,000	26,302	3,698
R&M - Vehicles	105,000	150,000	281,587	(131,587)
Rent - Equipment	60,000	60,000	24,663	35,337
Sales Tax Commissions	80,000	100,000	109,032	(9,032)
Settlements	40,000	40,000	7,562	32,438
Street Striping	20,000	20,000	-	20,000
Supplies - Operating	-	-	132	(132)
Telephone	30,000	30,000	18,591	11,409
Travel & Training	3,000	3,000	694	2,306
Uniform	40,000	40,000	33,743	6,257
Utilities	70,000	70,000	54,441	15,559
Zoning Violations	100,000	130,000	98,662	31,338
Total Transportation Expenditure	9,322,427	12,707,927	11,445,271	1,262,656

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
ROADS AND BRIDGES (Continued)
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance with Final Budget
Expenditures (Continued)				
Capital outlay				
Capital Outlay	1,300,000	1,800,000	1,472,568	327,432
Capital Outlay - STREETS	300,000	300,000	36,433	263,567
Capital Outlay - Leases	-	-	334,876	(334,876)
CIP-Carrolwood Restoration	-	1,328,000	1,335,950	(7,950)
Total Capital Outlay Expenditures	<u>1,600,000</u>	<u>3,428,000</u>	<u>3,179,827</u>	<u>248,173</u>
Lease Financing				
Principal	-	-	130,153	(130,153)
Interest	-	-	23,112	(23,112)
Total Lease Financing	<u>-</u>	<u>-</u>	<u>153,265</u>	<u>(153,265)</u>
Total Expenditures	<u>10,922,427</u>	<u>16,135,927</u>	<u>14,778,363</u>	<u>1,357,564</u>
Deficiency of Revenues				
Over Expenditures	<u>(6,083,917)</u>	<u>(10,620,356)</u>	<u>(8,684,478)</u>	<u>(779,250)</u>
Other Financing Sources (Uses)				
Insurance proceeds	-	-	12,015	12,015
Lease proceeds	-	-	334,876	334,876
Transfers in				
Transfer In-Sales Tax District	6,430,000	1,500,000	1,000,000	(500,000)
Transfer In- Water (Mechanic's Salary)	148,415	148,415	148,415	-
Transfer In- Street Lights (Dir/Asst Dir Salary)	80,120	80,120	80,120	-
Transfer In- WasteWater (Mechanic's Salary)	148,415	148,415	148,415	-
Transfer In-Fire Services (Vehicle Foreman Salary)	105,941	105,941	105,941	-
Transfer In-2009 S/T Ref Bnd Fund	-	-	34	34
Transfer In-2015 Bond (Drainage)	-	800,000	800,000	-
Total Transfers In	<u>6,912,891</u>	<u>2,782,891</u>	<u>2,282,925</u>	<u>(500,000)</u>
Transfers out				
Transfer Out-General Fund (Administrative Fee)	(811,987)	(811,987)	(811,987)	-
Transfer Out - Public Safety (Admin)	(19,285)	(19,285)	(19,285)	-
Transfer Out - Road Lighting	-	-	(15,530)	15,530
Transfer Out - RESTORE	-	-	(25,511)	25,511
Transfer Out-General Fund-DA Sal reim	(22,246)	(22,246)	(22,246)	-
Total Transfers Out	<u>(853,518)</u>	<u>(853,518)</u>	<u>(894,559)</u>	<u>41,041</u>
Total Other Financing Sources (Uses)	<u>6,059,373</u>	<u>1,929,373</u>	<u>1,735,257</u>	<u>(112,068)</u>
Excess (Deficiency) of Revenues				
and Other Sources Over				
Expenditures and Other Uses	<u>(24,544)</u>	<u>(8,690,983)</u>	<u>(6,949,221)</u>	<u>1,741,762</u>
Fund Balance, Beginning of Year	925,405	925,405	925,405	-
Restatements	-	-	6,351,437	6,351,437
Fund Balance, Beginning of Year	<u>925,405</u>	<u>925,405</u>	<u>7,276,842</u>	<u>6,351,437</u>
Fund Balance, End of Year	<u>\$ 900,861</u>	<u>\$ (7,765,578)</u>	<u>\$ 327,621</u>	<u>\$ 8,093,199</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
HURRICANE IDA
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance with Final Budget -
Revenues				
Intergovernmental revenues				
Federal grants				
Grant - Fed - FEMA	\$ 20,000,000	\$ 20,000,000	\$ 8,381,861	\$ (11,618,139)
Total Revenues	<u>20,000,000</u>	<u>20,000,000</u>	<u>8,381,861</u>	<u>(11,618,139)</u>
Investment Earnings:				
Interest Income	10,000	10,000	295,531	285,531
Total investment earnings	<u>10,000</u>	<u>10,000</u>	<u>295,531</u>	<u>285,531</u>
Total Revenues	<u>20,010,000</u>	<u>20,010,000</u>	<u>8,677,392</u>	<u>(11,332,608)</u>
Expenditures				
Public Works				
Drainage Expense	5,000,000	5,000,000	1,543,394	3,456,606
Miscellaneous Expense	25,000	25,000	780	24,220
Parts & Supplies - Machine & Equipment	2,000,000	2,000,000	3,929	1,996,071
Professional Services	1,000,000	1,000,000	2,285,480	(1,285,480)
R&M - Buildings & Facilities	6,500,000	6,500,000	66,377	6,433,623
R&M - Streets	1,000,000	1,000,000	1,200	998,800
R&M - Street Signs	100,000	100,000	213,041	(113,041)
Other	-	-	3,076,685	(3,076,685)
Total General government	<u>15,625,000</u>	<u>15,625,000</u>	<u>7,190,886</u>	<u>8,434,114</u>
Capital Outlay				
Capital Outlay	-	-	4,898,183	(4,898,183)
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>4,898,183</u>	<u>(4,898,183)</u>
Debt Service				
Principal	-	-	-	-
Interest	481,667	481,667	1,676,147	(1,194,480)
Total Debt Service	<u>481,667</u>	<u>481,667</u>	<u>1,676,147</u>	<u>(1,194,480)</u>
Total Expenditures	<u>16,106,667</u>	<u>16,106,667</u>	<u>13,765,216</u>	<u>2,341,451</u>
Excess (Deficiency) of Revenues				
Over Expenditures	<u>3,903,333</u>	<u>3,903,333</u>	<u>(5,087,824)</u>	<u>(8,991,157)</u>
Other Financing Sources (Uses)				
Proceeds of debt issued	-	-	30,000,000	30,000,000
Insurance proceeds	-	-	5,043,569	5,043,569
Transfers out	-	-	(2,103,841)	(2,103,841)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>32,939,728</u>	<u>32,939,728</u>
Net Change in Fund Balance	<u>3,903,333</u>	<u>3,903,333</u>	<u>27,851,904</u>	<u>23,948,571</u>
Fund Balance, Beginning of Year	<u>3,903,333</u>	<u>8,405,668</u>	<u>(21,755,715)</u>	<u>(30,161,383)</u>
Fund Balance, End of Year	<u>\$ 7,806,666</u>	<u>\$ 12,309,001</u>	<u>\$ 6,096,189</u>	<u>\$ (6,212,812)</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
LEEVE PROTECTION
For the Year Ended December 31, 2023**

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance with Final Budget -
Revenues				
Taxes:				
Ad valorem tax	5,990,371	5,990,371	\$ 6,865,796	\$ 875,425
In Lieu Payments	16,000	16,000	15,942	(58)
Total taxes	<u>6,006,371</u>	<u>6,006,371</u>	<u>6,881,738</u>	<u>875,367</u>
Investment Earnings:				
Interest Income	50,000	250,000	369,966	119,966
Total investmemt earnings	<u>50,000</u>	<u>250,000</u>	<u>369,966</u>	<u>119,966</u>
Total Revenues	<u>6,056,371</u>	<u>6,256,371</u>	<u>7,251,704</u>	<u>995,333</u>
Expenditures				
General government				
Pensions-Ad Valorem Tax	227,634	227,634	258,684	(31,050)
Bank Charges	300	300	65	235
Drainage Expenses	2,000,000	2,000,000	462,252	1,537,748
Insurance - General	-	200	200	-
Professional Services	2,500	302,500	414,790	(112,290)
Total General government	<u>2,230,434</u>	<u>2,530,634</u>	<u>1,135,991</u>	<u>1,394,643</u>
Total Expenditures	<u>2,230,434</u>	<u>2,530,634</u>	<u>1,135,991</u>	<u>2,789,286</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>3,775,937</u>	<u>3,725,737</u>	<u>6,115,713</u>	<u>2,389,976</u>
Net Change in Fund Balance	<u>3,775,937</u>	<u>3,725,737</u>	<u>6,115,713</u>	<u>2,389,976</u>
Fund Balance, Beginning of Year	<u>8,405,668</u>	<u>8,405,668</u>	<u>21,286,738</u>	<u>12,881,070</u>
Fund Balance, End of Year	<u>\$ 12,181,605</u>	<u>\$ 12,131,405</u>	<u>\$ 27,402,451</u>	<u>\$ 15,271,046</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2023

NOTE A - BUDGETARY BASIS OF ACCOUNTING

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

NOTE B – PENSION PLAN CHANGES OF ASSUMPTIONS

Changes of Benefit Terms

There were no changes of benefit terms for the year ended December 31, 2023.

Changes of Assumptions

For the Firefighters Retirement System for the valuation year ended June 30, 2023, the investment rate of return stayed the same at 6.90%. For the valuation year ended June 30, 2022, the investment rate of return decreased from 7.30% to 7.15%, and the inflation rate decreased from 2.700% to 2.500%. For the valuation year ended June 30, 2021, the investment rate of return decreased from 7.40% to 7.30%, and the inflation rate decreased from 2.775% to 2.700%. For the valuation year ended June 30, 2020, the investment rate of return decreased from 7.50% to 7.40%, and the inflation rate decreased from 2.875% to 2.775%. For the valuation year ended June 30, 2019, the inflation rate decreased from 3.00% to 2.875% for the valuation year ended June 30, 2019.

For the Parochial Employees' Retirement System, the investment rate of return decreased from 6.75% to 6.50%, projected salary increases decreased from 5.25% to 4.75%, and inflation decreased from 2.50% to 2.40% for the year ended December 31, 2021. The investment rate of return decreased from 7.00% to 6.75% for the valuation year ended December 31, 2020. The investment rate of return decreased from 7.25% to 7.00%, projected salary increases decreased from 5.75% to 5.25% and inflation decreased from 3.00% to 2.50% for the valuation year ended December 31, 2018.

