

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

**COMPREHENSIVE  
ANNUAL FINANCIAL REPORT**

**Year Ended December 31, 2016**

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

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ANNUAL FINANCIAL REPORT**

**Year Ended December 31, 2016**

**Submitted by:  
Department of Finance**

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

# ST. JOHN

THE BAPTIST PARISH

FINANCE DEPARTMENT

**ROSS GONZALES, CPA**  
*Chief Financial Officer*

1801 WEST AIRLINE HIGHWAY • LA PLACE, LOUISIANA 70068

June 27, 2017

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

The comprehensive annual financial report of St. John the Baptist Parish Council (the "Parish") for the year ended December 31, 2016, is hereby submitted as mandated by the St. John the Baptist Parish Home Rule Charter and state statutes. The Home Rule Charter and the state statutes require that the Parish issue annually a report on its financial position and activity, and that an independent firm of certified public accountants audit this report.

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

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

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

## **ST. JOHN THE BAPTIST PARISH**

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

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

### **REPORTING ENTITY**

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

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

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

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

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

Blended Component Units  
Criminal Court Fund

Discretely Presented Component Units  
Library  
**YEARLY REVIEW**

**RECREATION**

St. John Parish Parks and Recreation Department has continued to make improvements to its recreational facilities and parks throughout the parish. These improvements include the continuation of the Parish's improvement project to all community parks. During 2016, nine (9) miles of bike/walking trails were constructed along the Mississippi River and along the Timbermill Trail in Garyville. Phase 4 of the Mississippi River Trail, including 5 additional miles of trails, is in design. All improvements throughout the park system continue to contribute to the expansion of recreational programs and the quality of life of our residents.

We have continued enhancement at the Alex Roland Reese Pool and the West Bank Castle Drive Pool, which has allowed for growth in our aquatic programs. We have seen an expansion of participation in Our Water Aerobics program with 85 participants and Ashley Kelly Swim program with 270 participants.

The Recreation Department continues to offer recreational activities for adults as well as youth. Line Dancing, a new adult program opened this year has seen continuous growth in participation since its inception. The REGALA Facility allows adults and youth to walk and play basketball throughout the day.

Parish football for youth was implemented for the first time with approximately 300 participants. The Department hosted a jamboree and several home games. Two (2) age groups participated in their league Super Bowl, one of which became Super Bowl Champions. Additionally, the Recreation Department hosted the Parish's first *NFL Play60 Punt, Pass and Kick* event with approximately 80 girls and boys participating in this event. The Soccer Program was also successful with over 65 participants.

The Bidy Basketball program grew to approximately 350 participants, which is a growth of 110 participants from last year. The ten and twelve year old Basketball All-Star team placed third in the Bidy Basketball International Tournament. The Department hosted the eight year old Bidy Basketball Regional, which brought over 150 visitors to the Parish. As an end of the season event for basketball participants, over 80 participants attended the annual St. John Night Out at the New Orleans Pelicans Basketball Game.

Cal Ripken and Babe Ruth Baseball were great successes for their first year in competition with four (4) teams competing in State competition. The ten year old team won the state tournament and competed in the Southwest Regional tournament in Texas.

The 2016 Summer Camp served approximately 250 participants. The camp sites were held at Leon Godchaux in Reserve and West St. John Elementary School in Edgard. These participants engaged in summer activities such as swimming, field trips, shows and games.

## **PLANNING AND ZONING**

St. John the Baptist Parish continues to experience growth opportunities during challenging economic times. New Commercial construction investments of \$10.5 million, \$4.7 million in Commercial Renovations and Additions and \$6.7 million in New Residential Construction are evidence of a growing confidence the citizens and investment community have in this Parish. Additional residential renovations and additions of approximately \$1 million is evidence of positive expectations for continued stable growth of residential properties in St. John. In 2016 the Planning & Zoning Department issued a total of 999 permits. These permits include new construction, additions, renovations, trade and other building related permitted activities.

NEW RESIDENTIAL	51	\$ 9,493,207
OTHER RESIDENTIAL	373	\$ 8,327,286
NEW COMMERCIAL	26	\$ 103,132,340
OTHER COMMERCIAL	26	\$ 21,922,853

### **New Residential includes the following permit types:**

#### **New Residential Construction**

### **Other Residential includes the following permit types:**

New Residential Addition	Residential Renovation
New Residential Accessory	Landscaping
Residential Moved House	Pool
Residential Modular	

### **New Commercial includes the following permit types:**

New Commercial	New Institutional
New Commercial without a Contract	New Institutional without a Contract

### **Other Commercial includes the following permit types:**

Commercial Renovation	Commercial Renovation without a Contract
Commercial Storage/Utility Building	Institutional Renovation without a Contract
Institutional Renovation	Commercial Storage/Utility Building without A Contract
Other	

The Parish also entered into a Cooperative Endeavor Agreement to add Code Enforcement to the "My Permit Now" system. This system is a computer based system that should expedite and track violations in the Code Enforcement system. The new feature will allow code enforcement officers to upload reports and photos immediately through an iPad. The goal with this new code enforcement feature is to streamline the violation process utilizing one system instead of two.

## **INFRA-STRUCTURE IMPROVEMENTS**

### **Construction in Progress**

Construction in Progress is comprised of a variety of projects throughout the Parish. During 2016, over \$22 million of construction in progress was completed or continued into their final stages. St.

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

In furtherance of the 2014 and 2015 Bond Issues totaling \$30,000,000, the Parish continues to address improvements to facilities, drainage, water works, roads & bridges and recreation. During 2016, more than \$600,000 of road improvements were completed, with nearly \$300,000 in concrete improvements parish wide. Also, the LA 637 Water Line Relocation project was completed at a cost of \$1,248,432, in preparation for the \$7.3 million LA 637 Widening Project. The West Bank Senior Citizens Renovation Project was completed with ADA compliance improvements and construction began on a new 3,200 square foot Senior Citizen facility with a completion date of mid-2017.

Other projects underway include the following:

- Hemlock Road Improvement - \$2.3 million
- Reserve Drainage Phase III - \$3 million
- East Bank Complex - \$9.5 million
- Roland Borne Sr. Memorial Library - \$570,000
- West Lac Des Allemands Shoreline Protection Project - \$3.3 million
- Fairway Dr. Bridge - \$480,000
- Hemlock Fire Station - \$2.3 million

### **Wastewater**

St. John the Baptist Parish proposed to replace and repair gravity sewer lines and manholes in the Reserve and Laplace area. utilizing low interest loan funds. To expend the remainder of funds, the Parish expanded the project area to the Westbank. These projects are funded through a loan made to the Parish by LDEQ's (Louisiana Department of Environmental Quality) CWSRF (Clean Water State Revolving Fund) program, which is a low interest loan program that provides financing for wastewater system projects at an interest rate below the market rates. A loan of approximately \$2,000,000 was made available in 2012. Project work began in 2013 and continues on the Westbank. The annual debt service of approximately \$74,355 is financed over 20 years and will be repaid by revenue generated from sales tax or user fees dedicated to the sewer system.

The Parish also completed a Telemetry project and renovation of twelve lift stations. The Telemetry project allows the department to monitor specific parameters at 50 lift stations remotely allowing more efficient operation and maintenance. This project cost approximately \$1,200,000 and was funded through the 2010 Bond Issue and the Parish Wide Sewerage Fund. The Parish completed the renovation of twelve lift stations as part of ongoing FEMA projects due to past storm events. This project was valued at approximately \$3,200,000 and is reimbursable through the FEMA program.

Also in 2016, the Parish initiated the design of a new wastewater facility. This project, a three million gallon a day oxidation pond will be located in Reserve to increase the total East Bank treatment capacity. The project includes a wetland assimilation study and effluent discharge at a

cost of approximately \$9,200,000. These projects are partially funded by an EPA grant and the 2010 Bond issue.

The Utilities Department remains committed to improving the Parish's waste water systems for its residents. Such improvements for 2016 consisted of the following:

#### **Waste Water Collection**

- \$3.1 million East Bank rehabilitation of 12 lift stations
- \$1 million Parish-wide wireless monitoring for 50 lift stations
- \$200 thousand West Bank inflow/infiltration repairs
- \$536 thousand Airport Road Collection System

#### **Waste Water Treatment**

- \$8.1 million upgrading East Bank oxidation pond
- \$1.7 million installation of generators at lift stations and treatment plants
- \$70 thousand installation of new aeration equipment for the digesters at LaPlace River Road Treatment Plant

#### **Water**

Improvements to the Parish's water system were facilitated by the issuance of \$6,000,000 of Water Revenue Bonds, Series 2013 authorizing the execution of a Loan and pledge agreement and other loan documents with LDHH's (Louisiana Department of Health and Hospital's) DWRLF (Drinking Water Revolving Loan Fund) program. The cap on the loan forgiveness is 30 percent of the loan up to \$1,125,000 for each individual loan. Since inception of this program, the Utilities Department has completed the Altitude Valve Project, the Waterline under the Mississippi River and installation of UV Disinfection at the Lions Plant. During 2016, the following project improvements have been completed or are underway:

#### **Water Distribution**

- \$1.9 million Mississippi Water Pipeline
- \$45 thousand Main Street waterline improvements
- \$300 thousand Parish-wide installation of isolation valves

#### **Edgard Water Treatment Plant**

- \$99 thousand piping improvements

#### **LaPlace Water System**

- \$2.5 million Ruddock well electrical component elevation
- \$500 thousand land acquisition

#### **Lions Water Treatment Plant**

- \$750 thousand water intake improvements
- \$650 thousand Ultra Violet Light Disinfection System
- \$35 thousand roof and electrical improvements

## **FUTURE INITIATIVES**

The \$2.3 million courthouse renovation project improved the interior and exterior of the building with the addition of a Juvenile Services Wing. It includes a secured courtyard area to the north of the Juvenile Services Office.

St. John also joined the Louisiana Intrastate Rail Compact at the end of 2013. The compact is a convening of leaders from around the region with goals of developing and improving an efficient, safe and well-maintained rail transit system between New Orleans and Baton Rouge. The group will focus on developing and implementing the Rail Compact Act to create a passenger rail system between the two major corridors with a stop in LaPlace. The development of this system would help connect towns, jobs and resources while making a huge economic impact on the Parish. The Parish received a \$45,000 rail station planning grant from the Southern Rail Commission to help move this project forward.

The US Army Corps of Engineers completed a feasibility study for construction of a West Shore Lake Pontchartrain Levee north of 1-10, stretching from the Bonnet Carre' Spillway to the Hope Canal and then the Mississippi River. The final report recommending construction of the levee was successfully presented to the West Shore Civil Works Review Board, approved and forwarded to the Washington DC office of the Corps of Engineers for final approval of the Chief's report, and on to Congress and President Obama for inclusion in the Water Infrastructure Improvements for the Nation (WIIN) Act. The act was signed in December of 2016 and we are now advocating for funding in the 2018 federal budget. The levee will afford protection to approximately 60,000 residents from St. Charles, St. John, and St. James Parishes.

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

- Installing telemetry (automatic controls, water level indicators, alarms and shut down features) in the remaining lift stations throughout the Parish.
- Raising the electrical components at Ruddock Water Stations 1 and 2.
- Working with residents on the Manchac Greenway Project, a resident-led beautification effort to develop a bike trail around the Lake Pontchartrain.
- Completing all phases of both the Garyville Timbermill Trail and the Mississippi River Multi-use Trail with a connecting route. These projects are funded through Recreational Trails Grants, Bond proceeds, Transportation Enhancement Grants and the Recreation budget.
- Construction of Phase II of the West Lac Des Allemands Shoreline Protection Project adding more shoreline protection at the mouth of the Vacherie Canal was initiated with a completion date of mid-2017. This project is 100% funded through Coastal Impact Assistant Program (CIAP) grant.
- Construction of Phase III of the Reserve Drainage Project which will install a subsurface drainage system to help alleviate flooding was also initiated with a completion date of late 2017.



- Continuing to invest in upgrades to the Parish infrastructure, with the priority on road, sidewalk and drainage improvements.
- Continuing the annual Asphalt Road Improvement project until all roads have been resurfaced.
- Constructing the Eastbank Government Complex, which is a 44,130 square foot building which will centralize all government offices for most public services, including: the Register of Voters, Planning and Zoning, Code Enforcement, Clerk of Court, Utility Billing, Finance, Grants, Council Offices, Courtroom, Parish President's Office and Council Chambers. The Council Chambers will include seating for more than 100 people, enhanced sound, voting and camera systems. This project is funded through the 2009 and 2015 Bond Issues and a Capital Outlay award.
- Constructing a new 3,200 foot Senior Center in Edgard which will include a state of the art kitchen, large activity room, aesthetic amenities and a large veranda. This project is funded through the 2014 Bond Issue.
- Constructing the Edgard Library Addition/Renovation Project which will add an additional 1,957 square foot area to the existing library. Such improvements will include a new lobby, study rooms, computer space, new carpet, bathrooms, paint, furniture, bookcases and computers.
- Continuing Long-Term Recovery from Hurricane Isaac and implementation of all Community Development Block Grant Programs.
  - Completing all CDBG Disaster Recovery Projects including, Housing Rehabilitation and Elevation, Small Rental Rehabilitation, and Small Business Grant and Loan Program
  - Building a protection levee along Lake Pontchartrain utilizing 65% match of federal funding.
  - Installing water level and weather sensors to improve storm surge modeling and enhance public safety advisories.
  - Enhancing emergency procedures and training parish employees on those procedures.
- Continuing improvements to the intake, treatment and distribution systems throughout the Parish.
  - Implementing strict procedures to ensure that drinking water meets or exceeds purity standards.
  - Cleaning of canals throughout the Parish.
  - Upgrading lift stations.
  - Conversion of the oxidation pond to a treatment facility.
- Expanding the Animal Shelter by 2,100 square feet to provide more space for shelter administration and animals.

- Working towards constructing a hurricane protection levee to shield St. John since the passage of the Water Infrastructure Improvements for the Nation Act (WINN) has become a reality.
- Beginning detailed planning and design for a new rail system, utilizing grant funds from the Southern Rail Commission.