For the Registrar of Voters Retirement System, the investment rate of return was decreased from 6.50% to 6.40%, and the inflation rate decreased from 2.40% to 2.30% for the valuation year ended June 30, 2023. The investment rate of return was decreased from 6.75% to 6.50%, and the inflation rate decreased from 2.50% to 2.40% for the valuation year ended June 30, 2021. The investment rate of return was decreased from 7.00% to 6.75% for the valuation year ended June 30, 2020. The expected remaining service lives were increased from 4 years to 5 years for the year ended June 30, 2015.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2023

NOTE B – PENSION PLAN CHANGES OF ASSUMPTIONS (CONTINUED)

For the District Attorneys' Retirement System, the investment rate of return was decreased from 6.50% to 6.25%, and the inflation rate decreased from 2.40% to 2.30% for the valuation year ended June 30, 2023. The investment rate of return was decreased from 6.75% to 6.50%, and the expected remaining service lives were decreased from 7 year to 6 years for the valuation year ended June 30, 2021. The investment rate of return was decreased from 7.00% to 6.75% for the valuation year ended June 30, 2020. The expected remaining service lives were increased from 6 years to 7 years for the plan year ended June 30, 2019.

NOTE C – OPEB CHANGES OF ASSUMPTIONS

Changes of Benefit Terms

There were no changes of benefit terms for the year ended December 31, 2023.

Changes of Assumptions

There were no changes in the discount rates for the ended December 31, 2023.



OTHER SUPPLEMENTARY INFORMATION



ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF COUNCIL MEMBERS
COMPENSATION
For the Year Ended December 31, 2023

Parish Council		Compensation	Benefits Paid
Lennix Madere, Jr.	Division A	\$ 8,230	\$ 549
Michael P. Wright	Division B	8,230	26,805
Kurt Becnel	District I	8,230	9,346
Warren Torres	District II	8,230	-
Tammy Houston	District III	8,230	264
Tyra Duhe-Griffin	District IV	8,230	-
Robert Arcuri	District V	8,230	-
Tonia Schnyder	District VI	8,230	875
Thomas Malik	District VII*	3,703	275
Tanya Fauchaux	District VII*	4,206	-
Total		\$ 73,746	\$ 38,114

* Thomas Malik's term ended 6/12/2023, and Tanya Fauchaux's term was 6/13/2023 – 1/15/2024

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS
AND OTHER PAYMENTS TO PARISH PRESIDENT
For the Year Ended December 31, 2023**

PARISH PRESIDENT : Jaclyn Hotard

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 143,398
Benefits - Retirement	16,491
Benefits - Insurance	-
Car allowance	<u>9,600</u>
Total	<u>\$ 169,489</u>



NONMAJOR GOVERNMENTAL FUNDS



**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
CASH BASIS PRESENTATION
For the Year Ended December 31, 2023**

	First Six Month Period Ended June 30, 2023	Second Six Month Period Ended December 31, 2023
<i>For the year ended December 31, 2023</i>		
Receipts From:		
<i>St. John the Baptist Parish Sheriff's Office, Criminal Court Costs/Fees</i>	\$ 14,893	\$ 15,637
<i>St. John the Baptist Parish Sheriff's Office, Bond Surety Fees</i>	17,000	30,597
Subtotal Receipts	\$ 31,893	\$ 46,234
Ending Balance of Amounts Assessed but Not Received	\$ 227	\$ -

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2023

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 Fund - The Health Unit Tax Fund accounts for the operation and maintenance of the two health units in the Parish. Revenue is generated from a .96 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.

Juvenile Detention Center Fund - 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 1.00 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.

Economic Development Fund - 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.

Communications District Fund - 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 Fund - 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.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2023

Street Lighting Fund - The Street Lighting Fund accounts for the annual operations for parish-wide street lighting. The revenue is generated from 3.83 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.

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

Fire Services Fund - The Fire Services Fund was created in May 2003 when the voters of St. John the Baptist Parish passed a .25 cent sales tax for a partially paid fire department. This fund accounts for the cost associated with the paid personnel for the fire departments. In 2015, the Parish combined the four Volunteer Fire Departments into the Fire Services Fund. The revenue of the Fire Departments is generated from a ¼% sales tax for the fire departments along with a 2% fire insurance rebate.

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.

Recreation Fund - The Recreation Fund accounts for recreational expenses of the Parish which consist primarily of maintaining the park grounds and the summer youth programs. The revenue is generated primarily from video poker revenue collected by the State.

RESTORE Fund – This fund is used to account for the grant funds received from the Federal RESTORE program. The expenses for approved projects related to water mitigation will be tracked here. Currently, the Belle Terre Streetwater project is underway.

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

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

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2023

Animal Shelter Fund – This fund is used to account for the annual operation of the animal shelter facility. The revenue is generated from a .75 mill ad valorem tax.

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

LCDBG – CV Public Facilities Fund - This fund is used to account for the LCDBG program. This program is a state grant, the funding of which is to replace the HVAC units in the two Council on Aging buildings.

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

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

DEBT SERVICE FUNDS

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

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

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

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2023

CAPITAL PROJECTS FUNDS

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

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

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

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

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

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

2022 General Obligation Bond Construction Fund - The fund was created by a 2022 bond issuance for the purpose of funding construction of various capital projects.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2023**

	Special Revenue										
	Health Unit Tax	Juvenile Detention Center	Ambulance	Convention Center	Economic Development	Commun- ication District	Civil Defense	Street Lighting	Hurricane Ida Disaster Recovery	Fire Services	Criminal Court
Assets											
Cash and cash equivalents	\$ 1,945,818	\$ 997,446	\$ 36,660	\$ 1,632,569	\$ 4,622,845	\$ 1,807,752	\$ 863,277	\$ 5,322,804	\$ 43,271	\$ 1,813,267	\$ 210,307
Receivables, net											
Accounts	-	12,179	82,845	-	12,995	131,091	7,770	5,500	-	2,346	1,302,266
Ad valorem taxes	880,215	916,961	-	-	-	-	-	3,487,018	-	-	-
Sales & use	-	-	-	-	958,233	-	-	-	-	1,277,643	-
Other	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	104	-	123,760	-	425	-	64	14,751	-	159,697	-
Due from other governments	0	-	-	-	-	-	-	80	-	-	-
Prepaid items	4,212	6,227	-	-	27,306	16,769	23,208	8,188	-	213,214	-
Total assets	\$ 2,830,349	\$ 1,932,813	\$ 243,265	\$ 1,632,569	\$ 5,621,804	\$ 1,955,612	\$ 894,319	\$ 8,838,341	\$ 43,271	\$ 3,466,167	\$ 1,512,573
Liabilities and Fund Balance											
Liabilities											
Accounts and salaries payable	\$ 58,172	\$ 47,274	\$ 70,626	\$ 1,974	\$ 57,480	\$ 16,163	\$ 17,858	\$ 376,376	\$ -	\$ 275,100	\$ 135,218
Contracts payable	-	-	-	-	-	-	-	-	-	-	-
Due to other funds	159	108,246	104,718	3,400	12,843	58,144	23,909	12,623	-	3,728	1,195,587
Other liabilities	-	-	93,193	1,675	700	-	-	-	-	-	-
Total liabilities	58,331	155,520	268,537	7,049	71,023	74,307	41,767	388,999	-	278,828	1,330,805
Deferred Inflows of Resources											
Advance tax payments	30,566	31,840	-	-	-	-	-	121,945	-	-	-
Unavailable revenues	9,624	10,025	-	-	-	-	-	38,390	-	16,653	1,247,426
Total deferred inflows of resources	40,190	41,865	-	-	-	-	-	160,335	-	16,653	1,247,426
Fund balance											
Nonspendable	4,212	6,227	-	-	27,306	16,769	23,208	8,188	-	213,214	-
Restricted	2,727,616	1,729,201	(25,272)	1,625,520	5,523,475	1,864,536	829,344	8,280,819	43,271	2,957,472	(1,065,658)
Committed	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-
Total fund balance (deficit)	2,731,828	1,735,428	(25,272)	1,625,520	5,550,781	1,881,305	852,552	8,289,007	43,271	3,170,686	(1,065,658)
Total Liabilities Deferred Inflows and Fund Balance	\$ 2,830,349	\$ 1,932,813	\$ 243,265	\$ 1,632,569	\$ 5,621,804	\$ 1,955,612	\$ 894,319	\$ 8,838,341	\$ 43,271	\$ 3,466,167	\$ 1,512,573

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
December 31, 2023**

Special Revenue										
Recreation Fund	RESTORE	LASAFE	CDBG	Hurricane Isaac	Animal Shelter	Hurricane Isaac Recovery CDBG Grant	LCDBG Edgard Plant Clarifier	GOMESA	Health & Human Services	Total Special Revenue
\$ 2,046,625	\$ 4,548	\$ 217,121	\$ -	\$ 29,648	\$ 901,847	\$ 2,000	\$ 2,176	\$ 1,965,382	\$ 962,534	\$ 25,427,897
-	-	-	-	481,626	-	-	24,510	5,503	-	2,068,631
2,063,244	-	-	-	-	687,649	-	-	-	-	8,035,087
-	-	-	-	-	-	-	-	-	-	2,235,876
27,191	-	-	-	-	-	-	-	-	-	27,191
-	-	-	-	-	-	-	-	-	-	298,801
13,793	-	155,487	-	-	-	-	-	-	29,253	198,613
47,655	-	-	-	-	11,852	-	-	-	-	358,631
<u>\$ 4,198,508</u>	<u>\$ 4,548</u>	<u>\$ 372,608</u>	<u>\$ -</u>	<u>\$ 511,274</u>	<u>\$ 1,601,348</u>	<u>\$ 2,000</u>	<u>\$ 26,686</u>	<u>\$ 1,970,885</u>	<u>\$ 991,787</u>	<u>\$ 38,650,727</u>
\$ 706,159	\$ 960	\$ 155,487	\$ -	\$ 58,387	\$ 56,102	\$ -	\$ -	\$ 5,503	\$ 27,098	\$ 2,065,937
-	-	218,354	-	-	-	-	-	-	-	218,354
19,650	5,000	6,480	-	365,808	66,582	42,365	27,278	-	318,529	2,375,049
-	-	-	-	-	-	-	-	-	-	95,568
<u>725,809</u>	<u>5,960</u>	<u>380,321</u>	<u>-</u>	<u>424,195</u>	<u>122,684</u>	<u>42,365</u>	<u>27,278</u>	<u>5,503</u>	<u>345,627</u>	<u>4,754,908</u>
71,639	-	-	-	-	23,880	-	-	-	-	279,870
36,349	-	-	-	438,831	7,519	-	24,510	-	-	1,829,327
<u>107,988</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>438,831</u>	<u>31,399</u>	<u>-</u>	<u>24,510</u>	<u>-</u>	<u>-</u>	<u>2,109,197</u>
47,655	-	-	-	-	11,852	-	-	-	-	358,631
3,317,056	(1,412)	(7,713)	-	(351,752)	1,435,413	(40,365)	(25,102)	1,965,382	646,160	31,427,991
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
<u>3,364,711</u>	<u>(1,412)</u>	<u>(7,713)</u>	<u>-</u>	<u>(351,752)</u>	<u>1,447,265</u>	<u>(40,365)</u>	<u>(25,102)</u>	<u>1,965,382</u>	<u>646,160</u>	<u>31,786,622</u>
<u>\$ 4,198,508</u>	<u>\$ 4,548</u>	<u>\$ 372,608</u>	<u>\$ -</u>	<u>\$ 511,274</u>	<u>\$ 1,601,348</u>	<u>\$ 2,000</u>	<u>\$ 26,686</u>	<u>\$ 1,970,885</u>	<u>\$ 991,787</u>	<u>\$ 38,650,727</u>

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
December 31, 2023**

		Debt Service				Total Debt Service
		Parishwide Sewerage Sales Tax Reserve	Parishwide Sewerage Sales Tax Sinking	WVFD Fire Protection Reserve	WVFD Fire Protection Sinking	
Assets						
Cash and cash equivalents		\$ -	\$ 536,467	\$ -	\$ -	\$ 536,467
Receivables, net						
Accounts		-	-	-	-	-
Ad valorem taxes		-	-	-	-	-
Sales & use		-	-	-	-	-
Other		-	-	-	-	-
Due from other funds		-	-	-	-	-
Due from other governments		-	-	-	-	-
Prepaid items		-	-	-	-	-
Total assets		\$ -	\$ 536,467	\$ -	\$ -	\$ 536,467
Liabilities and Fund Balance						
Liabilities						
Accounts and salaries payable		\$ -	\$ -	\$ -	\$ -	\$ -
Contracts payable		-	-	-	-	-
Due to other funds		-	116	-	-	116
Other liabilities		-	-	-	-	-
Total liabilities		-	116	-	-	116
Deferred Inflows of Resources						
Advance tax payments		-	-	-	-	-
Unavailable revenues		-	-	-	-	-
Total deferred inflows of resources		-	-	-	-	-
Fund balance						
Nonspendable		-	-	-	-	-
Restricted		-	536,351	-	-	536,351
Committed		-	-	-	-	-
Assigned		-	-	-	-	-
Unassigned		-	-	-	-	-
Total fund balance		-	536,351	-	-	536,351
Total Liabilities Deferred Inflows and Fund Balance		\$ -	\$ 536,467	\$ -	\$ -	\$ 536,467

(Continued)

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
December 31, 2023

		Capital Projects							
		1990 PW Sewerage Construction Phase II	2009 General Obligation Bond	2010 Sewer Bond Construction	2014 General Obligation Bond Construction	2015 General Obligation Bond	2022 GO Bond Construction	Total Capital Projects	Total Nonmajor Governmental Funds
Assets									
Cash and cash equivalents	\$	4,403	\$ -	\$ 1,955,826	\$ 2,099,457	\$ 2,497,565	\$ 12,805,375	\$ 19,362,626	\$ 45,326,990
Receivables, net									
Accounts		-	-	-	-	-	-	-	2,068,631
Ad valorem taxes		-	-	-	-	-	-	-	8,035,087
Sales & use		-	-	-	-	-	-	-	2,235,876
Other		-	-	-	-	6,926	-	6,926	34,117
Due from other funds		-	-	206,111	41,336	-	-	247,447	546,248
Due from other governments		-	-	-	1,181,162	-	-	1,181,162	1,379,775
Prepaid items		-	-	-	-	-	-	-	358,631
Total assets	\$	4,403	\$ -	\$ 2,161,937	\$ 3,321,955	\$ 2,504,491	\$ 12,805,375	\$ 20,798,161	\$ 59,985,355
Liabilities and Fund Balance									
Liabilities									
Accounts and salaries payable	\$	-	\$ -	\$ 140,250	\$ -	\$ -	\$ 475,265	\$ 615,515	\$ 2,681,452
Contracts payable		-	-	-	96,001	-	10,812	106,813	325,167
Due to other funds		120	-	111	61	40,327	62	40,681	2,415,846
Other liabilities		-	-	-	-	-	-	-	95,568
Total liabilities		120	-	140,361	96,062	40,327	486,139	763,009	5,518,033
Deferred Inflows of Resources									
Advance tax payments		-	-	-	-	-	-	-	279,870
Unavailable revenues		-	-	-	-	-	-	-	1,829,327
Total deferred inflows of resources		-	-	-	-	-	-	-	2,109,197
Fund balance									
Nonspendable		-	-	-	-	-	-	-	358,631
Restricted		4,283	-	2,021,576	3,225,893	-	-	5,251,752	37,216,094
Committed		-	-	-	-	2,464,164	12,319,236	14,783,400	14,783,400
Assigned		-	-	-	-	-	-	-	-
Unassigned		-	-	-	-	-	-	-	-
Total fund balance		4,283	-	2,021,576	3,225,893	2,464,164	12,319,236	20,035,152	52,358,125
Total Liabilities Deferred Inflows and Fund Balance	\$	4,403	\$ -	\$ 2,161,937	\$ 3,321,955	\$ 2,504,491	\$ 12,805,375	\$ 20,798,161	\$ 59,985,355

(Concluded)

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2023

	Special Revenue										
Revenues	Health Unit Tax	Juvenile Detention Center	Ambulance	Convention Center	Economic Development	Communi- cation District	Civil Defense	Street Lighting	Hurricane Ida Disaster Recovery	Fire Services	Criminal Court
Taxes:											
Ad valorem	\$ 943,793	\$ 983,117	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,741,337	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	4,761,686	-	-	-	-	6,348,914	-
Other taxes and penalties	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenues:											
Federal grants	-	516	-	-	-	-	19,866	-	-	893	-
State funds:											
State revenue sharing	14,685	-	-	-	-	-	30,078	6,029	-	-	-
Other	-	-	-	329,036	38,684	-	-	-	-	502,742	-
Fees, charges, and commissions	-	6,220	329,303	-	591	774,343	-	-	-	-	30,530
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	1,443,476
Interest income	57,664	29,674	301	32,241	85,464	38,900	24,245	159,845	-	40,750	5,639
Other revenue	-	4,400	1,662	-	283,755	-	217,160	10,262	-	274,603	2,293
Total Revenues	1,016,142	1,023,927	331,266	361,277	5,170,180	813,243	291,349	3,917,473	-	7,167,902	1,481,938
Expenditures											
General government:	-	-	-	-	-	-	-	-	-	-	2,273,796
Public safety	-	290,697	459,166	-	-	352,656	427,475	-	-	6,350,580	-
Public works	-	-	-	-	-	-	-	-	56,729	-	-
Health and welfare	278,616	-	-	-	-	-	-	-	-	-	-
Economic development	-	-	-	185,299	1,956,772	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	1,843,115	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	28,471	-	-	-	-	87,831	33,550	116,625	-	215,023	-
Debt service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest and other	-	-	-	-	-	-	-	-	-	-	-
Lease financing											
Principal	-	-	-	-	2,575	-	-	23,031	-	-	-
Interest	-	-	-	-	129	-	11	1,868	-	-	-
Total Expenditures	307,087	290,697	459,166	185,299	1,959,476	440,487	461,036	1,984,639	56,729	6,565,603	2,273,796
Excess (Deficiency) of Revenues Over Expenditures	709,055	733,230	(127,900)	175,978	3,210,704	372,756	(169,687)	1,932,834	(56,729)	602,299	(791,858)
Other Financing Sources (Uses)											
Transfers in	-	-	10,000	-	-	-	138,912	15,530	100,000	429,844	419,000
Transfers out	(476,425)	(480,634)	(32,075)	(73,673)	(782,470)	(84,449)	(26,956)	(598,968)	-	(605,410)	(138,859)
Total Other Financing Sources (Uses)	(476,425)	(480,634)	(22,075)	(73,673)	(782,470)	(84,449)	111,956	(583,438)	100,000	(175,566)	280,141
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	232,630	252,596	(149,975)	102,305	2,428,234	288,307	(57,731)	1,349,396	43,271	426,733	(511,717)
Fund Balance (Deficit), Beginning of Year	2,499,198	1,482,832	124,703	1,523,215	3,122,547	1,592,998	910,283	6,939,611	-	2,743,953	(553,941)
Restatements (Note 2)	-	-	-	-	-	-	-	-	-	-	-
Fund balance (Deficit) - beginning of Year as restated	2,499,198	1,482,832	124,703	1,523,215	3,122,547	1,592,998	910,283	6,939,611	0	2,743,953	(553,941)
Fund Balance (Deficit), End of Year	\$ 2,731,828	\$ 1,735,428	\$ (25,272)	\$ 1,625,520	\$ 5,550,781	\$ 1,881,305	\$ 852,552	\$ 8,289,007	\$ 43,271	\$ 3,170,686	\$ (1,065,658)

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
For the Year Ended December 31, 2023

Special Revenue										
Recreation Fund	RESTORE	LASAFE	CDBG	Hurricane Isaac	Animal Shelter	Hurricane Isaac Recovery CDBG Grant	LCDBG Edgard Plant Clarifier	GOMESA	Health & Human Services	Total Special Revenue
\$ 2,211,996	\$ -	\$ -	\$ -	\$ -	\$ 737,331	\$ -	\$ -	\$ -	\$ -	\$ 8,617,574
-	-	-	-	-	-	-	-	-	-	11,110,600
679,774	-	-	-	-	-	-	-	-	-	679,774
-	-	2,623,657	-	57,423	-	-	-	-	142,225	2,844,580
-	-	-	-	-	-	-	-	369,555	-	420,347
-	-	-	-	-	-	-	-	-	-	870,462
62,731	-	-	-	-	16,133	-	-	-	-	1,219,851
-	-	-	-	-	-	-	-	-	-	1,443,476
93,802	-	-	-	-	30,549	-	-	38,631	18,296	656,001
151,188	-	-	-	-	5,245	-	-	-	31,636	982,204
3,199,491	-	2,623,657	-	57,423	789,258	-	-	408,186	192,157	28,844,869
-	7,154	-	-	-	25,266	(50)	-	-	-	2,306,166
-	-	-	-	-	392,230	-	-	-	-	8,272,804
-	-	-	-	-	-	-	-	-	-	56,729
-	-	-	-	-	-	-	-	-	672,250	950,866
-	-	-	-	-	-	-	-	-	-	2,142,071
-	-	-	-	-	-	-	-	-	-	1,843,115
1,645,873	-	-	-	-	-	-	-	-	-	1,645,873
1,534,049	-	2,753,520	-	-	51,337	-	2,460	42,888	-	4,865,754
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1,500	-	1,500
18,331	-	-	-	-	7,046	-	-	-	-	50,983
1,636	-	-	-	-	339	-	-	-	-	3,983
3,199,889	7,154	2,753,520	-	-	476,218	(50)	2,460	44,388	672,250	22,139,844
(398)	(7,154)	(129,863)	-	57,423	313,040	50	(2,460)	363,798	(480,093)	6,705,025
-	25,511	200,000	-	-	-	-	-	-	580,676	1,919,473
(244,315)	-	-	-	-	(30,495)	-	-	-	-	(3,574,729)
(244,315)	25,511	200,000	-	-	(30,495)	-	-	-	580,676	(1,655,256)
(244,713)	18,357	70,137	-	57,423	282,545	50	(2,460)	363,798	100,583	5,049,769
3,609,424	(19,769)	(77,850)	-	(409,175)	1,164,720	(40,415)	(22,642)	1,601,584	545,577	26,736,853
-	-	-	-	-	-	-	-	-	-	-
3,609,424	(19,769)	(77,850)	-	(409,175)	1,164,720	(40,415)	(22,642)	1,601,584	545,577	26,736,853
\$ 3,364,711	\$ (1,412)	\$ (7,713)	\$ -	\$ (351,752)	\$ 1,447,265	\$ (40,365)	\$ (25,102)	\$ 1,965,382	\$ 646,160	\$ 31,786,622