### **HURRICANE PREPARATIONS**

The Parish has entered into agreements for emergency services during declared emergencies. A no-cost Memorandum of Understanding was also authorized with the South Louisiana Region of the American Red Cross for sheltering services. The agreement goes into effect during emergencies to assist impacted individuals and families and provide humanitarian services. There are also two agreements for sheltering locations in Northern Louisiana should evacuation be necessary. A Memorandum of Understanding with LA State Animal Response Team (LSART) has been entered into with the Parish. LSART is an organization with an interest in animal well-being related to emergencies or disasters. Upon request, LSART will make services and resources available to assist with animal evacuation. Resources will be deployed as needed and when available within 24 hours of receiving the Parish's request. Various other services have also been contracted with to provide consulting and management services related to post storm emergency services. Additionally, contracts for Emergency Bus Drivers and generators were also approved and become active during declared emergencies. Additionally, the Architectural and Engineering Design phases of the Safe Room are complete and are moving to GOHSEP and FEMA for review. Construction will ultimately be funded 25% by the Parish and 75% by an HMGP grant. The building will be used as a safe haven for Emergency Responders during Disasters.

### **CAPITAL ASSETS**

The capital assets of St. John the Baptist Parish are those capital assets used in the performance of primary general government and business-type functions. As of December 31, 2016, the Parish's capital assets amounted to \$227,380,000, net of accumulated depreciation.

### **COMMUNICATIONS**

In addition to coordinating numerous public, governmental and departmental events for the public, the St. John the Baptist Communications Department has continued to provide timely communications to the public, media and elected officials. The department continues to utilize the Government Access Channel (channel 15/99), Constant Contact, Blackboard Connect, SJBP website (sjbparish.com), and social media (Facebook and Twitter) to inform residents and business owners of events, parish offerings, and important announcements and notifications. In an effort to improve communications during emergencies, the department renewed the contract for sign language services (SLS) with the Deaf Action Center. These services will be used during press conferences for individuals with hearing impairments.

The department has redesigned the parish website and is in the process of upgrading current electronic equipment to improve the quality of information sent to residents via the parish website and the Government Access Channel. Ease of access to information is the primary focus for the Communications Department.

Residents interested in posting meeting announcements and/or upcoming events should contact the St. John the Baptist Parish Communication's Department at 985-652-9569 or [communications@stjohn-la.gov](mailto:communications@stjohn-la.gov) for approval and posting. We encourage residents to sign up for Emergency Notifications at [sjbparish.com](http://sjbparish.com) and register to receive E-News Updates.

## **LOCAL ECONOMY**

### **Overview**

In 2016, St. John the Baptist Economic Development Department had a very successful year assisting with creating jobs and opportunities to generate wealth for the citizens of St. John the Baptist Parish. The Parish goals were to spur the growth of a diverse economy that creates good-paying jobs and provide equal access to economic prosperity. The Parish will continue to promote economic growth through several initiatives, development projects, and incentive programs in 2017.

Over the past year, St. John connected people and businesses to opportunities by building and leveraging partnerships at home and abroad. We trained and placed many of our residents in the workforce. We retained and attracted new businesses across the parish. We provided programs to support equal business opportunities. We managed and marketed the Parish assets and resources. The Parish is committed to service and aspires to excellence to improve the quality of life for all residents of St. John the Baptist Parish. Industrial development continues to improve with the announcement of two planned facilities that will provide approximately 1,600 direct and indirect high paying jobs and provide the Parish with over \$2 billion of capital investment. Other companies have also been in contact with the Parish as a possible location.

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

### **Employment**

Employment data for the past five years are as follows:

<u>Year</u>	<u>Employed</u>	<u>Unemployed</u>	<u>Unemployment Rate</u>
2016	18,861	1,210	6.0%
2015	19,041	1,416	6.9%
2014	19,638	2,390	6.9%
2013	19,884	2,435	7.0%
2012	20,603	2,705	7.7%

The unemployment rate for the Parish is down by more than 1 percentage point, with the number of individuals unemployed reduced by approximately 1,500 since 2012. St. John has also reduced the unemployment gap between the parish and state over that same time period as follows:

<u>Year</u>	<u>St. John</u>	<u>Louisiana</u>	<u>Federal</u>
2016	6.0%	6.2%	4.7%
2015	6.9%	6.4%	5.0%
2014	6.9%	6.4%	5.6%
2013	7.0%	6.7%	6.7%
2012	7.7%	5.5%	7.9%

## **Occupational Licenses**

New business incorporation expansion declined in 2016 with the number of new business licenses down by 14 as compared to 2015. This is not necessarily a negative indicator, as prior reports suggest that new home-based businesses were primarily launched to offset employment insecurity. The fact that new incorporations have declined may indicate at least a subtle increase in feelings of job security among Parish residents.

### **Occupational Licenses by the Numbers**

- **Total New Businesses: 125**

### **Real Estate/Apartment Rents**

The housing market in St. John the Baptist Parish is affordable and has the capacity to assume additional residents and employees. The average listed home price and average listed home price per square foot is below the state average, indicating the availability of affordable housing. The average home price for the parish in 2016 held steady at \$148,000, from the last report (2015) average of \$148,000. Units are presently selling above the average listed price, reflecting increased consumer demand and increased property value for housing in the parish.

The average listed rental price in St. John the Baptist Parish remains below state and national averages regardless of the unit size, indicating the availability of affordable rental options to assume additional residents and employees. The average rental price for the parish has increased since the last report.

### **Business Outreach Program**

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

The Economic Development Department offers several distinct Business Outreach Initiatives. Each program is designed to meet the needs of a diverse and growing business community, by providing knowledgeable and relevant information to local enterprises, including disadvantaged business enterprises to achieve their potential while providing opportunities for community-based learning. In 2016, 294 outreach visits were conducted through the department.

#### ***I. Ambassador Business Outreach Program (Start-Up St. John)***

St. John Parish has established an Ambassador Small Business Outreach Program. The purpose of the program is to establish a parish point of contact with new companies and to brief new small businesses established within their first year of operation in St. John Parish on the resources available in the parish to assist small firms to succeed and grow. The outcomes of the Ambassador Business Outreach Program are to: (1) increase small business retention; (2) build small business capacity; and (3) assist small companies with increasing profitability, employment and business opportunities in the parish.

#### ***II. Microenterprise Program***

The Department of Economic Development offers training and development to increase personal and business skills and create owner-operated microenterprise businesses with the goal of

increasing income and wealth through self-employment. The Microenterprise Development Program begins with a financial literacy course designed for clients with little knowledge or exposure to the banking system, poor or unfavorable credit, or a lack of basic financial management skills. The core of the Microenterprise Program is Microenterprise training.

### ***III. Business Retention and Expansion (BRE)***

The Department of Economic Development Business Retention and Expansion (BR&E) Strategies Program helps make local businesses more competitive by evaluating and addressing some of their key needs and concerns. By addressing common business concerns, the community ensures a healthier future for itself. Businesses that stay competitive are more likely to remain in the community and possibly expand. The program also establishes an economic development plan for the community and a broad-based community coalition to sustain long-term economic development efforts.

### ***IV. St. John the Baptist Parish Business Training Center***

In August of 2013, the St. John Business Training Center opened. The Business Training Center is funded in part through a Cooperative Endeavor Agreement with St. John the Baptist Parish Economic Development, Louisiana Economic Development, Louisiana Small Business Development Center (LSBDC), and the South Central Louisiana Technical College – Reserve Campus. The St. John Business Training Center offers business counseling, training, and mentoring to prospective and existing business owners. This includes, but is not limited to, assistance in management, business planning and modeling, loan preparation, human resource management, budgeting and cash flow projections, financing opportunities, accounting, business succession/exit strategies, market research and planning, export guidance, strategic planning, e-business strategies, business continuity and disaster counseling, and feasibility studies. The Center is currently open 3 days a week, but as demand grows could be increased to 5 days a week. Presently, there have been 109 graduates that have successfully completed the 10 week FastTrac Program.

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

#### **Business Training Center by the Numbers:**

# of One-on-One Counseling: 112  
# of Small Business Consultations: 588  
# of Small Business Loans Secured: 3  
Small Business Loans: \$216,100.00  
# of Business Training Workshops: 41

#### **Business Recruitment Program**

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

For more information visit [www.louisianasiteselection.com](http://www.louisianasiteselection.com)

## **Business Development Programs**

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

### ***I. Shop Local Shop St. John (Retail Development)***

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

Our activities include the Shop Local Shop St. John Campaign, facilitating regular networking and educational events with our members, engaging in Quarterly "Buy Local" promotions, and maintaining an online business directory. To be listed, visit <http://stjohneconomicdevelopment.stjohn-la.gov>

St. John the Baptist Parish is also a member of AMIBA, the American Independent Business Association, which is the organization that promotes "Buy Local" campaigns across the United States. St. John Parish was the first government-municipality to establish membership in this organization. To register, visit [www.sjbparish.stjohn-la.gov/shoplocal](http://www.sjbparish.stjohn-la.gov/shoplocal).

### ***II. The St. John Soundstage (Film Development)***

Filmmakers have long sought this region for its picturesque and unique locations. But there are plenty of other advantages for producers to choose from among our Louisiana filming locations ... like our professional soundstage, a supportive film office, tax credit programs, no permit fees and the area's proximity to both New Orleans and Baton Rouge. We have hosted several, large Louisiana productions, including feature films like D'jango Unchained, 2 Guns, Hot Tub Time Machine, Selfless, AMC's Into the Badlands, OWN's Queen Sugar, as well as TV commercials and music videos. The St. John Center Soundstage has become a premier destination for Louisiana films and digital media productions.

### ***III. EDC Events***

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

#### **Special Events by the Numbers:**

Andouille Festival - 25,000  
Andouille Pageant - 300  
Veterans Luncheon - 500  
4<sup>th</sup> of July Celebration - 5,000  
Easter in the Park - 500  
Clean Sweep - 500

## **COMMUNITY DEVELOPMENT**

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

St. John the Baptist Parish is the first community to fully implement the National Disaster Recovery Framework (NDRF), which is a new FEMA initiative. A Citizens Advisory Committee (CAC) was created to assist communities in the development of a long-term plan for recovery and sustainability following a disaster. The advisory committee consists of a chairperson and co-chairperson of six committees including: Community Planning & Capacity, Infrastructure, Health and Social Services, Housing, Natural and Cultural Resources and Economics. The chairperson and co-chairperson of each sub-committee are responsible for recruiting members to serve on their committee.

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

### **Resident Assistance**

#### **Federal Disaster Grants**

St. John the Baptist Parish is always looking to provide services and implement community involvement for the residents of the parish. In the recovery following Hurricane Isaac, nearly \$90 million in state and federal disaster assistance was approved for St. John Parish. Total receipts as of mid-2015 were comprised of: Individual Assistance Grants \$32.8 million; SBA loans \$49.3 million; and other needs \$5.7 million.

#### **Health & Human Services**

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

Such client services include the following:

- Mobile Casework Services
- Local Transportation Assistance
- Emergency Medication Assistance
- Emergency Food Assistance
- Emergency Rent/Mortgage Assistance
- Emergency Utility Assistance
- Local Employment Assistance
- Client Education Project
- Local Education Assistance

Additionally, the Health and Human Services Department assists residents with services and programs to maintain a healthy, vital and operative community. Occasionally, there is a health and wellness fair with vendors offering free flu shots, health screenings and consultations with pharmacists. Free programming at the Homer Joseph Center includes life skills classes, physical fitness, nutritional advice, computer literacy, homework assistance, and summer reading. The Parish provides LiHEAP assistance to low-income

residents with heating and cooling bills and administers the Summer Feeding Program so that children of residents in the Parish receive one nutritious meal a day at no cost. The Parish partners with St. John United Way to fund programs to assist families with losses from fires and to assist with purchasing prescription medications and food. Additionally, the Parish works with VITA to prepare free tax preparation services for eligible residents.

#### **Special Events by the Numbers:**

Residential Assistance Provided: 14 families  
Emergency Food Vouchers Provided: 117 families  
Disaster Assistance: 27 families  
LiHEAP Assistance Provided: 944 families  
Food Distribution: 173 families  
Tax Returns Prepared: 159  
Children Fed in the Summer Feeding Program: 1,209

#### **INTERNAL AND BUDGETARY CONTROLS**

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

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

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

#### **INDEPENDENT AUDIT**

As required by Louisiana State Statute, the Parish has had an annual audit performed by independent certified public accountants, Carr, Riggs & Ingram, CPAs and Advisors. The independent auditor's report on the financial statements, which is included in the financial section of this report, has an unmodified opinion for the year ended December 31, 2016. The audit meets the requirements of Louisiana State Law. A single audit under the Single Audit Act of 1996 and related OMB Circular A-133 was required for the year ended December 31, 2016.

#### **AWARDS - PARISH**

St. John the Baptist Parish Government was awarded the Certificate of Achievement for Excellence in Financial Reporting for twelve (12) consecutive years. This award is presented by the Government Finance Officers Association (GFOA) of Louisiana based on its review of a Comprehensive Annual Financial Report (CAFR). The Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management. This



places St. John the Baptist Parish in the top 13% of parishes in Louisiana; 1% of all governments in the state; and 4% of all governments in the United States and Canada.

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

For the third (3<sup>rd</sup>) consecutive year, the Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to St. John the Baptist Parish Government. In order to receive this award, a governmental unit must publish a budget document that meets the program criteria as a policy document, as an operations guide, as a financial plan, and as a communicative device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we have submitted it to GFOA to determine its eligibility for another award.

### **AWARDS - DEPARTMENTAL**

#### **Office of Fire Services**

Members of the St. John Parish Office of Fire Services placed first in the Louisiana State Firemen's Association 2016 Competitive Drills competition for the third (3<sup>rd</sup>) consecutive year. St. John's firefighters defeated competitors from across Louisiana. The competition involved vigorous timed events mirroring daily scenarios faced by fire fighters in the line of duty, including hose roll and layout drills, ladder skills, dressing out in personal protective equipment, and search and rescue drills. Firefighters faced six different timed evaluations while using only air from the breathing apparatus.

This year, again, one of our Firefighters won the District Firefighter of the Year for the American Legion. This honor goes to a local firefighter who has exceeded the requirements expected of his or her position and has shown a distinct pattern of community service and professional achievement.

### **AWARDS - PARISH PRESIDENT**

Parish President Natalie Robottom, was named "2014 County Leader of the Year" by American City & County magazine. This award is given annually to one elected official in the country based on major accomplishments and how important their efforts are to the community. Mrs. Robottom was honored by the magazine for her outstanding leadership in managing a crisis during Hurricane Isaac and spurring the recovery in the two years following the disaster.

President Robottom was honored as the 2013 "Citizen of the Year" by Omega Psi Phi Fraternity, Phi Iota Iota Chapter. Robottom was selected for this award because of her unusual contributions to humanity as a person of local/regional/national recognition, acclaimed by a significant segment of society for outstanding contributions to the welfare of mankind.