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
For the Year Ended December 31, 2023

	Debt Service				
	Parishwide Sewerage Sales Tax Reserve	Parishwide Sewerage Sales Tax Sinking	WVFD Fire Protection Reserve	WVFD Fire Protection Sinking	Total Debt Service
Revenues					
Taxes:					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-
Video poker	-	-	-	-	-
Intergovernmental revenues:					
Federal grants	-	-	-	-	-
State funds:					
State revenue sharing	-	-	-	-	-
Other	-	-	-	-	-
Fees, charges, and commissions	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest income	-	30,021	10,651	4,721	45,393
Other revenue	-	-	-	-	-
Total Revenues	-	30,021	10,651	4,721	45,393
Expenditures					
General government	-	115	-	-	115
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Transportation	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Principal	-	835,000	-	1,310,000	2,145,000
Interest and other	-	229,950	-	24,361	254,311
Lease financing					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	-	1,065,065	-	1,334,361	2,399,426
Excess (Deficiency) of Revenues Over Expenditures	-	(1,035,044)	10,651	(1,329,640)	(2,354,033)
Other Financing Sources (Uses)					
Transfers in	-	567,595	-	938,583	1,506,178
Transfers out	(30)	-	(483,053)	(9,209)	(492,292)
Total Other Financing Sources (Uses)	(30)	567,595	(483,053)	929,374	1,013,886
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(30)	(467,449)	(472,402)	(400,266)	(1,340,147)
Fund Balance, Beginning of Year	30	1,003,800	472,402	400,266	1,876,498
Restatements	-	-	-	-	-
Fund balance - beginning of year as restated	30	1,003,800	472,402	400,266	1,876,498
Fund Balance, End of Year	\$ -	\$ 536,351	\$ -	\$ -	\$ 536,351

(Continued)

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
For the Year Ended December 31, 2023

	Capital Projects							
	1990 PW Sewerage Construction Phase II	2009 General Obligation Bond	2010 Sewer Bond Construction	2014 General Obligation Bond Construction	2015 General Obligation Bond	2022 GO Bond Construction	Total Capital Projects	Total Nonmajor Governmental Funds
Revenues								
Taxes:								
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,617,574
Sales and use	-	-	-	-	-	-	-	11,110,600
Other taxes and penalties	-	-	-	-	-	-	-	679,774
Intergovernmental revenues:								
Federal grants	-	-	39,325	357,331	-	-	396,656	3,241,236
State funds:								
State revenue sharing	-	-	-	-	-	-	-	420,347
Other	-	-	-	-	-	-	-	870,462
Fees, charges, and commissions	-	-	-	-	-	-	-	1,219,851
Fines and forfeitures	-	-	-	-	-	-	-	1,443,476
Interest income	924	-	44,224	62,795	79,993	288,729	476,665	1,178,059
Other revenue	-	-	-	-	-	-	-	982,204
Total Revenues	924	-	83,549	420,126	79,993	288,729	873,321	29,763,583
Expenditures								
General government	118	-	109	693,714	24,102	1,999	720,042	3,026,323
Public safety	-	-	-	-	-	-	-	8,272,804
Public works	-	-	-	-	-	-	-	56,729
Health and welfare	-	-	-	-	-	-	-	950,866
Economic development	-	-	-	-	-	-	-	2,142,071
Transportation	-	-	-	-	-	-	-	1,843,115
Culture and recreation	-	-	-	-	-	-	-	1,645,873
Capital outlay	-	-	19,215	399,645	15,142	3,536,751	3,970,753	8,836,507
Debt service								
Principal	74,000	-	-	-	-	-	74,000	2,219,000
Interest and other	7,382	-	-	-	-	-	7,382	263,193
Lease financing								
Principal	-	-	-	-	-	-	-	50,983
Interest	-	-	-	-	-	-	-	3,983
Total Expenditures	81,500	-	19,324	1,093,359	39,244	3,538,750	4,772,177	29,311,447
Excess (Deficiency) of Revenues Over Expenditures	(80,576)	-	64,225	(673,233)	40,749	(3,250,021)	(3,898,856)	452,136
Other Financing Sources (Uses)								
Transfers in	82,497	-	-	-	-	60,532	143,029	3,568,680
Transfers out	-	(18)	(154,275)	(200,000)	(1,232,775)	-	(1,587,068)	(5,654,089)
Total Other Financing Sources (Uses)	82,497	(18)	(154,275)	(200,000)	(1,232,775)	60,532	(1,444,039)	(2,085,409)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	1,921	(18)	(90,050)	(873,233)	(1,192,026)	(3,189,489)	(5,342,895)	(1,633,273)
Fund Balance, Beginning of Year	2,362	18	2,111,626	4,099,126	3,656,190	15,508,725	25,378,047	53,991,398
Restatements	-	-	-	-	-	-	-	-
Fund balance - beginning of year as restated	2,362	18	2,111,626	4,099,126	3,656,190	15,508,725	25,378,047	53,991,398
Fund Balance, End of Year	\$ 4,283	\$ -	\$ 2,021,576	\$ 3,225,893	\$ 2,464,164	\$ 12,319,236	\$ 20,035,152	\$ 52,358,125

(Concluded)



STATISTICAL SECTION



STATISTICAL SECTION

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

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

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

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

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

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u> (as restated)	<u>2022</u> (as restated)	<u>2023</u>
Governmental activities										
Net investment in capital assets	\$ 6,020,921	\$ 30,387,143	\$ 30,387,143	\$ 57,594,200	\$ 63,112,292	\$ 65,404,559.00	\$ 64,116,378	\$ 68,816,090	\$ 33,928,796	\$ 26,055,067
Restricted	43,916,590	37,778,546	29,358,079	40,917,906	44,030,699	52,505,384	61,795,589	70,778,227	76,630,352	96,342,503
Unrestricted	<u>29,514,891</u>	<u>15,873,316</u>	<u>21,413,050</u>	<u>(17,487,305)</u>	<u>(18,960,827)</u>	<u>(19,587,712)</u>	<u>(18,143,732)</u>	<u>(41,049,144)</u>	<u>(26,162,875)</u>	<u>(9,307,940)</u>
Total governmental activities net position (deficit)	<u>\$ 79,452,402</u>	<u>\$ 84,039,005</u>	<u>\$ 81,158,272</u>	<u>\$ 81,024,801</u>	<u>\$ 88,182,164</u>	<u>\$ 98,322,231</u>	<u>\$ 107,768,235</u>	<u>\$ 98,545,173</u>	<u>\$ 84,396,273</u>	<u>\$ 113,089,630</u>
Business-type activities										
Net investment in capital assets	122,828,320	121,008,773	120,632,932	118,803,325	113,907,748	110,372,973	122,143,007	116,590,292	111,852,747	109,130,429
Restricted	536,525	610,541	574,803	522,797	490,349	589,887	554,744	470,571	2,888,766	1,415,933
Unrestricted	<u>123,467</u>	<u>824,280</u>	<u>4,924,888</u>	<u>(6,599,878)</u>	<u>(4,444,899)</u>	<u>(8,133,638)</u>	<u>(10,908,966)</u>	<u>(7,479,014)</u>	<u>(10,057,717)</u>	<u>(2,773,185)</u>
Total business-type activities net position (deficit)	<u>\$ 123,488,312</u>	<u>\$ 122,443,594</u>	<u>\$ 126,132,623</u>	<u>\$ 112,726,244</u>	<u>\$ 109,953,198</u>	<u>\$ 102,829,222</u>	<u>\$ 111,788,785</u>	<u>\$ 109,581,849</u>	<u>\$ 104,683,796</u>	<u>\$ 107,773,177</u>
Primary government										
Net investment in capital assets	\$ 128,849,241	\$ 151,395,916	\$ 151,020,075	\$ 176,397,525	\$ 177,020,040	\$ 175,777,532	\$ 186,259,385	\$ 185,406,382	\$ 145,781,543	\$ 135,185,496
Restricted	44,453,115	38,389,087	29,932,882	41,440,703	44,521,048	53,095,271	62,350,333	71,248,798	79,519,118	97,758,436
Unrestricted	<u>29,638,358</u>	<u>16,697,596</u>	<u>26,337,938</u>	<u>(24,087,183)</u>	<u>(23,405,726)</u>	<u>(27,721,350)</u>	<u>(29,052,698)</u>	<u>(48,528,158)</u>	<u>(36,220,592)</u>	<u>(12,081,125)</u>
Total primary government net position (deficit)	<u>\$ 202,940,714</u>	<u>\$ 206,482,599</u>	<u>\$ 207,290,895</u>	<u>\$ 193,751,045</u>	<u>\$ 198,135,362</u>	<u>\$ 201,151,453</u>	<u>\$ 219,557,020</u>	<u>\$ 208,127,022</u>	<u>\$ 189,080,069</u>	<u>\$ 220,862,807</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									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses								(as restated)	(as restated)	
Governmental activities:										
General government	\$ 11,370,749	\$ 12,139,839	\$ 12,020,446	\$ 11,914,592	\$ 10,451,121	\$ 11,314,689	\$ 13,466,928	\$ 18,463,486	\$ 26,741,498	\$ 15,388,631
Public safety	8,456,381	8,977,733	8,430,016	8,731,789	10,240,034	10,189,581	9,591,615	10,492,184	10,282,167	11,574,844
Public works	12,398,787	15,584,995	20,884,364	21,794,289	12,352,621	12,082,651	24,362,887	39,373,712	42,091,551	27,396,287
Health and welfare	1,764,806	1,839,598	1,765,182	1,672,457	1,753,435	1,929,383	2,007,100	884,486	998,877	1,034,911
Economic development	1,361,016	1,492,344	1,457,797	1,585,443	1,763,212	1,622,860	1,112,803	1,317,039	1,664,801	2,255,507
Culture and recreation	1,941,362	2,422,487	2,653,371	2,516,387	2,317,988	2,240,414	2,032,489	3,601,902	3,332,263	2,594,336
Interest on long-term debt	2,350,194	2,424,357	3,613,792	2,265,094	2,269,698	2,054,059	2,014,896	1,406,360	2,443,240	4,096,527
Total government activities expenses	<u>39,643,295</u>	<u>44,881,353</u>	<u>50,824,968</u>	<u>50,480,051</u>	<u>41,148,109</u>	<u>41,433,637</u>	<u>54,588,718</u>	<u>75,539,169</u>	<u>87,554,397</u>	<u>64,341,043</u>
Business-type activities:										
Solid Waste	3,693,957	3,632,948	3,627,663	3,701,480	3,702,301	3,788,198	3,962,308	3,590,317	3,303,960	4,477,199
Mosquito	778,599	797,240	804,437	809,252	787,477	812,173	812,584	814,664	814,889	817,925
Utilities	9,328,645	9,059,883	9,311,273	10,734,997	10,341,194	12,104,357	12,044,458	10,007,528	10,466,156	13,228,460
Sewer	9,911,359	9,444,294	9,466,434	9,568,557	8,804,107	9,513,642	9,413,917	9,333,299	8,850,993	10,503,959
Total business-type activities expenses	<u>23,712,560</u>	<u>22,934,365</u>	<u>23,209,807</u>	<u>24,814,286</u>	<u>23,635,079</u>	<u>26,218,370</u>	<u>26,233,267</u>	<u>23,745,808</u>	<u>23,435,998</u>	<u>29,027,543</u>
Total primary government expenses	<u>\$ 63,355,855</u>	<u>\$ 67,815,718</u>	<u>\$ 74,034,775</u>	<u>\$ 75,294,337</u>	<u>\$ 64,783,188</u>	<u>\$ 67,652,007</u>	<u>\$ 80,821,985</u>	<u>\$ 99,284,977</u>	<u>\$ 110,990,395</u>	<u>\$ 93,368,586</u>
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 1,379,786	\$ 1,372,603	\$ 1,394,041	\$ 1,334,824	\$ 1,560,900	\$ 1,534,937	\$ 1,518,499	\$ 3,242,353	\$ 2,944,557	\$ 1,968,535
Public safety	1,954,566	2,117,931	1,887,500	1,644,852	1,845,723	1,519,013	1,245,045	351,293	277,533	1,105,954
Public works	387,122	508,197	503,530	544,706	451,121	375,608	294,526	-	-	69,847
Health and welfare	494,184	485,700	494,820	501,253	476,983	509,016	424,230	-	-	1,930,384
Culture and recreation	96,758	173,904	300,129	121,945	273,307	160,874	83,187	-	-	63,322
Operating grants and contributions	1,363,143	1,183,666	2,115,197	1,508,552	1,297,274	2,790,818	6,290,562	8,883,506	13,298,137	2,084,605
Capital grants and contributions	7,411,380	8,200,560	6,510,225	12,588,574	2,812,987	3,425,947	4,476,037	2,129,944	2,018,795	20,374,753
Total governmental activities program revenues	<u>13,086,939</u>	<u>14,042,561</u>	<u>13,205,442</u>	<u>18,244,706</u>	<u>8,718,295</u>	<u>10,316,213</u>	<u>14,332,086</u>	<u>14,607,096</u>	<u>18,539,022</u>	<u>27,597,400</u>
Business-type activities:										
Charges for services:										
Solid Waste	3,899,703	3,834,751	3,894,700	3,942,319	3,719,199	3,883,888	3,769,631	3,422,976	2,657,108	3,578,889
Mosquito	542,458	531,330	539,240	543,012	512,844	537,607	513,523	460,019	365,649	540,413
Utilities	6,734,759	6,996,269	7,660,126	7,514,076	7,594,211	7,632,983	7,161,041	6,424,447	5,935,953	7,270,853
Sewer	5,560,849	5,692,291	6,357,204	6,405,150	6,518,432	6,319,377	6,097,246	5,200,035	3,868,014	4,970,982
Operating grants and contributions	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions	84,837	1,258,733	5,460,366	24,611	-	-	11,388,171	-	-	2,586,672
Total business-type activities program revenues	<u>16,822,606</u>	<u>18,313,374</u>	<u>23,911,636</u>	<u>18,429,168</u>	<u>18,344,686</u>	<u>18,373,855</u>	<u>28,929,612</u>	<u>15,507,477</u>	<u>12,826,724</u>	<u>18,947,809</u>
Total primary government program revenues	<u>\$ 29,909,545</u>	<u>\$ 32,355,935</u>	<u>\$ 37,117,078</u>	<u>\$ 36,673,874</u>	<u>\$ 27,062,981</u>	<u>\$ 28,690,068</u>	<u>\$ 43,261,698</u>	<u>\$ 30,114,573</u>	<u>\$ 31,365,746</u>	<u>\$ 46,545,209</u>

(continued)

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE 2 -- CHANGES IN NET POSITION
LAST TEN FISCAL YEARS

(accrual basis of accounting)
(Unaudited)

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Net (Expense) Revenue								(as restated)	(as restated)	
Governmental activities	\$ (26,556,356)	\$ (30,838,792)	\$ (37,619,526)	\$ (32,235,345)	\$ (32,429,814)	\$ (31,117,424)	\$ (40,256,632)	\$ (60,932,073)	\$ (69,015,375)	\$ (36,743,643)
Business-type activities	(6,889,954)	(4,620,991)	701,829	(6,385,118)	(5,290,393)	(7,844,515)	2,696,345	(8,238,331)	(10,609,274)	(10,079,734)
Total primary government net expense	\$ (33,446,310)	\$ (35,459,783)	\$ (36,917,697)	\$ (38,620,463)	\$ (37,720,207)	\$ (38,961,939)	\$ (37,560,287)	\$ (69,170,404)	\$ (79,624,649)	\$ (46,823,377)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Ad valorem	\$ 12,129,200	\$ 12,558,530	\$ 12,108,598	\$ 14,844,302	\$ 16,012,821	\$ 14,813,818	\$ 29,310,654	\$ 16,012,821	\$ 24,158,828	\$ 31,785,839
Sales and use	19,642,496	24,290,875	21,295,703	21,610,483	21,102,762	26,393,581	22,128,247	21,102,762	27,520,042	27,439,830
Franchise	1,145,444	1,132,734	1,185,882	1,396,319	1,365,052	1,379,713	1,354,691	1,365,052	34,914	1,339,169
Beer taxes	42,949	42,228	41,363	39,668	37,746	37,282	37,947	37,746	22,405	106,267
Severance taxes	37,831	42,553	32,950	29,240	36,996	25,300	19,840	36,996	25,300	25,964
Video poker taxes	575,635	599,424	596,621	619,339	615,468	600,984	536,595	615,468	847,834	679,774
State revenue sharing (unrestricted)	110,262	137,558	77,997	108,775	928,696	779,601	595,910	928,696	105,961	476,792
Unrestricted grants and contributions	19,392	18,088	11,393	12,398	4,000	5,000	206,767	4,000	-	-
Investment earnings	244,899	231,939	214,646	332,633	375,358	404,290	920,184	375,358	745,373	2,363,927
Other general revenues	677,707	1,122,822	1,193,044	1,154,516	1,128,533	1,393,090	-	1,128,533	2,363,280	1,745,230
Insurance proceeds	-	-	-	-	-	-	-	-	-	5,055,584
Gain (loss) on disposal of capital assets	-	-	-	-	-	-	-	-	-	(89,945)
Capital contributions	-	-	-	-	-	-	-	-	-	188
Transfers	(2,624,331)	(1,620,939)	(2,077,884)	(2,085,143)	(2,057,969)	130,101	(3,493,793)	(2,057,969)	130,101	(11,795,779)
Total governmental activities	32,001,484	38,555,812	34,680,313	38,062,530	39,549,463	45,962,760	51,617,042	39,549,463	55,954,038	59,132,840
Business-type activities:										
Taxes										
Ad valorem	205,687	213,033	205,335	202,691	218,601	198,856	396,102	378,740	360,890	476,708
Unrestricted grants and contributions	417,082	949,074	318,838	365,114	15,048	114,065	212,531	229,984	67,167	483,463
Investment earnings	14,540	12,998	14,203	21,263	29,944	43,931	12,314	8,655	39,225	334,212
Other general revenues	205,143	278,971	270,940	301,817	195,785	493,788	215,676	301,272	136,083	196,769
Gain (loss) on disposal of capital assets	-	-	-	-	-	-	-	-	-	(165,093)
Transfers	2,624,331	1,620,939	2,077,884	2,085,143	2,057,969	(130,101)	3,493,793	5,112,744	5,107,856	11,795,779
Total business-type activities	3,466,783	3,075,015	2,887,200	2,976,028	2,517,347	720,539	4,330,416	6,031,395	5,711,221	13,121,838
Total primary government	\$ 35,468,267	\$ 41,630,827	\$ 37,567,513	\$ 41,038,558	\$ 42,066,810	\$ 46,683,299	\$ 55,947,458	\$ 45,580,858	\$ 61,665,259	\$ 72,254,678
Change in Net Position										
Governmental activities	\$ 5,445,128	\$ 7,717,020	\$ (2,939,213)	\$ 5,827,185	\$ 7,119,649	\$ 14,845,336	\$ 11,360,410	\$ 9,223,062	\$ 14,148,900	\$ 22,389,197
Business-type activities	(3,423,171)	(1,545,976)	3,589,029	(3,409,090)	(2,773,046)	(7,123,976)	7,026,761	(2,206,936)	(4,898,053)	3,042,104
Total primary government	\$ 2,021,957	\$ 6,171,044	\$ 649,816	\$ 2,418,095	\$ 4,346,603	\$ 7,721,360	\$ 18,387,171	\$ 7,016,126	\$ 9,250,847	\$ 25,431,301

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)