Parish President, Natalie Robottom, has also been named the "2013 Elected Official of the Year" by the Young Democrats of Louisiana (YDL). The award is given each year to a democratic official who exemplifies strength, wisdom, professionalism and courage in their position.

Parish President, Natalie Robottom, was honored with the U.S. Small Business Administration's (SBA) Phoenix Award for Outstanding Contributions to Disaster Recovery by a public official for her display of resiliency and dedication to the recovery of St. John in the aftermath of Hurricane Isaac. This award is presented to a private-citizen volunteer and a public official who have each made an outstanding contribution to a community's recovery following a natural disaster which occurred during the previous fiscal year.

On August 29, 2012, Hurricane Isaac flooded more than 6,000 homes in St. John Parish and brought severe damage to the small business community. After overseeing the opening of the St. John Disaster Recovery Center in an effort to aid residents, Robottom directed her staff to analyze the needs of small businesses. She authorized the opening of a Business Call Center to serve as a central place of information on recovery assistance for impacted businesses. Under her leadership, a Business Resource Center was opened shortly after further aiding the small business community with regards to low-interest disaster loans and other areas of technical assistance.

In 2011 President Robottom was honored with a Patriot Award by the Louisiana Committee for Employer Support of the Guard and Reserve (ESGR), an agency of the Department of Defense. This award was in recognition of extraordinary support of an employee who serves in the United States Marine Corps Reserve. Also in 2011, she was recognized as a trail blazer by the National Coalition of 100 Black Women at its 13th Annual Torchbearers Awards with a theme of "African-American Women on the Move" and was honored by Sigma Gamma Rho Sorority, Incorporated - Epsilon Sigma Chapter at their Focus on Women Luncheon.

#### **ACKNOWLEDGEMENT**

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

Respectfully submitted,



**Ross B. Gonzalez**  
**Chief Financial Officer**

RBG/lhl



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

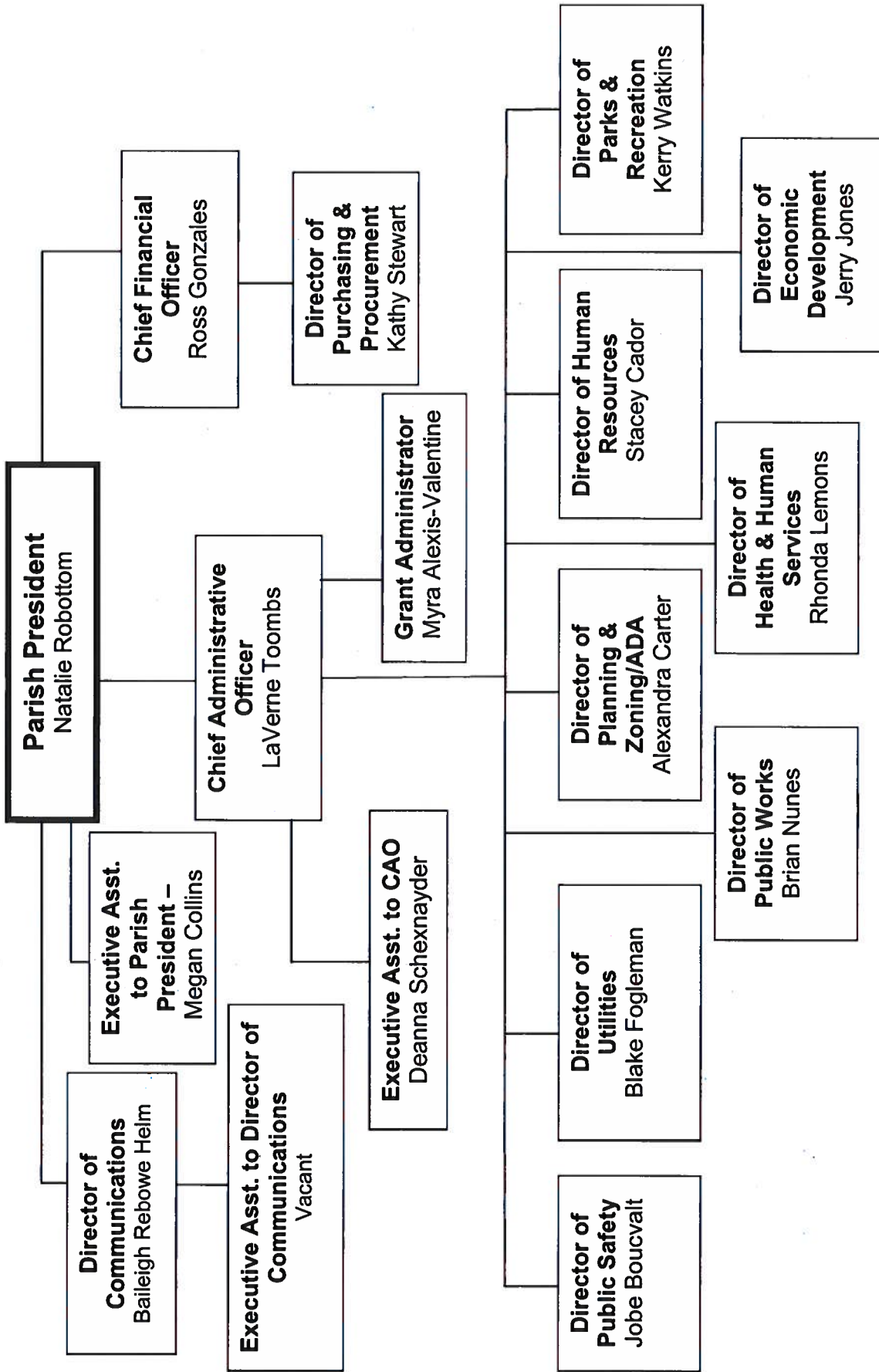
**St. John the Baptist Parish  
Louisiana**

For the Fiscal Year Beginning

**January 1, 2016**

Executive Director

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



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

**PRINCIPAL OFFICIALS**

LARRY SNYDER	Chairperson
JACLYN HOTARD	Vice-Chairperson
NATALIE ROBOTOM	Parish President
LAVERNE SAULNY	Chief Administrative Officer
ROSS GONZALES	Chief Financial Officer

**COUNCIL MEMBERS**

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

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**FINANCIAL SECTION**





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

(504) 833-2436  
(504) 484-0807 (fax)  
[www.CRIcpa.com](http://www.CRIcpa.com)

## **INDEPENDENT AUDITORS' REPORT**

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of St. John the Baptist Parish Council (the "Parish") as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditors' Responsibility***

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

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

accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### ***Opinions***

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Parish as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedule of Funding Progress - Other Post-Employment Benefits, budgetary comparison information, Schedule of Proportionate Share of Net Pension Liability, and Schedule of Employer Contributions to Pension Funds on pages 4-14 and 106-114 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Parish's basic financial statements. The Introductory Section, Combining and Individual Nonmajor Fund Financial Statements and Schedules, Schedule of Compensation Paid to Council Members, Schedule of Compensation, Benefits and Other Payments to Parish President, and Statistical Section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.



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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2017, on our consideration of the Parish's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Parish's internal control over financial reporting and compliance.

*Carly Riggs & Ingram, L.L.C.*

June 30, 2017

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**REQUIRED SUPPLEMENTARY INFORMATION**

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**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
For the Year Ended December 31, 2016**

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, 2016. 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 St. John the Baptist Parish Council exceeded its liabilities and deferred inflows by approximately \$207 million at December 31, 2016. Of this amount approximately \$151 million is net investment in capital assets. The Parish has an unrestricted net position balance of approximately \$21 million in the governmental activities and \$5 million in its business-type activities that may be used to meet its ongoing obligations.

The total net position of the Parish increased in 2016 by approximately \$936 thousand. Net position of governmental activities decreased by approximately \$2.9 million, while the net position of business-type activities increased by approximately \$3.9 million. The decrease in net position of governmental activities is attributed primarily to a reduction in sales tax revenue and grant revenue as well as an increase in operating expenditures mostly related to Public Works.

As of the close of the current year, the Parish's governmental funds reported combined ending fund balances of approximately \$78.26 million, a decrease of approximately \$9.38 million in comparison with the prior year. At the end of the current year, unassigned fund balance for the General Fund was approximately \$2.18 million, or 21% of the total General Fund expenditures.

The Parish's total debt increased by approximately \$1.4 million during the current year. This increase, after reductions in scheduled debt payments, is mostly attributable to an increase in the net pension liability recorded in accordance with GASB 68 and 71.

**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, 2016**

**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, 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 Units** – This category includes the St. John Parish Library. This entity is legally separate from the Parish, but the Parish is financially accountable for it. The Library issues separate financial statements and has a year end of December 31. Complete financial statements may be obtained directly from the administrative office of St. John the Baptist Parish Library, 1334 West Airline Highway, LaPlace, Louisiana 70068.

**Fund Financial Statements**

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

The Parish has two types of funds:

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
For the Year Ended December 31, 2016**

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 by approximately \$207 million at December 31, 2016. The largest portion (72.8%) 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, 2016**

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

	Statement of Net Position*					
	(in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
<b>Assets</b>						
Current and other assets	\$ 86,587	\$ 97,368	\$ 6,398	\$ 4,406	\$ 92,985	\$ 101,774
Capital assets	<u>99,483</u>	<u>97,169</u>	<u>127,897</u>	<u>126,857</u>	<u>227,380</u>	<u>224,026</u>
<b>Total assets</b>	<u>186,070</u>	<u>194,537</u>	<u>134,295</u>	<u>131,263</u>	<u>320,365</u>	<u>325,800</u>
Deferred outflows	<u>8,149</u>	<u>2,601</u>	<u>2,285</u>	<u>853</u>	<u>10,434</u>	<u>3,454</u>
<b>Liabilities</b>						
Long-term debt	105,103	105,160	7,264	5,848	112,367	111,008
Other liabilities	<u>6,754</u>	<u>6,981</u>	<u>2,922</u>	<u>3,727</u>	<u>9,676</u>	<u>10,708</u>
<b>Total liabilities</b>	<u>111,857</u>	<u>112,141</u>	<u>10,186</u>	<u>9,575</u>	<u>122,043</u>	<u>121,716</u>
Deferred inflows	<u>1,204</u>	<u>958</u>	<u>261</u>	<u>97</u>	<u>1,465</u>	<u>1,055</u>
<b>Net position</b>						
Net investment in capital assets	30,387	30,387	120,633	121,009	151,020	151,396
Restricted	29,358	37,778	575	611	29,933	38,389
Unrestricted	<u>21,413</u>	<u>15,874</u>	<u>4,925</u>	<u>824</u>	<u>26,338</u>	<u>16,698</u>
<b>Total net position</b>	<u>\$ 81,158</u>	<u>\$ 84,039</u>	<u>\$ 126,133</u>	<u>\$ 122,444</u>	<u>\$ 207,291</u>	<u>\$ 206,483</u>

\* In 2013, the Parish implemented GASB Statement 65, *Items Previously Reported as Assets and Liabilities*, which clarifies the appropriate reporting of deferred outflows of resources and deferred inflows of resources to ensure consistency in financial reporting.

Another portion of St. John the Baptist Parish's net position (14.4%) 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 \$3.9 million due primarily to an increase in the Grant revenues received. The Parish's governmental activities net position decreased approximately \$2.9 million. The decrease in net position of governmental activities is attributed to primarily a decrease taxes collected in 2016.

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

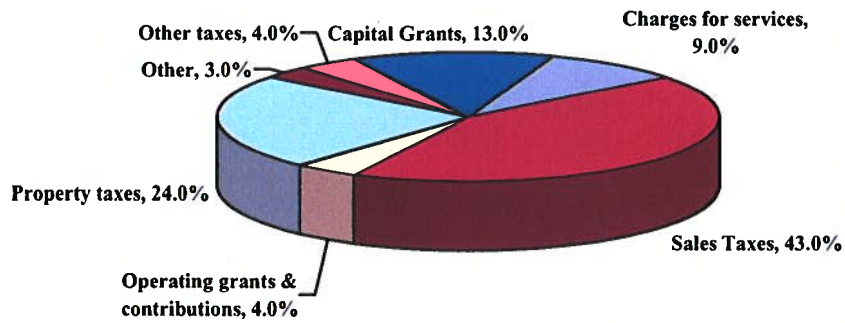
**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
**For the Year Ended December 31, 2016**

	Change in Net Position (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
<b>Revenues</b>						
Program revenues						
Charges for services	\$ 4,580	\$ 4,658	\$ 18,451	\$ 17,055	\$ 23,031	\$ 21,713
Operating grants and contributions	2,115	1,184	-	-	2,115	1,184
Capital grants and contributions	6,510	8,200	5,460	1,259	11,970	9,459
General revenues						
Property taxes	12,109	12,559	205	213	12,314	12,772
Sales taxes	21,296	24,291	-	-	21,296	24,291
Other taxes	1,857	1,817	-	-	1,857	1,817
Grants and contributions restricted to specific programs	11	18	319	949	330	967
Other	<u>1,486</u>	<u>1,492</u>	<u>385</u>	<u>292</u>	<u>1,871</u>	<u>1,784</u>
Total revenues	<u>49,964</u>	<u>54,219</u>	<u>24,820</u>	<u>19,768</u>	<u>74,784</u>	<u>73,987</u>
<b>Expenses</b>						
General government	12,020	12,140	-	-	12,020	12,140
Public safety	8,430	8,978	-	-	8,430	8,978
Public works	20,884	15,585	-	-	20,884	15,585
Health and welfare	1,765	1,840	-	-	1,765	1,840
Economic development	1,458	1,492	-	-	1,458	1,492
Culture and recreation	2,653	2,422	-	-	2,653	2,422
Interest on long-term debt	3,614	2,424	-	-	3,614	2,424
Solid waste	-	-	3,628	3,633	3,628	3,633
Mosquito abatement	-	-	804	797	804	797
Water	-	-	9,311	9,060	9,311	9,060
Sewer	-	-	9,467	9,444	9,467	9,444
Total expenses	<u>50,824</u>	<u>44,881</u>	<u>23,210</u>	<u>22,934</u>	<u>74,034</u>	<u>67,815</u>
Excess (deficiency) before transfers	(860)	9,338	1,610	(3,166)	750	6,172
Transfers	<u>(2,078)</u>	<u>(1,621)</u>	<u>2,078</u>	<u>1,621</u>	<u>-</u>	<u>-</u>
Increase (decrease) in net position	(2,938)	7,717	3,688	(1,545)	750	6,172
Net position— beginning	<u>84,039</u>	<u>79,452</u>	<u>122,444</u>	<u>123,488</u>	<u>206,483</u>	<u>202,940</u>
Prior period adjustment	<u>58</u>	<u>(3,130)</u>	<u>-</u>	<u>501</u>	<u>58</u>	<u>(2,629)</u>
Net position – beginning, as restated	<u>84,097</u>	<u>76,322</u>	<u>122,444</u>	<u>123,989</u>	<u>206,541</u>	<u>200,311</u>
Net position – ending	<u>\$ 81,159</u>	<u>\$ 84,039</u>	<u>\$ 126,132</u>	<u>\$ 122,444</u>	<u>\$ 207,291</u>	<u>\$ 206,483</u>

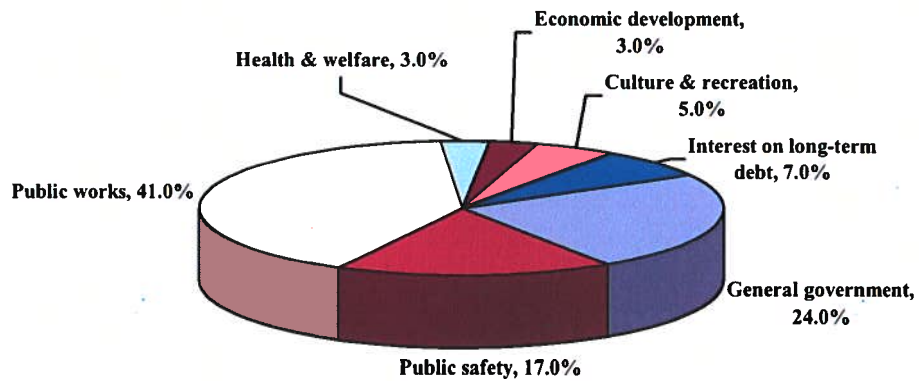
**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
For the Year Ended December 31, 2016**

The following charts illustrate the revenues and expense for governmental activities for 2016:

**Revenues by Source - Governmental Activities**



**Expenses by Function - Governmental Activities**

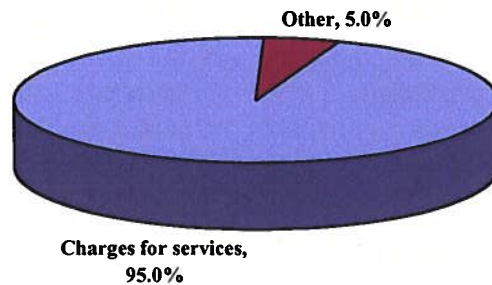




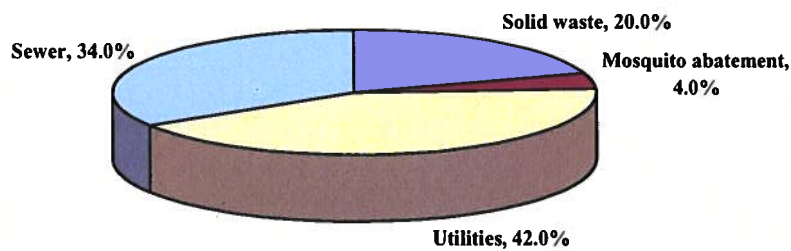
**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
For the Year Ended December 31, 2016**

The Parish's business-type revenues increased 25.55% from the previous year due primarily to a significant increase in Grant revenue received and also for charges for services. Charges for services and fees accounted for approximately 74.33% of revenues for business-type activities. The total expenses associated with business-type activities increased insignificantly in 2016. The following charts illustrate the revenues and expense for business-type activities for 2016:

**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, 2016**

**FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

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

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

As of the end of the current fiscal year, St. John the Baptist Parish's governmental funds reported combined ending fund balances of approximately \$78.3 million, a decrease of approximately \$9.4 million in comparison with the prior year. Approximately 2.8% of this total amount (approximately \$2.2 million) constitutes *unassigned fund balance*. The remainder of fund balance is *nonspendable, restricted, or committed* to indicate that it is not available for new spending because it has already been reserved to liquidate contracts and purchase orders of the prior period, to pay debt service, or to finance capital projects.

The General Fund is the chief operating fund of St. John the Baptist Parish. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$2,179,512, while total fund balance reached \$2,876,911. 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 20.70% of total General Fund expenditures, while total fund balance represents 27.32% of that same amount.

The fund balance of St. John the Baptist Parish's General Fund increased by \$673,384 during the current fiscal year.

The fund balance of the Sales Tax District special revenue fund increased by \$845,088 during the current fiscal year.

The fund balance of the Roads and Bridges Fund decreased by \$1,475,527.

The fund balance of the 1992 General Obligation Sinking Fund decreased by \$1,801,308.

The fund balance of the 2010 Sewer Bond Construction Fund increased by \$517,327.

The fund balance of the 2014 General Obligation Bond Fund decreased by \$2,756,941.

The fund balance of the Fire Services Fund decreased by \$859,696.

The fund balance of the Isaac Recovery CDBG Fund increased by \$1,040,250.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
For the Year Ended December 31, 2016**

The fund balance of the Hurricane Isaac Fund decreased by \$909,902.

The fund balance of the 2015 General Obligation Bond Fund increased by \$5,970.

*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 22, 2015 and the final revised budget was adopted on June 27, 2017.

A statement showing the Parish's original and final budget compared with actual operating results is provided in the CAFR beginning on page 109.

A comparison of actual results as of December 31, 2016 and the original budget for the General Fund are as follows:

	<u>Original Budget</u>	<u>Actual</u>	<u>Difference</u>
Total revenues	\$ 4,947,008	\$ 4,652,453	\$ (294,555)
Total expenditures	10,999,740	10,531,427	468,313
Other financing sources	<u>6,343,654</u>	<u>6,552,358</u>	<u>208,704</u>
Net change in fund balance	<u>\$ 290,922</u>	<u>\$ 673,384</u>	<u>\$ 382,462</u>

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Difference</u>
Total revenues	\$ 4,947,008	\$ 4,652,453	\$ (294,555)
Total expenditures	10,999,740	10,531,376	468,365
Other financing sources	<u>6,343,654</u>	<u>6,552,359</u>	<u>208,704</u>
Net change in fund balance	<u>\$ 290,922</u>	<u>\$ 673,436</u>	<u>\$ 382,514</u>

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
For the Year Ended December 31, 2016**

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

The Parish's investment in capital assets as of December 31, 2016 for its governmental and business-type activities were approximately \$224 million, net of depreciation as reflected in the schedule below:

	Capital Assets (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
Land	\$ 3,976	\$ 3,976	\$ 1,679	\$ 1,679	\$ 5,655	\$ 5,655
Buildings	32,037	26,576	11,121	11,452	43,158	38,028
Equipment & fixtures	7,201	6,880	2,939	3,163	10,140	10,043
Infrastructure	42,006	40,359	111,975	107,213	153,981	147,572
Construction in progress	14,262	19,378	184	3,350	14,446	22,728
Total	<u>\$ 99,483</u>	<u>\$ 97,169</u>	<u>\$ 127,897</u>	<u>\$ 126,857</u>	<u>\$ 227,380</u>	<u>\$ 224,026</u>

The 2.4% net increase in governmental activities capital assets is due primarily to the completion of Buildings and Infrastructure. The capital assets for business-type activities increased approximately \$1 million. More detailed information on capital assets is included in Note 6 in the notes to the basic financial statements.

**LONG-TERM DEBT**

The Parish had approximately \$112 million in long-term debt as shown in the table below:

	Outstanding long-term debt (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
General obligation bonds	\$ 63,885	\$ 66,685	\$ -	\$ -	\$ 63,885	\$ 66,685
Certificates of indebtedness	362	523	-	-	362	523
Public improvement bonds	13,550	14,280	-	-	13,550	14,280
Sales tax bonds	5,007	5,933	-	-	5,007	5,933
Capital lease obligations	245	526	-	-	245	526
Loans	891	932	2,012	1,714	2,903	2,646
Net post-employment benefit obligation	11,917	10,778	-	-	11,917	10,778
Net Pension Liability	8,918	5,286	1,557	-	10,475	5,286
Revenue bonds	-	-	3,695	3,960	3,695	3,960
Discount/Premiums	327	390	-	-	327	390
Total	<u>\$ 105,102</u>	<u>\$ 105,333</u>	<u>\$ 7,264</u>	<u>\$ 5,674</u>	<u>\$ 112,366</u>	<u>\$ 111,007</u>

The Parish's long-term debt increased by approximately \$.2 million. This change is the net result of principal payments and the increase in Net Pension Liability.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
For the Year Ended December 31, 2016**

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

**NEW REPORTING STANDARDS**

In June 2015, the GASB issued Statement No. 73 – Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68. This Statement clarifies the application of certain provisions of Statements 67 and 68 with regard 1) information that is required to be presented as notes to the 10-year schedules of required supplementary information about investment-related factors that significantly affect trends in the amounts reported, 2) accounting and financial reporting for separately financed specific liabilities of individual employers and nonemployer contributing entities for defined benefit pensions, and 3) timing of employer recognition of revenue for the support of nonemployer contributing entities not in a special funding situation.

In August 2015, the GASB issued Statement No. 77 – Tax Abatement Disclosures. The objective of this Statement is to improve financial reporting by giving users of financial statements essential information that is not consistently or comprehensively reported to the public at present. Financial statement users need information about certain limitations on a government's ability to raise resources. This includes limitations on revenue-raising capacity resulting from governmental programs that use tax abatements to induce behavior by individuals and entities that is beneficial to the government or its citizens. Tax abatements are widely used by state and local governments, particularly to encourage economic development. The implementation of GASB 77 had no effect on beginning fund balance or beginning net position.

In March 2016, the GASB issued Statement No. 82 – Pension Issues-an amendment of GASB Statements No. 67, No. 68, and No.73. This Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. See Notes 1 and 21 to the basic financial statements for more details on the implementation of the standards.

**REQUESTS FOR INFORMATION**

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

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**BASIC FINANCIAL STATEMENTS**

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**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**STATEMENT OF NET POSITION**  
**December 31, 2016**

	PRIMARY GOVERNMENT			COMPONENT
	GOVERNMENTAL	BUSINESS-TYPE	TOTAL	UNIT
	ACTIVITIES	ACTIVITIES		LIBRARY
<b>ASSETS</b>				
Cash and cash equivalents	\$ 64,617,457	\$ 2,114,930	\$ 66,732,387	\$ 7,455,008
Inventory, at cost	-	500,777	500,777	-
Receivables (net of allowances)				
Accounts	314,800	3,987,225	4,302,025	-
Ad valorem taxes	11,010,804	-	11,010,804	4,155,906
Sales and use taxes	4,072,849	-	4,072,849	88,688
Other	148,448	-	148,448	-
Due from other governments	3,964,554	256,629	4,221,183	-
Prepaid items	218,640	128,864	347,504	-
Restricted assets	-	1,648,171	1,648,171	-
Internal balances	2,238,941	(2,238,941)	-	-
Capital assets not being depreciated	18,238,716	1,862,530	20,101,246	-
Capital assets being depreciated (net of accumulated depreciation)	81,244,526	126,034,175	207,278,701	5,143,261
<b>TOTAL ASSETS</b>	<b>186,069,735</b>	<b>134,294,360</b>	<b>320,364,095</b>	<b>16,842,863</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred amounts related to pension liability	6,482,616	2,284,762	8,767,378	574,168
Deferred amounts related to refunding	1,666,422	-	1,666,422	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>8,149,038</b>	<b>2,284,762</b>	<b>10,433,800</b>	<b>574,168</b>
<b>LIABILITIES</b>				
Accounts, salaries, and other payables	5,043,563	1,568,529	6,612,092	108,055
Contracts payable	751,018	-	751,018	-
Deposits due others	-	1,255,533	1,255,533	-
Other liabilities	22,935	88,226	111,161	172,172
Interest payable	936,007	9,661	945,668	-
Noncurrent liabilities:				
Due within one year	6,894,403	354,000	7,248,403	-
Due in more than one year	98,208,848	6,909,773	105,118,621	1,651,268
<b>TOTAL LIABILITIES</b>	<b>111,856,774</b>	<b>10,185,722</b>	<b>122,042,496</b>	<b>1,931,495</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred amounts related to pension liability	1,203,727	260,777	1,464,504	79,991
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>1,203,727</b>	<b>260,777</b>	<b>1,464,504</b>	<b>79,991</b>
<b>NET POSITION</b>				
Net investment in capital assets	30,387,143	120,632,932	151,020,075	5,143,261
Restricted for:				
Special revenue	16,972,102	-	16,972,102	-
Debt service	12,385,977	369,500	12,755,477	-
Capital projects	-	-	-	-
Customer deposits	-	205,303	205,303	-
Endowment	-	-	-	5,000
Unrestricted	21,413,050	4,924,888	26,337,938	10,257,284
<b>TOTAL NET POSITION</b>	<b>\$ 81,158,272</b>	<b>\$ 126,132,623</b>	<b>\$ 207,290,895</b>	<b>\$ 15,405,545</b>

The accompanying notes are an integral part of this statement.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended December 31, 2016**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary government:</b>				
Governmental activities:				
General government	\$ 12,020,446	\$ 1,394,041	\$ -	\$ 134,200
Public safety	8,430,016	1,887,500	1,273,967	-
Public works and transportation	20,884,364	503,530	513,509	252,762
Health and welfare	1,765,182	494,820	196,834	-
Economic development	1,457,797	-	26,020	6,123,263
Culture and recreation	2,653,371	300,129	104,867	-
Interest and other charges on long-term debt	3,613,792	-	-	-
<b>Total Governmental Activities</b>	<b>50,824,968</b>	<b>4,580,020</b>	<b>2,115,197</b>	<b>6,510,225</b>
Business-type Activities:				
Solid Waste	3,627,663	3,894,700	-	-
Mosquito	804,437	539,240	-	-
Utilities	9,311,273	7,660,126	-	5,460,366
Sewer	9,466,434	6,357,204	-	-
<b>Total Business-type Activities</b>	<b>23,209,807</b>	<b>18,451,270</b>	<b>-</b>	<b>5,460,366</b>
<b>Total Primary Government</b>	<b>\$ 74,034,775</b>	<b>\$ 23,031,290</b>	<b>\$ 2,115,197</b>	<b>\$ 11,970,591</b>
<b>Component Unit:</b>				
Library	\$ 3,738,666	\$ 53,203	\$ 16,467	\$ -

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

Change in net position

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

Net position-end of year

The accompanying notes are an integral part of this statement.