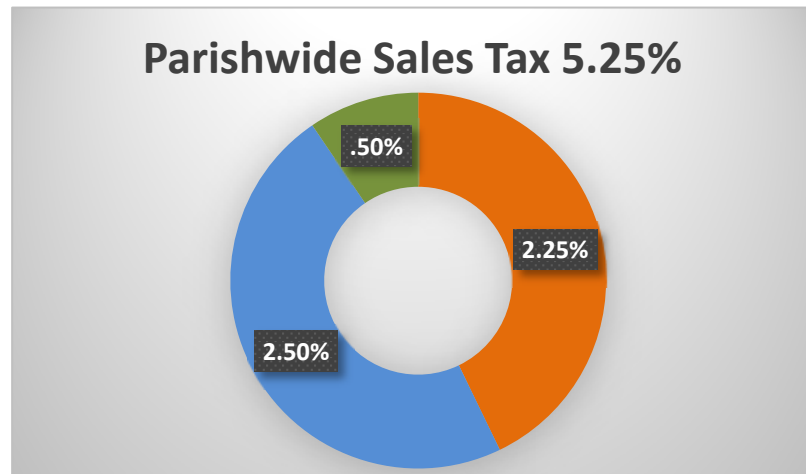
	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
								(as restated)	(as restated)	
General fund										
Nonspendable	\$ 48,645	\$ 49,838	\$ 697,399	\$ 388,980	\$ 57,521	\$ 61,705	\$ 146,634	\$ 106,183	\$ 121,207	\$ 151,630
Unassigned	1,959,864	2,153,689	2,179,512	2,370,480	2,941,162	1,391,664	4,005,006	3,687,711	5,806,012	6,710,857
Reserved (1)	-	-	-	-	-	-	-	-	-	-
Unreserved (1)	-	-	-	-	-	-	-	-	-	-
Total general fund	<u>\$ 2,008,509</u>	<u>\$ 2,203,527</u>	<u>\$ 2,876,911</u>	<u>\$ 2,759,460</u>	<u>\$ 2,998,683</u>	<u>\$ 1,453,369</u>	<u>\$ 4,151,640</u>	<u>\$ 3,793,894</u>	<u>\$ 5,927,219</u>	<u>\$ 6,862,487</u>
All other governmental funds										
Nonspendable	\$ 92,261	\$ 101,937	\$ 422,520	\$ 4,441,961	\$ 2,937,515	\$ 172,352	\$ 198,742	\$ 267,205	\$ 218,631	\$ 578,180
Restricted	56,556,189	43,916,590	37,778,546	29,358,079	40,917,906	44,030,699	52,505,384	63,415,070	71,427,970	96,342,503
Committed	13,929,430	35,361,074	47,177,482	41,585,547	26,682,138	18,125,138	16,241,651	15,676,918	13,900,684	14,783,400
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	(121,003)	-	-	-	(3,180,717)	(1,305,200)	(1,266,242)	(535,192)	(26,629,312)	-
Reserved (1)	-	-	-	-	-	-	-	-	-	-
Unreserved, reported in:										
Special revenue funds (1)	-	-	-	-	-	-	-	-	-	-
Capital project funds (1)	-	-	-	-	-	-	-	-	-	-
Debt service funds (1)	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	<u>\$ 70,456,877</u>	<u>\$ 79,379,601</u>	<u>\$ 85,378,548</u>	<u>\$ 75,385,587</u>	<u>\$ 67,356,842</u>	<u>\$ 61,022,989</u>	<u>\$ 67,679,535</u>	<u>\$ 78,824,001</u>	<u>\$ 58,917,973</u>	<u>\$ 111,704,083</u>

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									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues								(as restated)	(as restated)	
Taxes	\$ 32,347,331	\$ 37,448,829	\$ 34,000,922	\$ 37,074,124	\$ 37,731,051	\$ 42,046,365	\$ 52,663,589	\$ 52,322,387	\$ 52,454,642	\$ 59,764,494
Licenses and permits	1,800,738	1,880,771	1,999,399	1,883,871	1,949,283	1,956,629	1,937,388	1,969,255	1,935,558	1,714,683
Intergovernmental	7,379,926	8,998,138	9,548,775	14,643,634	6,148,668	7,255,971	11,287,427	9,409,791	19,617,939	14,064,976
Charges for services	1,352,465	1,442,661	1,589,666	1,644,124	1,803,847	1,713,363	1,476,692	1,624,391	1,286,532	1,750,211
Fines and forfeitures	2,030,242	2,213,460	1,926,942	1,756,690	1,950,252	1,544,047	1,261,489	1,285,467	1,055,882	1,478,234
Investment earnings	244,899	231,939	214,646	332,633	375,358	404,290	206,767	472,043	745,373	2,363,927
Other revenues	642,889	786,127	936,802	783,014	812,577	1,060,080	567,436	1,173,010	917,928	1,343,773
Total revenues	45,798,490	53,001,925	50,217,152	58,118,090	50,771,036	55,980,745	69,400,788	68,256,344	78,013,854	82,480,298
Expenditures										
General government	10,458,833	10,937,016	10,920,801	10,719,250	9,384,540	9,996,186	11,645,633	17,370,765	26,334,069	13,519,678
Public safety	7,525,299	7,553,489	7,242,898	7,567,131	8,862,175	8,839,878	8,521,568	9,824,719	9,141,659	10,001,860
Public works	1,085,701	2,746,432	3,915,207	10,475,866	2,272,699	1,576,208	2,406,336	27,344,266	29,396,651	7,247,615
Health and welfare	1,658,735	1,707,560	1,654,638	1,558,968	1,672,920	1,804,903	1,923,474	815,434	957,020	950,866
Economic development	1,298,031	1,406,030	1,389,267	1,504,209	1,710,549	1,540,511	1,075,927	1,309,336	1,706,396	2,142,071
Transportation	8,270,322	8,276,187	8,358,891	7,895,910	7,349,327	7,510,351	7,728,335	9,006,307	10,781,663	13,288,386
Culture and recreation	1,287,468	1,724,142	1,895,377	1,690,680	1,482,127	1,383,492	1,212,186	2,792,091	2,583,269	1,645,873
Capital Outlay	12,330,083	17,210,267	12,582,241	13,799,259	12,595,093	8,580,762	9,053,802	6,590,305	9,963,781	17,046,283
Debt Service:										
Principal	6,472,478	6,269,162	7,084,858	6,894,403	7,124,802	6,023,091	6,199,091	6,169,091	6,380,090	10,364,000
Interest	2,582,076	2,801,833	3,048,913	2,503,921	2,270,048	2,043,084	1,873,461	1,524,835	2,179,778	3,523,808
Bond issuance costs	-	-	-	-	-	-	-	-	-	-
Lease financing										
Principal	-	-	-	-	-	-	70,333	203,842	230,568	280,740
Interest	-	-	-	-	-	-	10,703	34,699	22,246	38,370
Total expenditures	52,969,026	60,632,118	58,093,091	64,609,597	54,724,280	49,298,466	51,639,813	82,747,149	99,424,376	80,049,550
Excess (deficiency) of revenues over (under) expenditures	(7,170,536)	(7,630,193)	(7,875,939)	(6,491,507)	(3,953,244)	6,682,279	17,679,939	(14,729,346)	(21,663,336)	2,430,748
Other financing sources (uses)										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Proceeds of debt issued	18,546,182	15,437,140	370,346	430,454	-	-	261,814	-	45,000,000	30,000,000
Issuance of refunding bonds	-	-	20,390,000	-	-	-	9,149,180	-	-	-
Premium on debt issuance	-	-	-	-	-	-	-	-	1,011,733	-
Payment to refunding bond escrow agent	-	-	(20,184,580)	-	-	-	(10,352,500)	-	-	-
Insurance proceeds	-	-	-	-	-	-	-	1,371,564	3,846,658	5,055,584
Lease financing proceeds	-	-	-	-	-	-	563,318	154,863	380,834	391,964
Transfers in	15,479,053	22,043,071	14,272,632	14,610,503	17,843,554	9,781,736	14,352,084	14,617,401	18,741,322	10,317,055
Transfers out	(18,103,383)	(23,664,010)	(16,350,516)	(16,695,646)	(19,901,523)	(9,651,635)	(17,845,877)	(19,730,145)	(23,849,178)	(22,112,834)
Total other financing sources (uses)	15,921,852	13,816,201	(1,502,118)	(1,654,689)	(2,057,969)	130,101	(3,871,981)	(3,586,317)	45,131,369	23,651,769
Net change in fund balances	\$ 8,751,316	\$ 6,186,008	\$ (9,378,057)	\$ (8,146,196)	\$ (6,011,213)	\$ 6,812,380	\$ 13,807,958	\$ (18,315,663)	\$ 23,468,033	\$ 26,082,517
Debt service, (interest and principal only) as a percentage of noncapital expenditures	22.7%	22.3%	22.3%	18.5%	22.3%	19.8%	18.5%	10.1%	9.6%	22.0%

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

Fiscal Year	Parish Direct Rate (1)	Overlapping Rates	
		St. John the Baptist Parish School Board	St. John the Baptist Parish Sheriff's Office
2014	2.25%	2.25%	0.25%
2015	2.25%	2.25%	0.50%
2016	2.25%	2.25%	0.50%
2017	2.25%	2.50%	0.50%
2018	2.25%	2.50%	0.50%
2019	2.25%	2.50%	0.50%
2020	2.25%	2.50%	0.50%
2021	2.25%	2.50%	0.50%
2022	2.25%	2.50%	0.50%
2023	2.25%	2.50%	0.50%



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

Source: St. John the Baptist Parish Finance Department.

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

Fiscal Year	Real Estate	Other Property	Total Assessments	Less: Tax Exempt Real Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Value as a Percentage of Actual Value
2014	190,057,599	341,282,054	531,339,653	84,560,433	446,779,220	38.76	3,697,561,955	14.37%
2015	190,634,898	344,669,376	535,304,274	84,172,237	451,132,037	38.76	3,691,753,614	14.50%
2016	193,176,606	318,270,255	511,446,861	84,200,102	427,246,759	38.76	3,527,219,731	14.50%
2017	193,777,652	308,283,695	502,061,347	84,680,707	417,380,640	45.76	3,462,492,048	14.50%
2018	197,387,997	338,464,718	535,852,715	85,142,016	450,710,699	45.76	3,695,535,896	14.50%
2019	199,954,289	337,187,973	537,142,262	82,520,309	454,621,953	45.76	3,704,429,323	14.50%
2020	215,761,814	641,612,720	857,374,534	84,333,665	773,040,869	45.76	5,912,927,709	14.50%
2021	213,075,620	644,014,337	857,089,957	84,186,311	772,903,646	45.76	5,910,965,109	14.50%
2022	229,811,318	625,955,977	855,757,295	84,951,420	770,815,875	45.76	5,901,843,303	14.50%
2023	236,003,770	632,214,968	868,218,738	85,451,660	782,767,078	45.76	5,987,785,292	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			Total Direct & Overlapping Rates
				St. John the Baptist Parish School Board			
	Operating Millage	Debt Service Millage	Total Parish Millage	Operating Millage	Debt Service Millage	Total Parish Millage	
2014	26.26	12.50	38.76	29.31	10.00	39.31	78.07
2015	26.26	12.50	38.76	29.31	10.00	39.31	78.07
2016	26.26	12.50	38.76	29.31	10.00	39.31	78.07
2017	33.26	12.50	45.76	29.31	10.00	39.31	85.07
2018	33.26	12.50	45.76	29.31	10.00	39.31	85.07
2019	33.26	12.50	45.76	29.31	10.00	39.31	85.07
2020	33.26	12.50	45.76	29.31	10.00	39.31	85.07
2021	33.26	12.50	45.76	29.31	10.00	39.31	85.07
2022	33.26	12.50	45.76	29.31	10.00	39.31	85.07
2023	33.26	12.50	45.76	29.31	10.00	39.31	85.07