**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
BALANCE SHEET TO THE STATEMENT OF NET POSITION  
December 31, 2016**

Fund Balances, Total Governmental Funds	\$ 78,262,498
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.	99,483,242
Unavailable revenues are deferred in governmental funds but not in governmental activities	2,506,479
Contributions to the pension plan in the current fiscal year and other pension related deferrals are deferred outflows of resources on the Statement of Net Position	6,482,616
Pension related deferrals are deferred inflows of resources on the Statement of Net Position	(1,203,727)
Deferred amounts related to refunding are deferred inflows of resources on the Statement of Net Position	1,666,422
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the governmental funds:	
Accrued interest payable	(936,007)
Bonds payable	(82,442,000)
Certificates of indebtedness payable	(362,000)
Loan payable	(891,186)
Capital lease obligations	(245,115)
Net OPEB obligation	(11,917,417)
Net pension liability	(8,918,315)
Premiums	<u>(327,218)</u>
Net Position of Governmental Activities	<u>\$ 81,158,272</u>

The accompanying notes are an integral part of this statement.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
For the Year Ended December 31, 2016**

	General	Sales Tax District	Roads and Bridges	1992 General		2010 Sewer Construction Bond	2014		Isaac Recovery CDBG	Hurricane Isaac	2015		Non-Major Governmental Funds	Total Governmental Funds
				General	Obligation Sinking		Obligation Bond	General			Obligation Bond	General		
<b>REVENUES</b>														
Taxes:														
Ad valorem	\$ 2,179,881	\$ -	\$ -	\$ 5,353,343	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,575,374	\$ 12,108,598
Sales and use	-	9,171,541	3,637,247	-	-	-	-	4,849,668	-	-	-	-	3,637,247	21,295,703
Video poker	-	-	-	-	-	-	-	-	-	-	-	-	596,621	596,621
Licenses and permits	1,999,399	-	-	-	-	-	-	-	-	-	-	-	-	1,999,399
Intergovernmental revenues:														
Federal grants	97,173	-	152,224	-	37,074	1,038,371	-	4,955,457	134,200	-	-	-	1,893,577	8,308,076
State funds:														
Parish transportation funds	-	-	513,374	-	-	-	-	-	-	-	-	-	-	513,374
State revenue sharing	57,647	-	-	-	-	-	-	-	-	-	-	-	20,665	78,312
Other	74,313	-	-	-	-	-	169,267	-	-	-	-	-	405,433	649,013
Fees, charges, and commissions for services	117,809	-	111,780	-	-	-	-	-	-	-	-	-	1,360,077	1,589,666
Fines and forfeitures	-	-	39,442	-	-	-	-	-	-	-	-	-	1,887,500	1,926,942
Investment earnings	2,764	22,670	3,728	24,439	46,725	5,521	21,549	-	-	-	5,970	81,280	214,646	
Other revenues	123,467	-	107,841	11,963	-	-	234,600	-	-	-	-	458,931	-	936,802
<b>Total Revenues</b>	<b>4,652,453</b>	<b>9,194,211</b>	<b>4,565,636</b>	<b>5,389,745</b>	<b>83,799</b>	<b>1,043,892</b>	<b>5,275,084</b>	<b>4,955,457</b>	<b>134,200</b>	<b>5,970</b>	<b>14,916,705</b>	<b>50,217,152</b>		

(Continued)

Net (Expense) Revenue and  
Changes in Net Position

Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Library
\$ (10,492,205)	\$ -	\$ (10,492,205)	\$ -
(5,268,549)	-	(5,268,549)	-
(19,614,563)	-	(19,614,563)	-
(1,073,528)	-	(1,073,528)	-
4,691,486	-	4,691,486	-
(2,248,375)	-	(2,248,375)	-
(3,613,792)	-	(3,613,792)	-
<u>(37,619,526)</u>	<u>-</u>	<u>(37,619,526)</u>	<u>-</u>
-	267,037	267,037	-
-	(265,197)	(265,197)	-
-	3,809,219	3,809,219	-
-	(3,109,230)	(3,109,230)	-
<u>-</u>	<u>701,829</u>	<u>701,829</u>	<u>-</u>
<u>(37,619,526)</u>	<u>701,829</u>	<u>(36,917,697)</u>	<u>-</u>
-	-	-	(3,668,996)
12,108,598	205,335	12,313,933	4,221,982
21,295,703	-	21,295,703	-
1,185,882	-	1,185,882	-
41,363	-	41,363	-
32,950	-	32,950	-
596,621	-	596,621	-
77,997	-	77,997	84,947
11,393	318,838	330,231	-
214,646	14,203	228,849	4,506
1,193,044	370,940	1,563,984	13,913
(2,077,884)	2,077,884	-	-
<u>34,680,313</u>	<u>2,987,200</u>	<u>37,667,513</u>	<u>4,325,348</u>
(2,939,213)	3,689,029	749,816	656,352
84,039,005	122,443,594	206,482,599	14,749,193
58,480	-	58,480	-
<u>84,097,485</u>	<u>122,443,594</u>	<u>206,541,079</u>	<u>14,749,193</u>
<u>\$ 81,158,272</u>	<u>\$ 126,132,623</u>	<u>\$ 207,290,895</u>	<u>\$ 15,405,545</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**December 31, 2016**

	General	Sales Tax District	Roads and Bridges	1992 General Obligation Sinking	2010 Sewer Bond Construction	2014 General Obligation Bond Construction	Fire Services	Isaac Hurricane CDBG	Hurricane Isaac	2015 General Obligation Bond Construction	Non-Major Governmental Funds	Total Governmental Funds
<b>ASSETS</b>												
Cash and cash equivalents	\$ 413,471	\$ 5,487,786	\$ 757,142	\$ 4,908,051	\$ 11,483,199	\$ 9,437,959	\$ 4,637,978	\$ 1,795	\$ 11,586	\$ 11,941,594	\$ 15,536,896	\$ 64,617,457
Receivables (net of allowances for uncollectible)												
Accounts	136,568	-	-	-	-	-	21,461	-	-	-	156,771	314,800
Ad valorem taxes	1,975,010	-	-	4,848,491	-	-	-	-	-	-	4,187,303	11,010,804
Sales and use taxes	17,627	1,738,393	695,048	-	-	-	926,733	-	-	-	695,048	4,072,849
Other	-	-	30,630	11,963	-	-	-	-	-	-	105,855	148,448
Due from other funds	1,874,200	1,829,607	463,758	-	1,160,054	-	169,072	-	-	-	1,662,970	7,159,661
Due from other governments	42,252	-	100,327	-	-	900,513	3,528	-	-	-	292,384	3,964,554
Prepaid items	47,575	-	71,832	-	-	-	59,040	-	-	-	40,193	218,640
<b>TOTAL ASSETS</b>	<b>\$ 4,506,703</b>	<b>\$ 9,055,786</b>	<b>\$ 2,118,737</b>	<b>\$ 9,768,505</b>	<b>\$ 12,643,253</b>	<b>\$ 10,338,472</b>	<b>\$ 5,817,812</b>	<b>\$ 1,168,583</b>	<b>\$ 1,470,348</b>	<b>\$ 11,941,594</b>	<b>\$ 22,677,420</b>	<b>\$ 91,507,213</b>
<b>LIABILITIES AND FUND BALANCES</b>												
Liabilities:												
Accounts, salaries, and other payables	\$ 940,060	\$ -	\$ 634,361	\$ -	\$ 104,739	\$ 843,734	\$ 228,921	\$ 964,983	\$ -	\$ -	\$ 1,326,765	\$ 5,043,563
Contracts payable	-	-	30,238	-	-	103,820	-	261,028	-	-	355,932	751,018
Due to other funds	649,824	500,000	81,365	-	-	-	49,193	119,555	1,349,992	-	2,170,791	4,920,720
Other liabilities	-	-	-	-	-	-	-	-	-	-	22,935	22,935
Total Liabilities	1,589,884	500,000	745,964	-	104,739	947,554	278,114	1,345,566	1,349,992	-	3,876,423	10,738,236
Deferred inflows of resources:												
Unavailable revenues	39,908	-	15,034	-	-	714,494	-	226,455	1,458,762	-	51,826	2,506,479
Total Deferred inflows of resources	39,908	-	15,034	-	-	714,494	-	226,455	1,458,762	-	51,826	2,506,479
Fund balance:												
Nonspendable	697,399	500,000	153,197	-	-	-	108,233	119,555	1,349,992	-	2,210,984	5,139,360
Restricted	-	8,055,786	1,204,542	9,768,505	-	-	-	-	(2,688,598)	-	13,017,644	29,338,079
Committed	-	-	-	-	12,538,514	8,676,424	5,431,465	(522,993)	-	11,941,594	3,520,543	41,585,547
Unassigned	2,179,512	-	-	-	-	-	-	-	-	-	-	2,179,512
Total fund balances	2,876,911	8,555,786	1,357,739	9,768,505	12,538,514	8,676,424	5,539,698	(403,438)	(1,338,400)	11,941,594	18,749,171	78,262,498
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>	<b>\$ 4,506,703</b>	<b>\$ 9,055,786</b>	<b>\$ 2,118,737</b>	<b>\$ 9,768,505</b>	<b>\$ 12,643,253</b>	<b>\$ 10,338,472</b>	<b>\$ 5,817,812</b>	<b>\$ 1,168,583</b>	<b>\$ 1,470,348</b>	<b>\$ 11,941,594</b>	<b>\$ 22,677,420</b>	<b>\$ 91,507,213</b>

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 (CONTINUED)  
GOVERNMENTAL FUNDS  
For the Year Ended December 31, 2016**

	General	Sales Tax District	Roads and Bridges	1992 General		2010 Sewer		2014 General		Isaac Hurricane CDBG	Hurricane Isaac	2015 General	Obligation Bond	Non-Major Governmental Funds	Total Governmental Funds
				Obligation Sinking	Obligation Construction	Bond Construction	Obligation Construction	Fire Services	General						
<b>EXPENDITURES</b>															
Current:															
General government	\$8,096,168	\$ 775	\$ -	\$ 562,398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,897	\$ -	\$ 2,234,563	\$ 10,920,801	
Public safety	948,800	-	-	-	-	-	-	4,569,218	-	-	-	-	1,724,880	7,242,898	
Public works	-	-	-	-	-	-	-	-	3,915,207	-	-	-	-	3,915,207	
Health and welfare	289,220	-	-	-	-	-	-	-	-	-	-	-	1,365,418	1,654,638	
Economic development	-	-	-	-	-	-	-	-	-	-	-	-	1,389,267	1,389,267	
Transportation	-	-	7,263,954	-	-	-	-	-	-	-	-	-	1,094,937	8,358,891	
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-	1,895,377	1,895,377	
Capital Outlay	310,392	-	1,291,701	-	508,530	-	3,800,833	655,231	-	-	-	-	6,015,554	12,582,241	
Debt service															
Principal	801,999	-	-	4,575,000	-	-	-	42,437	-	-	-	-	-	1,665,422	7,084,858
Interest	84,848	-	-	2,259,075	825	-	-	-	-	-	-	-	704,165	3,048,913	
Total Expenditures	10,531,427	775	8,555,655	7,396,473	509,355	3,800,833	5,266,886	3,915,207	26,897	-	-	-	18,089,583	58,093,091	
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,878,974)	9,193,436	(3,990,019)	(2,006,728)	(423,556)	(2,756,941)	8,198	1,040,250	107,303	5,970	(3,172,878)	(7,875,939)			
<b>OTHER FINANCING SOURCES (USES)</b>															
Debt issued	-	-	-	-	-	-	-	-	-	-	-	-	370,346	370,346	
Issuance of refunding bonds	-	-	-	20,390,000	-	-	-	-	-	-	-	-	-	20,390,000	
Payment to refunded bond escrow agent	-	-	-	(20,184,580)	-	-	-	-	-	-	-	-	-	(20,184,580)	
Transfers in	6,669,358	-	3,196,501	-	942,883	-	1,095	-	-	-	-	-	3,462,795	14,272,632	
Transfers out	(117,000)	(8,348,348)	(682,009)	-	-	-	(868,989)	-	(1,017,205)	-	-	-	(5,316,965)	(16,350,516)	
Total Other Financing Sources (Uses)	6,552,358	(8,348,348)	2,514,492	205,420	942,883	-	(867,894)	-	(1,017,205)	-	-	-	(1,483,824)	(1,502,118)	
Net Change in Fund Balances	673,384	845,088	(1,475,527)	(1,801,308)	517,327	(2,756,941)	(859,696)	1,040,250	(909,902)	5,970	(4,656,702)	(9,378,057)			
Fund balances -- beginning of year	2,203,527	7,710,698	2,833,266	11,569,813	12,021,187	11,433,365	6,340,914	(1,443,688)	(428,504)	11,935,624	23,405,873	87,582,075			
Restatements	-	-	-	-	-	-	58,480	-	-	-	-	-	-	58,480	
Fund balances -- beginning of year as restated	2,203,527	7,710,698	2,833,266	11,569,813	12,021,187	11,433,365	6,399,394	(1,443,688)	(428,504)	11,935,624	23,405,873	87,640,555			
Fund balances -- end of year	\$ 2,876,911	\$ 8,555,786	\$ 1,357,739	\$ 9,768,505	\$ 12,538,514	\$ 8,676,424	\$ 5,539,698	\$ (403,438)	\$ (1,338,406)	\$ 11,941,594	\$ 18,749,171	\$ 78,262,498			

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, 2016**

Net Change in Fund Balances, Total Governmental Funds	\$ (9,378,057)
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, net	12,582,241
Depreciation expense	(4,807,438)
Contributions to the pension plan in the current fiscal year are not included on the Statement of Activities	92,563
Transfers of completed capital projects to the business-type activities are shown on the Statement of Activities, but not on the fund financial statements.	(5,460,366)
The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is issued, whereas these amounts are deferred and amortized in the Statement of Activities:	
Proceeds from long-term debt issued	(370,346)
Principal payments on long-term debt	6,470,000
Changes to premiums and discounts	159,655
Capital lease payments	614,858
Change in net post-employment benefit obligations	(1,139,537)
Increase in accrued interest payable	(724,534)
Issuance of refunding bonds	(20,390,000)
Payment to escrow	20,184,580
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	
Pension expense	(263,077)
Difference in revenue recognition on the modified accrual basis as reported in the fund statements versus revenue recognition on the full accrual basis	<u>(509,755)</u>
Change in Net Position of Governmental Activities	<u><u>\$ (2,939,213)</u></u>

The accompanying notes are an integral part of this statement.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
December 31, 2016**

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				
	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Enterprise Funds
<b>ASSETS</b>					
<b>Current assets</b>					
Cash and cash equivalents	\$ 929,092	\$ 30,560	\$ 1,054,493	\$ 100,785	\$ 2,114,930
Inventory	-	-	500,777	-	500,777
Receivables, net	162,948	211,067	3,390,746	222,464	3,987,225
Due from other funds	2,461,049	210,481	332,699	2,818,297	5,822,526
Due from other governments	-	-	-	256,629	256,629
Prepaid items	-	-	81,337	47,527	128,864
Restricted cash	-	-	1,648,171	-	1,648,171
Total current assets	<u>3,553,089</u>	<u>452,108</u>	<u>7,008,223</u>	<u>3,445,702</u>	<u>14,459,122</u>
<b>Noncurrent assets</b>					
Capital assets, net	-	-	57,803,938	70,092,767	127,896,705
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>57,803,938</u>	<u>70,092,767</u>	<u>127,896,705</u>
Total assets	<u>\$ 3,553,089</u>	<u>\$ 452,108</u>	<u>\$ 64,812,161</u>	<u>\$ 73,538,469</u>	<u>\$ 142,355,827</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred amounts related to pension liability	-	-	1,089,617	1,195,145	2,284,762
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>1,089,617</u>	<u>1,195,145</u>	<u>2,284,762</u>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Accounts and salaries payable	\$ 576,042	\$ -	513,443	\$ 479,044	\$ 1,568,529
Due to other funds	-	-	5,998,255	2,063,212	8,061,467
Other liabilities	-	-	88,226	-	88,226
Bonds and loans payable, current portion	-	-	354,000	-	354,000
Accrued interest payable	-	-	9,661	-	9,661
Current liabilities payable from restricted assets:					
Customer deposits	-	-	1,255,533	-	1,255,533
Total current liabilities	<u>576,042</u>	<u>-</u>	<u>8,219,118</u>	<u>2,542,256</u>	<u>11,337,416</u>
<b>Noncurrent liabilities</b>					
Bonds and loans payable	-	-	6,096,178	813,595	6,909,773
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>6,096,178</u>	<u>813,595</u>	<u>6,909,773</u>
Total liabilities	<u>576,042</u>	<u>-</u>	<u>14,315,296</u>	<u>3,355,851</u>	<u>18,247,189</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred amounts related to pension liability	-	-	124,366	136,411	260,777
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>124,366</u>	<u>136,411</u>	<u>260,777</u>
<b>NET POSITION</b>					
Net investment in capital assets	-	-	51,353,760	69,279,172	120,632,932
Restricted:					
Debt service	-	-	369,500	-	369,500
Customer deposits	-	-	205,303	-	205,303
Unrestricted	2,977,047	452,108	(466,447)	1,962,180	4,924,888
Total net position	<u>2,977,047</u>	<u>452,108</u>	<u>51,462,116</u>	<u>71,241,352</u>	<u>126,132,623</u>
Total liabilities, deferred inflows, and net position	<u>\$ 3,553,089</u>	<u>\$ 452,108</u>	<u>\$ 65,901,778</u>	<u>\$ 74,733,614</u>	<u>\$ 144,640,589</u>

The accompanying notes are an integral part of this statement.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**STATEMENTS OF REVENUES, EXPENSES, AND**  
**CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**For the Year Ended December 31, 2016**

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				
	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Enterprise Funds
Operating revenues					
Charges for Services:					
Water sales	\$ -	\$ -	\$ 7,493,575	\$ -	\$ 7,493,575
Sewer charges	-	-	-	5,233,510	5,233,510
Mosquito abatement	-	539,240	-	-	539,240
Fees, charges, and commissions	3,894,700	-	166,547	1,123,694	5,184,941
Other income	312	-	223,210	147,422	370,944
Total revenues	<u>3,895,012</u>	<u>539,240</u>	<u>7,883,332</u>	<u>6,504,626</u>	<u>18,822,210</u>
Operating expenses					
General administration	-	-	1,513,691	1,098,852	2,612,543
Purification	-	-	1,475,238	-	1,475,238
Distribution	-	-	321,991	-	321,991
Sales and operations	-	-	3,265,972	3,086,349	6,352,321
Plant	-	-	8,169	2,321,181	2,329,350
Vehicles	-	-	-	89,650	89,650
Indirect costs	168,000	-	-	-	168,000
Contract services	3,459,663	804,437	29,310	23,210	4,316,620
Depreciation	-	-	2,538,228	2,847,192	5,385,420
Total operating expenses	<u>3,627,663</u>	<u>804,437</u>	<u>9,152,599</u>	<u>9,466,434</u>	<u>23,051,133</u>
Operating income (loss)	<u>267,349</u>	<u>(265,197)</u>	<u>(1,269,267)</u>	<u>(2,961,808)</u>	<u>(4,228,923)</u>
Nonoperating income (expense)					
Ad valorem tax	-	205,335	-	-	205,335
Grant revenue	-	-	276,738	42,100	318,838
Interest income	3,166	638	8,898	1,501	14,203
Interest expense	-	-	(158,674)	-	(158,674)
Net nonoperating income (expense)	<u>3,166</u>	<u>205,973</u>	<u>126,962</u>	<u>43,601</u>	<u>379,702</u>
Income (loss) before contributions and transfers	<u>270,515</u>	<u>(59,224)</u>	<u>(1,142,305)</u>	<u>(2,918,207)</u>	<u>(3,849,221)</u>
Capital contributions	-	-	22,000	5,438,366	5,460,366
Transfers in	-	50,000	1,961,971	2,562,519	4,574,490
Transfers out	<u>(23,010)</u>	<u>(12,891)</u>	<u>(1,246,070)</u>	<u>(1,214,635)</u>	<u>(2,496,606)</u>
Change in net position	247,505	(22,115)	(404,404)	3,868,043	3,689,029
Net position-beginning of year	<u>2,729,542</u>	<u>474,223</u>	<u>51,866,520</u>	<u>67,373,309</u>	<u>122,443,594</u>
Net position - end of year	<u>\$ 2,977,047</u>	<u>\$ 452,108</u>	<u>\$ 51,462,116</u>	<u>\$ 71,241,352</u>	<u>\$ 126,132,623</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, 2016**

	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Enterprise Funds
<b>Cash Flows From Operating Activities:</b>					
Receipts from customers and users	\$ 3,875,951	\$ 552,416	\$ 7,042,497	\$ 6,504,211	\$ 17,975,075
Other receipts	312	-	223,210	147,422	370,944
Payments to suppliers	37,778	(864,077)	(4,131,691)	(3,648,760)	(8,606,750)
Payments to employees	-	-	(3,182,679)	(3,026,926)	(6,209,605)
Contract services	(3,459,663)	-	-	-	(3,459,663)
Receipts from interfund services provided	(78,655)	23,155	(111,032)	(1,173,537)	(1,340,069)
Payments for interfund services used	-	-	832,004	(69,895)	762,109
Net Cash Provided by (Used in) Operating Activities	<u>375,723</u>	<u>(288,506)</u>	<u>672,309</u>	<u>(1,267,485)</u>	<u>(507,959)</u>
<b>Cash Flows From NonCapital Financing Activities:</b>					
Transfers to other funds	(23,010)	(12,891)	(1,246,070)	(1,214,635)	(2,496,606)
Advances from other funds	-	50,000	1,961,971	2,562,519	4,574,490
Ad valorem taxes	-	205,335	-	-	205,335
Subsidy from federal grants	-	-	276,738	42,100	318,838
Net Cash Provided by (Used in) Noncapital Financing Activities	<u>(23,010)</u>	<u>242,444</u>	<u>992,639</u>	<u>1,389,984</u>	<u>2,602,057</u>
<b>Cash Flows From Capital and Related Financing Activities:</b>					
Financing Activities:					
Proceeds from capital debt	-	-	384,059	-	384,059
Purchases of capital assets	-	-	(748,998)	(215,755)	(964,753)
Principal paid on capital debt	-	-	(351,000)	-	(351,000)
Interest paid on capital debt	-	-	(158,674)	-	(158,674)
Net Cash Used in Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>(874,613)</u>	<u>(215,755)</u>	<u>(1,090,368)</u>
<b>Cash Flows From Investing Activities:</b>					
Interest and dividends received	3,166	638	8,898	1,501	14,203
Net Cash Provided by Investing Activities	<u>3,166</u>	<u>638</u>	<u>8,898</u>	<u>1,501</u>	<u>14,203</u>
Net Increase (Decrease) in Cash and Cash Equivalents	355,879	(45,424)	799,233	(91,755)	1,017,933
Cash and Cash Equivalents, Beginning of Year	573,213	75,984	1,903,431	192,540	2,745,168
Cash and Cash Equivalents, End of Year	<u>\$ 929,092</u>	<u>\$ 30,560</u>	<u>\$ 2,702,664</u>	<u>\$ 100,785</u>	<u>\$ 3,763,101</u>

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS (CONTINUED)**  
**For the Year Ended December 31, 2016**

	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Enterprise Funds
<b>Reconciliation to Statement of Fund Net Position:</b>					
Cash and cash equivalents	\$ 929,092	\$ 30,560	\$ 1,054,493	\$ 100,785	\$ 2,114,930
Restricted assets - cash and cash equivalents	-	-	1,648,171	-	1,648,171
<b>Cash and Cash Equivalents, End of Year</b>	<b>\$ 929,092</b>	<b>\$ 30,560</b>	<b>\$ 2,702,664</b>	<b>\$ 100,785</b>	<b>\$ 3,763,101</b>
<b>Reconciliation of Operating Income to Net Cash Provided by (Used in) Operating Activities:</b>					
Operating income (loss)	\$ 267,349	\$ (265,197)	\$ (1,269,267)	\$ (2,961,808)	\$ (4,228,923)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation expense	-	-	2,538,228	2,847,192	5,385,420
Changes in assets and liabilities:					
Accounts receivable	(18,749)	13,176	(1,129,196)	146,759	(988,010)
Intergovernmental receivables	-	-	511,571	248	511,819
Due from other funds	(78,655)	23,155	(111,032)	(1,173,537)	(1,340,069)
Inventories	-	-	72,137	-	72,137
Prepaid items	-	-	6,935	1,209	8,144
Deferred inflows and outflows - pension plans	-	-	54,300	59,423	113,723
Customer deposits	-	-	34,255	-	34,255
Accounts payable	205,778	(59,640)	(896,619)	(117,076)	(867,557)
Other liabilities	-	-	28,993	-	28,993
Due to other funds	-	-	832,004	(69,895)	762,109
Total Adjustments	108,374	(23,309)	1,941,576	1,694,323	3,720,964
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>\$ 375,723</b>	<b>\$ (288,506)</b>	<b>\$ 672,309</b>	<b>\$ (1,267,485)</b>	<b>\$ (507,959)</b>
<b>Noncash Investing, Capital, and Financing Activities</b>					
Contributions of capital assets	\$ -	\$ -	\$ 22,000	\$ 5,438,366	\$ 5,460,366

The accompanying notes are an integral part of this statement.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2016**

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

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

**A. REPORTING ENTITY**

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

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

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

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

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

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

a. Blended Component Unit

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

b. Discretely Presented Component Unit

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

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2016**

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

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

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

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

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

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

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

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

The Parish reports the following major governmental funds:

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

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

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

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

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

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

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

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

*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.

*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.

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.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

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

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

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

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

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

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

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

**D. BUDGETARY ACCOUNTING**

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

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

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

**E. ENCUMBRANCES**

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

**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.



**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

**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. INVENTORIES**

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

**J. PREPAID ITEMS**

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

**K. RESTRICTED ASSETS**

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

**L. CAPITAL ASSETS**

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

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

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

**M. COMPENSATED ABSENCES**

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

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

The accumulation of sick leave is nominal at December 31, 2016. Therefore, a liability for compensated absences due to employees has not been included in the basic financial statements.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

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

**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.

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.

**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.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2016**

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

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.
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.

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.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

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

**R. SALES TAXES**

The St. John the Baptist Parish School Board (the "School Board"), a separate entity, collects five percent (5%) in sales and use tax. The sales and use tax is collected by an independent contractor, who is contracted through the School Board and serves as the sales tax department. Two and one-quarter percent (2.25%) of the taxes collected are remitted to the Parish Council. One-half percent (.5%) of the taxes collected are remitted to the St. John the Baptist Parish Sheriff's Office (the "Sheriff's Office"). The School Board's costs of collecting the funds are shared proportionally by the Council, Sheriff's Office and the School Board. Sales and use tax revenues recognized in 2016 totaled \$21,295,703.

**S. ACCOUNTING ESTIMATES**

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

**T. DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES**

Deferred Outflows of Resources – In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expense until then. The Parish has several items that meet this criterion, including contributions made to the pension plan in 2016 and deferrals of pension expense.

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

**U. PENSIONS**

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

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

**V. ADOPTION OF NEW FINANCIAL ACCOUNTING STANDARDS**

The following Accounting Standards Update (“ASU”) recently issued and adopted by the GASB impacted the District Attorney’s financial statements:

In June 2015, the GASB issued Statement No. 73 – Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68. This Statement clarifies the application of certain provisions of Statements 67 and 68 with regard 1) information that is required to be presented as notes to the 10-year schedules of required supplementary information about investment-related factors that significantly affect trends in the amounts reported, 2) accounting and financial reporting for separately financed specific liabilities of individual employers and nonemployer contributing entities for defined benefit pensions, and 3) timing of employer recognition of revenue for the support of nonemployer contributing entities not in a special funding situation. Adoption of this statement for the year ended December 31, 2016 resulted in additional note disclosures for the supplemental pension schedules on pages 105. The implementation of GASB 73 had no effect on beginning fund balance or beginning net position.

In August 2015, the GASB issued Statement No. 77 – Tax Abatement Disclosures. The objective of this Statement is to improve financial reporting by giving users of financial statements essential information that is not consistently or comprehensively reported to the public at present. Financial statement users need information about certain limitations on a government’s ability to raise resources. This includes limitations on revenue-raising capacity resulting from governmental programs that use tax abatements to induce behavior by individuals and entities that is beneficial to the government or its citizens. Tax abatements are widely used by state and local governments, particularly to encourage economic development. This Statement is effective for financial statements for periods beginning after December 15, 2015. Adoption of this statement for the year ended December 31, 2016 resulted in additional note disclosures at Note 21. The implementation of GASB 77 had no effect on beginning fund balance or beginning net position.