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

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

Taxpayer	December 31, 2023			December 31, 2014		
	Taxable Assessed Value	Rank	Percentage of Total Parish Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Parish Taxable Assessed Value
Marathon Petroleum	\$ 445,575,564	1	85.87%	\$ 210,388,620	1	73.01%
Entergy Louisiana Inc.	15,106,150	2	2.91%	7,254,140	5	2.53%
Denka Performance ELAS	11,117,399	3	2.14%	6,815,751	8	2.38%
Nalco Chemical Company	8,961,553	4	1.73%	7,088,231	7	2.46%
Louisiana Machinery Company	7,285,558	5	1.40%	-		0.00%
Evonik Superabsorber, LLC	6,658,219	6	1.28%	-		0.00%
Atmos Energy Corporation	6,445,340	7	1.24%	-		0.00%
DuPont Specialty Products	6,355,843	8	1.22%	-		0.00%
Air Products & Chemicals	5,874,683	9	1.12%	-		0.00%
CarGill Incorporated	5,634,601	10	1.09%	21,507,480	2	7.46%
E.I. Dupont Denemours & Co.				7,196,372	6	2.50%
Pen Maritime, Inc.				5,919,800	9	2.05%
Enjet, Inc.				7,593,927	4	2.64%
Bengal Pipeline Company				5,174,020	10	1.80%
Arcelomittal Laplace, LLC				9,158,873	3	3.17%
	<u>\$ 519,014,910</u>		<u>100.00%</u>	<u>\$ 288,097,214</u>		<u>100.00%</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)

Fiscal Year	Taxes Levied for the Fiscal Year	Collected (or Adjusted) within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2014	12,877,771	Not Available	Not Available	Not Available	12,603,800	97.87%
2015	12,985,305	Not Available	Not Available	Not Available	12,899,358	99.34%
2016	12,062,376	Not Available	Not Available	Not Available	11,986,994	99.38%
2017	14,466,828	Not Available	Not Available	Not Available	14,456,699	99.93%
2018	16,103,767	Not Available	Not Available	Not Available	16,082,187	99.87%
2019	16,690,100	Not Available	Not Available	Not Available	16,605,556	99.49%
2020	26,148,867	Not Available	Not Available	Not Available	25,981,412	99.36%
2021	26,532,678	Not Available	Not Available	Not Available	26,519,351	99.95%
2022	27,777,021	Not Available	Not Available	Not Available	6,555,753	23.60%
2023	31,428,383	Not Available	Not Available	Not Available	31,415,144	99.96%

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

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

Fiscal Year	Governmental Activities							Business-Type Activities		Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	Public Improvement Bonds	General Obligation Bonds	Certificates of Indebtedness	Revenue Bonds	Capital Lease Obligations	Promisory Notes/Loans	Premium	Revenue Bonds	Promisory Notes/Loans			
2014	14,975,000	58,480,000	967,000	3,703,000	684,520	902,315	444,887	4,215,000	639,868	85,011,590	9.11%	1,943
2015	14,280,000	66,685,000	523,000	5,933,000	525,614	933,199	390,031	3,960,000	1,714,166	94,944,010	9.55%	2,176
2016	13,550,000	63,885,000	362,000	5,007,000	245,115	891,186	327,218	3,695,000	2,012,225	89,974,744	9.10%	2,062
2017	12,785,000	59,110,000	194,000	3,993,000	555,165	839,186	264,405	3,430,000	1,935,533	83,106,289	8.40%	1,913
2018	11,980,000	54,175,000	135,000	2,930,000	344,363	787,186	201,592	3,160,000	1,845,986	75,559,127	7.48%	1,750
2019	11,135,000	49,625,000	71,000	2,505,000	258,272	734,186	138,779	2,880,000	1,970,233	69,317,470	6.24%	1,618
2020	8,350,000	44,925,000	-	2,120,000	172,182	924,000	864,845	2,590,000	4,022,379	63,968,406	5.81%	1,506
2021	7,580,000	40,085,000	-	1,720,000	86,090	851,000	710,073	2,300,000	7,179,862	60,512,025	5.39%	1,438
2022	6,780,000	50,075,000	-	31,310,000	-	777,000	1,011,733	2,000,000	7,852,204	99,805,937	5.10%	2,504
2023	5,945,000	41,930,000	-	60,000,000	-	-	1,454,539	1,690,000	8,553,999	119,573,538	6.16%	2,815

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

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

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

(Unaudited)

Fiscal Year	General Bonded Debt Outstanding			Percentage of Estimated Actual Taxable Value of Property (1)	Per Capita (2)
	General Obligation Bonds	Debt Service Monies Available	Net General Obligation Bonds Outstanding		
2014	58,480,000	14,744,069	43,735,931	1.18%	999.79
2015	66,685,000	14,125,296	52,559,704	1.42%	1,204.78
2016	63,885,000	12,385,977	51,499,023	1.46%	1,180.33
2017	59,110,000	10,770,195	48,339,805	1.40%	1,112.77
2018	54,175,000	9,645,210	44,529,790	1.20%	1,031.16
2019	49,625,000	7,787,315	41,837,685	1.13%	976.67
2020	44,925,000	10,989,939	33,935,061	0.57%	798.90
2021	40,085,000	15,006,308	25,078,692	0.42%	595.78
2022	50,075,000	8,145,000	41,930,000	0.71%	1,051.83
2023	41,930,000	4,530,000	37,400,000	0.62%	880.48

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, 2023
(Unaudited)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable (1)	Estimated Share of Overlapping Debt
Direct:			
St. John the Baptist Parish	<u>\$ 119,573,538</u>	100%	<u>\$ 119,573,538</u>
Overlapping:			
St. John the Baptist Parish School Board (2)	<u>92,494,232</u>	100%	<u>92,494,232</u>
Total direct and overlapping debt	<u><u>\$ 212,067,770</u></u>		<u><u>\$ 212,067,770</u></u>

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

(2) Source: St. John the Baptist Parish School Board Annual Financial Report as of June 30, 2022

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

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Debt Limit	\$ 185,968,879	\$ 187,356,496	\$ 179,006,401	\$ 175,721,471	\$ 187,548,450	\$ 187,999,792	\$ 300,081,087	\$ 299,981,485	\$ 299,518,553	\$ 303,876,558
Total net debt applicable to limit	43,735,931	52,559,704	51,499,023	48,339,805	44,529,790	41,837,685	33,935,061	25,078,692	41,930,000	37,400,000
Legal debt margin	<u>\$ 142,232,948</u>	<u>\$ 134,796,792</u>	<u>\$ 127,507,378</u>	<u>\$ 127,381,666</u>	<u>\$ 143,018,660</u>	<u>\$ 146,162,107</u>	<u>\$ 266,146,026</u>	<u>\$ 274,902,793</u>	<u>\$ 257,588,553</u>	<u>\$ 266,476,558</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>23.52%</u>	<u>28.05%</u>	<u>28.77%</u>	<u>27.51%</u>	<u>23.74%</u>	<u>22.25%</u>	<u>11.31%</u>	<u>8.36%</u>	<u>14.00%</u>	<u>12.31%</u>

Legal Debt Margin Calculation for Fiscal Year 2023	
Assessed value	\$ 868,218,738
Debt limit -- 35% of assessed value	303,876,558
Deduct - Amount of debt applicable to debt limit	<u>37,400,000</u>
Legal debt margin	<u>\$ 266,476,558</u>

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

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

(Unaudited)

Fiscal Year	Sales Tax and Revenue Bonds			
	Sales Tax Collections	Debt Service		Coverage
		Principal	Interest	
2014	19,642,496	731,000	171,460	21.77
2015	24,290,875	770,000	140,007	26.69
2016	21,295,703	926,000	177,743	19.29
2017	21,610,483	1,014,000	140,010	18.73
2018	21,102,762	1,063,000	100,070	18.14
2019	26,393,581	425,000	72,185	53.09
2020	22,128,247	385,000	57,216	50.04
2021	24,566,908	690,000	118,596	30.38
2022	27,520,042	710,000	101,377	33.92
2023	27,439,830	2,146,000	1,050,498	8.58

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

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

Fiscal Year	(1) Population	Personal Income	(2) Per Capita Personal Income	(3) Unemployment Rate
2014	43,745	933,299,575	21,335 *	7.6%
2015	43,626	994,018,410	22,785 *	6.7%
2016	43,631	988,678,460	22,660 *	6.3%
2017	43,441	989,368,775	22,775 *	6.1%
2018	43,184	1,009,641,920	23,380 *	5.5%
2019	42,837	1,111,277,454	25,942 *	6.0%
2020	42,477	1,101,938,334	25,942 *	6.0%
2021	42,094	1,123,194,202	26,683 *	6.1%
2022	39,864	1,955,129,880	49,045 *	4.7%
2023	42,477	1,942,175,871	45,723 *	2.3%

(1) Source: Information obtained from the Census Bureau's Annual Estimates
U.S. Census Bureau.

* Latest information available.

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

Employer	2023			2014		
	Employees	Rank	% of Total St. John Parish Employment	Employees	Rank	% of Total St. John Parish Employment
St. John Parish School Board	1,032	1	4.47%	1,000	1	4.51%
Marathon Oil	925	2	4.00%	850	2	3.84%
Denka	235	3	1.02%			
St. John Parish	231	4	1.00%			
DuPont	219	5	0.95%	364	5	1.64%
Nalco Chemical	200	6	0.87%	250	7	1.13%
Louisiana Machinery	156	7	0.68%			
Pinnacle Polymers	145	8	0.63%	123	9	0.56%
Cargill	135	9	0.58%			
Dreging Supply	124	10	0.54%	140	8	0.63%
ArcelorMittal Steel				404	3	1.82%
Walmart				370	4	1.67%
River Parish Hospital				355	6	1.60%
Pepsi America				87	10	0.39%
TOTAL	<u>3,402</u>		<u>14.72%</u>	<u>3,943</u>		<u>17.79%</u>

Source:

St. John the Baptist Parish Economic Development Department.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE 17 -- FULL-TIME EQUIVALENT PARISH GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(Unaudited)

Function/Program	Full-time Equivalent Employees as of December 31,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General government	77	84	84	82	82	86	88	89	85	75
Public safety	43	48	52	46	46	46	46	46	48	50
Public works	159	147	149	151	150	148	150	129	135	129
Health and welfare	2	2	2	2	2	2	2	1	1	2
Culture and recreation	8	9	9	9	9	8	7	9	11	9
Miscellaneous	10	21	15	20	20	20	19	19	21	20
Total	<u>299</u>	<u>311</u>	<u>311</u>	<u>310</u>	<u>309</u>	<u>310</u>	<u>312</u>	<u>293</u>	<u>301</u>	<u>285</u>

Source: St. John Parish Finance Department

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

Function	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Fire										
Emergency responses	1,501	1,612	1,671	1,799	1,771	1,529	1,953	2,337	2,148	2,016
Fires extinguished	205	143	125	196	209	207	126	152	218	210
Refuse collection										
Refuse collected (tons per day)	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
Recyclables collected (tons per day)	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
Water										
New connections (new construction only)	50	66	173	140	65	66	80	1,163	1,193	44
Water main breaks	39	53	40	35	31	21	22	71	49	29
Average daily consumption (thousands of gallons)	7,020	5,985	7,159	6,896	6,965	6,153	7,203	6,574	5,613	6,692
Peak daily consumption (thousands of gallons)	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
Other public works										
Potholes repaired	112	89	87	93	57	54	126	274	190	212
Health and welfare										
Children fed via summer food program	Not Available	1,241	1,209	1,024	2,077	1,800	1,912	989	-	-
Culture and recreation										
Youth enrolled in sports programs	Not Available	Not Available	Not Available	510	485	560	-	361	586	768
Wastewater										
Average daily sewage treatment (thousands of gallons)	7,520	7,175	6,770	7,166	8,305	6,844	5,467	5,821	5,186	3,686