In March 2016, the GASB issued Statement No. 82 – Pension Issues-an amendment of GASB Statements No. 67, No. 68, and No.73. This Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. This Statement is effective for periods beginning after June 15, 2016. The Parish implemented early adoption of this statement for the year ended December 31, 2016, which did not result in a material impact on the financial statements.

**W. FUTURE ACCOUNTING PRONOUNCEMENTS**

In June 2015, the GASB issued Statement No. 75 – Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. This Statement replaces the requirements of

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

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

Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB. The provisions of this Statement are effective for financial statements for periods beginning after June 15, 2017. The impact of the implementation of this Statement to the Parish's financial statements has not been assessed at this time.

In March 2017, the GASB issued Statement No. 85 – Omnibus 2017. The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]). The provisions of this Statement are effective for financial statements for periods beginning after June 15, 2017. The impact of the implementation of this Statement to the Parish's financial statements has not been assessed at this time.

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

Budget

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

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

Deficit Fund Balances /Net Position

The following funds had a deficit in fund balance at December 31, 2016:

Special Revenue Funds

Hurricane Isaac CDBG Fund	<u>\$ (403,438)</u>
---------------------------	---------------------

The deficit fund balance in the above fund is primarily the result of unearned revenues resulting from Federal receivables. The deficit in the Hurricane Isaac CDBG Fund will be resolved when receivables are collected and revenues are recognized.

Hurricane Isaac Fund	<u>\$ (1,338,406)</u>
----------------------	-----------------------

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

CDBG Fund	<u>\$ (248,421)</u>
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The deficit fund balance in the above fund is primarily the result of unearned revenues resulting from Federal receivables. The deficit in the CDBG Fund will be resolved when receivables are collected and revenues are recognized.

**NOTE 3 - AD VALOREM TAX**

Ad valorem taxes are levied each November 15th on the assessed value listed as of the prior January 1st for all real property located in the Parish. The ad valorem tax is due and becomes an enforceable lien on property on the first day of the month following the filing of the tax rolls by the Assessor with the Louisiana Tax Commissions (December 1st). The tax is delinquent thirty days after the due date. The ad valorem tax assessment for fiscal 2016 was formally levied in November 2016 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 COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

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

The following is a summary of authorized and levied ad valorem taxes for 2016:

<u>Parishwide Taxes</u>	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parishwide	4.09	4.09	Permanent
Courthouse and Jail	1.00	1.00	12/31/25
Library	9.94	9.94	12/31/17
Council on Aging	0.99	0.99	12/31/23
Road Lighting District No.1	3.83	3.83	12/31/17?
Mosquito Abatement District	0.48	0.48	12/31/18
Juvenile Detention Center	1.00	1.00	12/31/29
Health Unit	0.96	0.96	12/31/17
Public Buildings ARC Maintenance	0.97	0.97	12/31/22
Animal Control Facilities	0.75	0.75	04/21/21
General Obligation Bonds	12.50	12.50	03/01/24
Recreation Facilities	2.25	2.25	04/21/21

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

At December 31, 2016, the Parish had cash and cash equivalents as follows:

Bank accounts per Statement of Net Position \$ 68,380,558

Of the total cash and cash equivalents, shown above, \$66,732,387 is unrestricted and \$1,648,171 is restricted assets. Restricted cash is included with restricted assets on the combined Statement of Net Position. In the proprietary funds, restricted cash equals \$1,648,171 and unrestricted cash equals \$2,114,930 for total cash of \$3,763,101.

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 \$70,024,779.

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. \$ 70,024,779

**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.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

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

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

**Credit Risk of Debt Investments**

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

**Concentration of Credit Risk**

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

**Interest Rate Risk**

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

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2016**

**NOTE 5 - RECEIVABLES**

Receivables at December 31, 2016 for the Parish's individual major funds and nonmajor funds, including the applicable allowances for uncollectible accounts, are as follows:

	General Fund	Governmental Activities										Total Governmental Activities	
		Sales Tax District	Roads and Bridges	1992 G.O. Sinking	2014 G.O. Bond	Fire Services	Hurricane Isaac CDBG	Hurricane Isaac	Nonmajor Funds				
Taxes:													
Ad Valorem Sales and Use	\$ 2,018,558	\$ -	\$ -	\$ 4,955,436	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,247,522	\$ 11,221,516
	17,627	1,738,393	695,048	-	-	926,733	-	-	-	-	-	695,048	4,072,849
Intergovernmental	42,252	-	100,327	-	900,513	3,528	1,166,788	1,458,762	292,384	-	-	-	3,964,554
Accounts Receivable	136,568	-	-	-	-	21,461	-	-	157,025	-	-	-	315,054
Other Receivable	-	-	30,630	11,963	-	-	-	-	105,855	-	-	-	148,448
Gross Receivables	2,215,005	1,738,393	826,005	4,967,399	900,513	951,722	1,166,788	1,458,762	5,497,834	19,722,421	-	-	19,722,421
Less: Allowance For Estimated Uncollectable	(43,548)	-	-	(106,945)	-	-	-	-	(60,473)	(210,966)	-	-	(210,966)
Net Receivables	\$ 2,171,457	\$ 1,738,393	\$ 826,005	\$ 4,860,454	\$ 900,513	\$ 951,722	\$ 1,166,788	\$ 1,458,762	\$ 5,437,361	\$ 19,511,455	\$ 5,437,361	\$ 19,511,455	\$ 19,511,455

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

**NOTE 5 – RECEIVABLES (CONTINUED)**

	Business-type Activities					Total Business-Type Activities
	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Business-Type Activities	
<b>Taxes:</b>						
Ad Valorem	\$ -	\$ 190,287	\$ -	\$ -	\$ -	\$ 190,287
Sales & Use	-	-	-	-	-	-
<b>Intergovernmental</b>	-	-	-	256,629	-	256,629
<b>Accounts Receivable</b>	166,767	25,920	5,713,975	222,464	-	6,129,126
<b>Other Receivable</b>	-	-	5,931	-	-	5,931
<b>Gross Receivables</b>	166,767	216,207	5,719,906	479,093	-	6,581,973
<b>Less: Allowance For Estimated Uncollectable</b>	(3,819)	(5,140)	(2,329,160)	-	-	(2,338,119)
<b>Net Receivables</b>	\$ 162,948	\$ 211,067	\$ 3,390,746	\$ 479,093	\$ -	\$ 4,243,854

**(Concluded)**

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

**NOTE 5 - RECEIVABLES (CONTINUED)**

An allowance for estimated uncollectible receivables is established based on historical collection experience and other relevant circumstances. The allowance for estimated uncollectible receivables at December 31, 2016, consisted of the following:

General Fund	\$	43,548
Non major Funds:		
Ambulance Fund		253
Juvenile Detention Center		8,556
Street Lights		32,414
Recreation		19,250
Total Nonmajor		<u>60,473</u>
Debt Service Fund:		
General Obligation Bond Series 1992		106,945
Enterprise Funds:		
Solid Waste		3,819
Mosquito Abatement		5,140
Utilities System		2,329,160
Total Enterprise Funds		<u>2,338,119</u>
Total allowance for uncollectible accounts	\$	<u>2,549,085</u>

Upon further analysis of the Utilities System accounts receivable at December 31, 2016, an allowance was established for all inactive account balances. An allowance for estimated uncollectible receivables on the remaining active account balances is based on historical collection experience.

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2016**

**NOTE 6 – CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2016 was as follows:

	<u>January 1,</u> <u>2016</u>	<u>Additions</u>	<u>Reductions</u>	<u>December 31,</u> <u>2016</u>
<b>Governmental Activities</b>				
Capital assets not being depreciated:				
Land	\$ 3,976,254	\$ -	\$ -	\$ 3,976,254
Construction-in-progress	<u>19,377,842</u>	<u>10,740,037</u>	<u>(15,855,417)</u>	<u>14,262,462</u>
 Total capital assets not being depreciated	 <u>23,354,096</u>	 <u>10,740,037</u>	 <u>(15,855,417)</u>	 <u>18,238,716</u>
Capital assets being depreciated:				
Buildings and building improvements	37,776,568	6,753,786	-	44,530,354
Infrastructure	175,309,254	749,678	-	176,058,932
Drainage system	21,511,211	3,232,414	-	24,743,625
Furniture, fixtures, and equipment	11,615,820	1,388,017	-	13,003,837
Vehicles	<u>12,211,563</u>	<u>113,360</u>	<u>-</u>	<u>12,324,923</u>
 Total capital assets being depreciated	 <u>258,424,416</u>	 <u>12,237,255</u>	 <u>-</u>	 <u>270,661,671</u>
Less accumulated depreciation:				
Buildings and building improvements	11,201,093	1,291,891	-	12,492,984
Infrastructure	149,244,505	1,770,834	-	151,015,339
Drainage system	7,216,789	564,160	-	7,780,949
Furniture, fixtures, and equipment	8,863,221	631,412	-	9,494,633
Vehicles	<u>8,084,099</u>	<u>549,141</u>	<u>-</u>	<u>8,633,240</u>
 Total accumulated depreciation	 <u>184,609,707</u>	 <u>4,807,438</u>	 <u>-</u>	 <u>189,417,145</u>
 Total capital assets being depreciated, net	 <u>73,814,709</u>	 <u>7,429,817</u>	 <u>-</u>	 <u>81,244,526</u>
 Total governmental activities capital assets, net	 <u>\$ 97,168,805</u>	 <u>\$ 18,169,854</u>	 <u>\$ (15,855,417)</u>	 <u>\$ 99,483,242</u>

The remaining \$5,460,366 of completed capital projects were transferred to the business-type activities and are shown in the next table.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

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

	<u>January 1, 2016</u>	<u>Additions</u>	<u>Reductions</u>	<u>December 31, 2016</u>
<b>Business-Type Activities</b>				
Capital assets not being depreciated:				
Land	\$ 1,678,616	\$ -	\$ -	\$ 1,678,616
Construction-in-progress	<u>3,349,812</u>	<u>304,714</u>	<u>(3,470,612)</u>	<u>183,914</u>
Total capital assets not being depreciated	<u>5,028,428</u>	<u>304,714</u>	<u>(3,470,612)</u>	<u>1,862,530</u>
Capital assets being depreciated:				
Buildings and building improvements	14,543,267	58,170	-	14,601,437
Systems – water and sewer	210,670,583	9,464,256	-	220,134,839
Furniture, fixtures, and equipment	5,779,544	27,682	-	5,807,226
Vehicles	<u>1,850,204</u>	<u>40,909</u>	<u>-</u>	<u>1,891,113</u>
Total capital assets being depreciated	<u>232,843,598</u>	<u>9,591,017</u>	<u>-</u>	<u>242,434,615</u>
Less accumulated depreciation:				
Buildings and building improvements	3,090,547	390,260	-	3,480,807
Systems – water and sewer	103,457,945	4,702,188	-	108,160,133
Furniture, fixtures, and equipment	2,776,549	245,951	-	3,022,500
Vehicles	<u>1,689,979</u>	<u>47,021</u>	<u>-</u>	<u>1,737,000</u>
Total accumulated depreciation	<u>111,015,020</u>	<u>5,385,420</u>	<u>-</u>	<u>116,400,440</u>
Total capital assets being depreciated, net	<u>121,828,578</u>	<u>4,205,597</u>	<u>-</u>	<u>126,034,175</u>
Total business-type activities capital assets, net	<u>\$ 126,857,006</u>	<u>\$ 4,510,311</u>	<u>\$ (3,470,612)</u>	<u>\$ 127,896,705</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

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

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

<b>Governmental activities:</b>	
General government	\$ 616,136
Public safety	866,444
Public works	2,606,473
Culture and recreation	674,078
Economic development	7,021
Health & welfare	<u>37,286</u>
Total	<u>\$ 4,807,438</u>
<b>Business-type activities:</b>	
Solid Waste	\$ -
Utilities Operations	2,538,228
Mosquito Operations	-
Sewerage Operations	<u>2,847,192</u>
Total	<u>\$ 5,385,420</u>

Construction in progress is comprised of the following:

	<u>Expended to December 31, 2016</u>
<b>Governmental Activities:</b>	
Hemlock Fire Station	\$ 2,958,070 ✓
Eastbank Complex	1,884,543 ✓
Generator Installation	1,504,859 ✓
Reserve Drainage III	1,333,667 ✓
Eastbank Miss Trail Phase III	942,958 ✓
Fairway Bridge	594,728 ✓
Inflow & Infiltration	581,692 ✓
Oxidation Pond	448,474 ✓
Peavine Boat Launch	355,486 ✓
Airline Hwy Improvements	315,600 ✓
Garyville Timbermill Trail Ph II	310,804 ✓
HMGP Bar Screen Cleaners	289,419 ✓
Westbank Senior Center	262,582 ✓
Sewer Manhole	243,538 ✓
Infiltration Repairs	237,543 ✓
Reserve Drainage HMGP	228,335 ✓
Water Source Evaluation	208,856 ✓
Foxwood - Drainage	205,151 ✓ <i>complete</i>
Vicknair Canal	203,088 ✓
HMGP – Electrical Components	178,742 ✓
Levee Project	142,345 ✓



**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

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

CIAP West Lac Des Allemands Ph II	141,848 ✓
HMGP Laplace Heights	124,195 ✓
Animal Shelter Expansion	115,127 ✓
HGMP Marigold St.	93,586 ✓
HMGP Belle Pointe Drainage	91,430 ✓
Eastbank Miss Trail Phase IV	83,018 ✓
Safe Room	70,659 ✓
HMGP River Forest	47,919 ✓
HMGP Airport Pump St	38,800 ✓
Woodland Bridge	25,400 ✓
<b>Total Governmental Activities</b>	<b><u>\$ 14,262,462</u></b>

**Business-type Activities:**

Lions Plant Intake	133,531 ✓
Lions Plant Filter	30,781 ✓
WWTP Effluent Force Main	<u>19,602 ✓</u>
<b>Total Business-Type Activities</b>	<b><u>183,914</u></b>

**TOTAL CONSTRUCTION IN PROGRESS     \$ 14,446,376**

*< 205,1517 Jorkwood*

The Parish has committed to spending approximately \$14 million to complete the above projects.