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

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

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

Function	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Fire										
Stations (Active)	17	17	17	17	17	13	12	12	12	12
Pieces of equipment	52	52	52	46	46	48	48	48	39	47
Water										
Water mains (miles)	Not available	Not available	Not available	294	294	294	294	294	3,294	294
Fire hydrants	2,494	2,521	2,521	2,521	2,521	2,521	2,521	2,504	2,504	2,524
Storage capacity (thousands of gallons)	Not available	Not available	Not available	4,450	4,450	4,450	4,450	4,450	4,450	4,450
Other public works										
Streets (miles)	230	230	230	233	263	263	263	263	263	263
Highways (miles)	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned
Bridges	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned
Streetlights	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned
Traffic signals	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned
Health and welfare	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available
Culture and recreation										
Parks	11	11	11	13	13	13	13	13	13	13
Wastewater										
Sanitary and storm sewers (miles)	Not available	Not available	Not available	408	408	408	408	408	3,408	408
Treatment plants	7	7	7	7	7	7	7	7	8	7
Low-lift stations	188	187	187	176	177	177	177	177	177	177
Treatment capacity	Not available	Not available	Not available	9,660	9,660	9,660	9,660	9,660	14,660	9,660

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

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



REPORTS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*



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*

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 unit, each major fund, and the aggregate remaining fund information of St. John the Baptist Parish Council (the Parish), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements and have issued our report thereon dated September 30, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Parish's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Parish's internal control. Accordingly, we do not express an opinion on the effectiveness of the Parish's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001 that we consider to be a material weakness.

Report on 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2023-002.

Parish's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Parish's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Parish's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Parish's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Parish's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Carr, Riggs & Ingram, L.L.C.

Metairie, Louisiana
September 30, 2024

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Parish's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Parish's major federal programs for the year ended December 31, 2023. The Parish's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Parish and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Parish's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Parish's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Parish's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Parish's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Parish's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Parish's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Parish's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

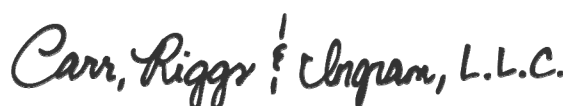
Report on Internal Control over Compliance

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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Carr, Riggs & Ingram, L.L.C." The signature is written in a cursive, flowing style.

Metairie, Louisiana
September 30, 2024

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Sub-Recipients</u>
DEPARTMENT OF AGRICULTURE				
Direct Program - Emergency Watershed Program	10.923	NR237217xxxxC008	336,868	-
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through the State of Louisiana:				
Office of Community Development				
Disaster Recovery Grants - Pub. L. No. 113-2 Cluster				
National Disaster Resilience Competition - LASAFE	14.272	B-13-DS-22-0002	2,867,333	-
LCDBG-CV Public Facilities Program	14.228	HV-2021-005	2,460	-
Total Department of Housing and Urban Development			2,869,793	-
DEPARTMENT OF THE INTERIOR				
Direct Program - GOMESA	15.435	-	41,783	-
DEPARTMENT OF THE TREASURY				
Passed through the State of Louisiana Division of Administration				
Volunteer Income Tax Assistance Matching Grant Program	21.009	-	2,600	-
UNITED STATES ENVIRONMENTAL PROTECTION AGENCY				
Passed through Louisiana Department Environmental Quality				
Clean Water State Revolving Fund (CWSRF) Cluster				
Clean Water Revolving Loan Fund	66.458	221656-01	104,486	-
Clean Water Revolving Loan Fund	66.458	221656-02	352,462	-
Total Clean Water State Revolving Fund (CWSRF) Cluster			456,948	-
Passed through Smart Home America				
Geographic Programs – Gulf of Mexico Program	66.475	SHA-EPA-St. John-002	16,109	-
Total Department of Health and Human Services			473,057	-
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through Louisiana Association of Community				
Action Partnerships:				
Low-Income Home Energy Assistance	93.568	-	30,415	-
Passed through State of Louisiana Workforce Commission:				
Community Services Block Grant	93.569	-	128,484	-
Total Department of Health and Human Services			158,899	-
DEPARTMENT OF HOMELAND SECURITY				
Passed through the State of Louisiana:				
Governor's Office of Homeland Security and Emergency Preparedness				
Hazard Mitigation Grant	97.039	HMGP 4080-095-0003	286,725	-
EMPG	97.042	EMT-2021-EP-00001-S01	22,308	-
Total Department of Homeland Security			309,032	-
TOTAL FEDERAL FINANCIAL ASSISTANCE			\$ 4,192,033	\$ -

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, 2023

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, 2023. All federal financial assistance received directly from federal agencies is included on the schedule, as well as federal financial assistance passed-through other government agencies. There were no federal loans with ongoing compliance requirements, no federally funded insurance, and no noncash assistance.

NOTE 2- 10% DE MINIMIS INDIRECT COST RATE

The Parish has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 3 - BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting, in accordance with generally accepted accounting principles, which is described in Note 1 to the Parish's basic financial statements for the year ended December 31, 2023.

St. John the Baptist Parish Council
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2023

A. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Federal Awards

- | | | | | | |
|---|--|-----------------|---|--------|--|
| 1. Type of auditor's report issued on compliance for major programs | Unmodified | | | | |
| 2. Internal control over major programs: | | | | | |
| a. Material weakness identified? | No | | | | |
| b. Significant deficiencies identified not considered to be material weaknesses? | None noted | | | | |
| 3. Any audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a)? | No | | | | |
| 4. Identification of the major program: | | | | | |
| <table border="0" style="width: 100%;"> <tr> <td style="width: 60%;"><u>Name of Federal Programs (or Cluster)</u></td> <td style="width: 40%; text-align: right;"><u>CFDA No.</u></td> </tr> <tr> <td>Disaster Recovery Grants - Pub. L. No. 113-2 Cluster –
National Disaster Resilience Competition - LASAFE</td> <td style="text-align: right; vertical-align: bottom;">14.272</td> </tr> </table> | <u>Name of Federal Programs (or Cluster)</u> | <u>CFDA No.</u> | Disaster Recovery Grants - Pub. L. No. 113-2 Cluster –
National Disaster Resilience Competition - LASAFE | 14.272 | |
| <u>Name of Federal Programs (or Cluster)</u> | <u>CFDA No.</u> | | | | |
| Disaster Recovery Grants - Pub. L. No. 113-2 Cluster –
National Disaster Resilience Competition - LASAFE | 14.272 | | | | |
| 5. Dollar threshold used to distinguish between type A and type B programs: | \$750,000 | | | | |
| 6. Auditee qualified as a low-risk auditee? | No | | | | |

St. John the Baptist Parish Council
Schedule of Findings and Questioned Costs (continued)
For the Year Ended December 31, 2023

B. FINDINGS RELATED TO THE FINANCIAL STATEMENTS

Finding 2023-001 Material Weakness - Internal Control over Financial Reporting

Criteria: Internal control over financial reporting should include controls to ensure that that there is a reasonable possibility that a material misstatement of the financial statements will be prevented, or detected and corrected on a timely basis.

Condition: During the audit, several material misstatements relating to the current and prior years were discovered related to expenses that were reclassified between funds.

Cause: The entries to reclassify the expenses were duplicated during 2023 in the general ledger system rather than being posted to fund balance or net position.

Effect: There were material prior year adjustments and current year audit adjustments to correct these entries across multiple funds.

Recommendation: We recommend that the Parish ensure that entries are posted to the proper periods and contain the desired effects to maintain accurate balances and provide the necessary training to ensure that accounting personnel are knowledgeable in the general ledger system.

View of

Responsible Official: See corrective action plan on page 163.

Finding 2023-002 Noncompliance – LATE FILING FINDING

Criteria: Per Louisiana Revised Statute 24:513, the Parish is required to complete and submit an audit to the Louisiana Legislative Auditor “within six months of the close of the local auditee’s or vendor’s fiscal year.”

Condition: The Parish did not complete and submit the audit to the Louisiana Legislative Auditor within the required time period.

Cause: Due to turnover within the Finance department as well as issues with reconciling current year information to the prior audited financials, the Parish was not able to submit the audit within the required time period.

Effect: The Parish was not in compliance with Louisiana Revised Statute 24:513, which could cause state funding to be withheld.

St. John the Baptist Parish Council
Schedule of Findings and Questioned Costs (continued)
For the Year Ended December 31, 2023

Recommendation: We recommend that the Parish implement controls and processes to ensure all required reports are submitted timely.

Management response: See corrective action plan on page 163.

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

There were no findings for the year ended December 31, 2023.

St. John the Baptist Parish Council
Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2023

SECTION I FINDINGS RELATED TO FINANCIAL STATEMENT AUDIT

2022-001 Local Government Budget Act.

Condition: Based on the last budget adopted by the Parish prior to the end of the year, the Sales Tax District Fund, Roads and Bridges Fund, and American Recovery Plan Fund had unfavorable budget variations. The Parish did not prepare and adopt a comprehensive budget for the Hurricane Ida Fund, which is a special revenue fund.

Status: Resolved.

SECTION II FINDINGS RELATED TO MAJOR FEDERAL AWARD PROGRAMS

2022-002 Reporting Timely Submission.

Condition: Six out of sixteen quarterly reports required to be submitted in 2022 was submitted 31-192 days late. These quarterly reports are completed and submitted by contracted consulting firms engaged by the Parish for grant management functions.

Status: Resolved.

SECTION III OBSERVATIONS REPORTED IN THE MANAGEMENT LETTER

There were no management letter comments in the prior year.



ST. JOHN THE BAPTIST PARISH

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

9/30/2024

2023 Management's Responses to Audit Schedule of Findings

Finding 2023-001 Material Weakness – Internal Control over Financial Reporting

View of Responsible Official:

Management concurs with this finding. Prior to the finding being issued, the Parish has hired additional staff, to include two Certified Public Accountants (CPA), with extensive governmental accounting experience, Munis experience, and overall general accounting experience.

Management believes that with the experience added along with a restructured Finance department, these material weaknesses will not occur in the future.

Anticipated Completion Date: 8/30/2024

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

Finding 2023-002 Noncompliance – LATE FILING FINDING

View of Responsible Official:

Management concurs with this finding. Due to staffing shortages, turnover, and reconciling to prior year audited financials, the Parish was not able to submit the audit within the required time period.

However, the Parish requested and was approved for an extension by the Louisiana Legislative Auditor (LLA).

During this extension the Parish has hired additional staff and resolved the prior year reconciliation issues ensuring future compliance.

Anticipated Completion Date: 9/30/2024

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

Sincerely,

Robert Figuero Jr.
Chief Financial Officer
St. John the Baptist Parish