**NOTE 7 - PENSION PLAN**

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

**General Information about the Pension Plans**

**Plan Descriptions**

**FRS**

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

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

employees through the system in accordance with benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

**PERS**

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

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

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

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

**RVERS**

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

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

**DARS**

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

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

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

**Benefits Provided**

FRS

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

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

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

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

PERS

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

For employees hired prior to January 1, 2007:

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

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

For employees hired after January 1, 2007:

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

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

**RVERS**

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

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

Any member whose withdrawal from service occurs prior to attaining the age of sixty years, who shall have completed ten 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

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

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

**Disability Benefits**

**PERS**

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

**RVERS**

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

**DARS**

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

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

**Survivor Benefits**

**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 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 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 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.

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**NOTE 7 - 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 the deferred retirement option plan, employer and employee contributions to the system cease. The monthly retirement benefit that would have been payable is paid into the deferred retirement option plan account. Upon termination of employment, a participant in the program shall receive, at his option, a lump-sum payment from the account or an annuity based on the deferred retirement option plan account balance 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 deferred retirement option plan 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.

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**NOTE 7 - 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.



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

**DARS**

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

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

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

**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

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

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 2.5% 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 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 DA System must meet certain criteria detailed in the statute related to funding status and interest earnings.

**Contributions**

**FRS**

Contributions for all members are established by statute at 10.0% for wages above poverty and 8.0% for wages below poverty for the years ending/ended June 30, 2017 and 2016. The contributions are deducted from the member's salary and remitted by the Parish.

According to state statute, employer contributions are actuarially determined each year. For the years ending/ended June 30, 2017 and 2016, the actuarially determined contribution rates were 27.09% and 25.44%, respectively, of member's compensation. However, for the years ending/ended June 30, 2017 and 2016, employer contributions were 25.25% and 27.25%, respectively, of covered payroll above poverty and 27.25% and 29.25%, respectively, 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

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

effective. Contributions to the pension plan from the Parish were \$515,892 for the year ended December 31, 2016.

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, 2016, and were excluded from pension expense.

**PERS**

Contributions for all members are established by statute at 9.5% of compensation for the year ended December 31, 2016. The contributions are deducted from the member's salary and remitted by the Parish.

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2016, the actuarially determined contribution rate was 10.52% of member's compensation for Plan A. However, the actual rate for the year ended December 31, 2016 was 13.00% 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 \$1,357,567 for the year ended December 31, 2016.

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, 2016.

**RVERS**

Contributions for all members are established by statute at 7.0% of compensation for the years ending/ended June 30, 2017 and 2016. The contributions are deducted from the member's salary and remitted by the Parish.

According to state statute, contribution requirements for all employers are actuarially determined each year. For the years ending/ended June 30, 2017 and 2016, the actuarially determined contribution rates were 14.12% and 14.70%, respectively, of member's compensation. However, for the years ending/ended June 30, 2017 and 2016, the actual employer contribution rates were 20.00% and 22.50%. The actual rate differs from the actuarially required rate due to state statutes that require the contribution rate be calculated and set two years prior to the year effective. Contributions to the pension plan from the Parish were \$9,414 for the year ended December 31, 2016.

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

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, 2016.

**DARS**

Contributions for all members are established by statute at 8.0% of compensation for the years ending/ended June 30, 2017 and 2016. The contributions are deducted from the member's salary and remitted by the Parish.

According to state statute, contribution requirements for all employers are actuarially determined each year. For the years ending/ended June 30, 2017 and 2016, the actuarially determined employer contribution rate was 0.0% of member's compensation. However, for the years ending/ended June 30, 2017 and 2016, the actual employer contribution rates were 0.0% and 3.5%. 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 \$626 for the year ended December 31, 2016.

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, 2016.

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

At December 31, 2016, the Parish reported a combined liability of \$10,474,864 for its proportionate share of the Net Pension liabilities (NPL). The NPL for FRS, PERS, RVERS, and DARS was measured as of June 30, 2016, December 31, 2015, June 30, 2016, and June 30, 2016, respectively, and the total pension liability used to calculate the NPL was determined based on an actuarial valuation as of those dates. The Parish's proportion of the NPL was based on a projection of the Parish's long-term share of contributions to the pension plan relative to the projected contribution of all participating employers, actuarially determined.

The following table reflects the Parish's proportionate share of the Net Pension Liability for each of the pension plans, the proportion at June 30, 2016 (December 31, 2015 for PERS) and the change compared to the June 30, 2015 (December 31, 2014 for PERS) proportion.

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

	Net Pension Liability at December 31, 2016	Proportion at Measurement Date	Increase (Decrease) to Prior Measurement Date
<b>FRS</b>	\$ 5,706,193	0.872386%	-0.003312%
<b>PERS</b>	4,667,762	1.773272%	0.026262%
<b>RVRS</b>	90,543	0.319091%	-0.001743%
<b>DARS</b>	10,366	0.054155%	-0.011520%
	<u>\$ 10,474,864</u>		

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, 2016.

	Pension Expense	Amortization	Total
<b>FRS</b>	\$ 868,856	\$ (535,896)	\$ 332,960
<b>PERS</b>	2,016,543	(1,463,504)	553,039
<b>RVRS</b>	20,475	(9,886)	10,589
<b>DARS</b>	2,478	(1,237)	1,241
	<u>\$ 2,908,352</u>	<u>\$ (2,010,523)</u>	<u>\$ 897,829</u>

At December 31, 2016, the Parish reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u><b>FRS</b></u>	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 225,873
Changes in assumptions	49,176	1,590
Net difference between projected and actual earnings on pension plan investments	1,371,391	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	373,765	448,400
Employer contributions subsequent to the measurement date	242,742	-
Total FRS	<u>\$ 2,037,074</u>	<u>\$ 675,863</u>

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

**PERS**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 741,833
Changes in assumptions	4,271,131	-
Net difference between projected and actual earnings on pension plan investments	1,040,051	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	11,484	20,596
Employer contributions subsequent to the measurement date	1,357,567	-
Total PERS	\$ 6,680,233	\$ 762,429

**RVERS**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 9,126
Changes in assumptions	24,900	-
Net difference between projected and actual earnings on pension plan investments	3,048	3,396
Changes in proportion and differences between employer contributions and proportionate share of contributions	5,818	419
Employer contributions subsequent to the measurement date	4,519	-
Total RVERS	\$ 38,285	\$ 12,941

**DARS**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 4,176
Changes in assumptions	1,955	2,298
Net difference between projected and actual earnings on pension plan investments	7,947	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,884	6,797
Employer contributions subsequent to the measurement date	-	-
Total DARS	\$ 11,786	\$ 13,271

**ST. JOHN THE BAPTIST PARISH COUNCIL  
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NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
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**NOTE 7 - PENSION PLAN (CONTINUED)**

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
<b>FRS</b>	\$ 2,037,074	\$ 675,863
<b>PERS</b>	6,680,233	762,429
<b>RVERS</b>	38,285	12,941
<b>DARS</b>	11,786	13,271
	<u>\$ 8,767,378</u>	<u>\$ 1,464,504</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, 2017.

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

	<u>Subsequent Contributions</u>
<b>FRS</b>	\$ 242,742
<b>PERS</b>	1,357,567
<b>RVERS</b>	4,519
<b>DARS</b>	-
	<u>\$ 1,604,828</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:	<b>FRS</b>	<b>PERS</b>	<b>RVERS</b>	<b>DARS</b>	<b>Total</b>
2017	\$ 274,220	\$ 1,204,755	\$ 7,343	\$ (1,624)	\$ 1,484,694
2018	274,220	1,204,756	3,720	(1,623)	1,481,073
2019	360,361	1,271,690	6,235	1,262	1,639,548
2020	169,504	879,036	3,527	1,314	1,053,381
2021	50,839	-	-	(405)	50,434
2022	(10,675)	-	-	(409)	(11,084)
	<u>\$ 1,118,469</u>	<u>\$ 4,560,237</u>	<u>\$ 20,825</u>	<u>\$ (1,485)</u>	<u>\$ 5,698,046</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

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

**Actuarial Assumptions**

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2016 are as follows:

	<b>FRS</b>	<b>PERS</b>
<b>Valuation Date</b>	June 30, 2016	June 30, 2016
<b>Actuarial Cost Method</b>	Entry Age Normal Cost	Entry Age Normal Cost
<b>Actuarial Assumptions:</b>		
<b>Expected Remaining Service Lives</b>	7 years	3 years
<b>Investment Rate of Return</b>	7.500% per annum.	7.00%, net of investment expense, including inflation.
<b>Inflation Rate</b>	2.875% per annum.	2.50% per annum.
<b>Salary Increases</b>	Vary from 15.0% in the first two years of service to 4.75% after 25 years	5.25% (2.5% Inflation, 2.75% Merit)
<b>Cost of Living Adjustments</b>	Only those previously granted	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.



**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

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

**Mortality**

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

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

**Termination, Disability, and Retirement**

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

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

**RVERS**

**DARS**

	<b>RVERS</b>	<b>DARS</b>
<b>Valuation Date</b>	June 30, 2016	June 30, 2016
<b>Actuarial Cost Method</b>	Entry Age Normal Cost	Entry Age Normal Cost
<b>Actuarial Assumptions:</b>		
<b>Expected Remaining Service Lives</b>	5 years	7 years
<b>Investment Rate of Return</b>	7.00%, net of investment expense.	7.00%, net of investment expense.
<b>Inflation Rate</b>	2.50% per annum.	2.50% per annum.
<b>Salary Increases</b>	6.0% (2.5% Inflation, 3.5% Merit).	5.50% (2.50% Inflation, 3.00% Merit).

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

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

<b>Cost of Living Adjustments</b>	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.
<b>Mortality</b>	RP-2000 Combined Healthy Mortality Table for active members, healthy annuitants and beneficiaries. RP-2000 Disabled Lives Mortality Table for disabled annuitants. The mortality was projected forward to a period equivalent to the estimated duration of the System's liabilities. The mortality tables selected were set forward or set back to approximate mortality improvement.	The RP 2000 Combined Healthy with White Collar Adjustment Sex Distinct Tables (set back 1 year for females) projected to 2032 using Scale AA were selected for employee, annuitant, and beneficiary mortality. The RP 2000 Disabled Lives Mortality Table set back 5 years for males and set back 3 years for females was selected for disable annuitants. Setbacks in these tables were used to approximate mortality improvement.
<b>Termination, Disability, and Retirement</b>	Termination, disability, and retirement assumptions were projected based on a five-year (2009-2014) experience study on plan data.	Termination, disability, and retirement assumptions were projected based on a five-year (2009-2014) experience study on plan data.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

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

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
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NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

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

Best estimates of the arithmetic real rates of return for each major asset class included in the PERS' target asset allocation as of December 31, 2015 is summarized in the following table:

<b>PERS</b>		
<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Rate of Return</b>
Fixed Income	34%	1.06%
Equity	51%	3.56%
Alternatives	12%	0.74%
Real assets	3%	0.19%
<b>Totals</b>	<b>100%</b>	<b>5.55%</b>
Inflation		2.00%
Expected Arithmetic Nominal Return		<b>7.55%</b>

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, 2016 is summarized in the following table:

<b>Asset Class</b>	<b>Target Allocation</b>			<b>Long-Term Expected Portfolio Real Rate of Return</b>		
	<b>FRS</b>	<b>RVERS</b>	<b>DARS</b>	<b>FRS</b>	<b>RVERS</b>	<b>DARS</b>
Domestic equities	51.0%	43.0%	57.7%	6.77%	3.00%	3.56%
International equities	-	15.0%	-	-	1.28%	-
Domestic fixed income	24.0%	20.0%	33.0%	1.85%	0.50%	2.26%
International fixed income	-	10.0%	-	-	0.35%	-
Alternative investments	15.0%	5.0%	4.80%	6.77%	0.29%	0.50%
Global asset allocation	-	-	-	-	-	-
Real assets	-	10.0%	4.50%	-	0.45%	0.02%
Other	10.0%	-	-	4.30%	-	-
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>5.34%</b>	<b>5.87%</b>	<b>6.34%</b>
Inflation				3.00%	2.50%	2.70%
Expected Arithmetic Nominal Return				<b>8.34%</b>	<b>8.37%</b>	<b>9.04%</b>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

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

**Discount Rate**

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of each of the system's actuary. Based on those assumptions, each of the system's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate used to measure the total pension liability for PERS was 7.0% for the year ended December 31, 2015. The discount rate used to measure the total pension liability for FRS was 7.5% and for DARS and RVERS was 7.0% for the year ended June 30, 2016.

**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
<b>FRS</b>			
Discount rate	6.5%	7.5%	8.5%
Parish's proportionate share of NPL	\$ 7,774,227	\$ 5,706,193	\$ 3,967,015
<b>PERS</b>			
Discount rate	6.0%	7.0%	8.0%
Parish's proportionate share of NPL	\$ 11,694,439	\$ 4,667,762	\$ (1,270,628)
<b>RVERS</b>			
Discount rate	6.0%	7.0%	8.0%
Parish's proportionate share of NPL	\$ 125,880	\$ 90,543	\$ 60,099
<b>DARS</b>			
Discount rate	6.0%	7.0%	8.0%
Parish's proportionate share of NPL	\$ 39,114	\$ 10,366	\$ (6,990)

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

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

**Support of Non-employer Contributing Entities**

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

During the year ended December 31, 2016, the Parish recognized revenue as a result of support received from non-employer contributing entities for the following amounts for each pension plan:

	<b>Non-employer Contributing Entity Revenue</b>
<b>FRS</b>	\$ 216,574
<b>PERS</b>	129,028
<b>RVERS</b>	8,908
<b>DARS</b>	4,689
	\$ 359,199

**Pension Plan Fiduciary Net Position**

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

**Payables to the Pension Plan**

At December 31, 2016, the Parish had payables to the pension plans totaling \$552,130 for the December 2016 employee and employer legally required contributions. Outstanding balances will be applied to the Parish's required monthly contribution. The amounts due are included in liabilities under the amounts reported as salaries and payroll deductions payable. The balance due to each of the pension plans is as follows:

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
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**NOTE 7 - PENSION PLAN (CONTINUED)**

	<b>Payables</b>
<b>FRS</b>	\$ 33,442
<b>PERS</b>	518,688
	\$ 552,130

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

**Plan Description.** St. John the Baptist Parish Council's medical benefits are provided through a single-employer 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.

Dental insurance coverage is provided to retirees. The employer pays 100% of the cost of the dental insurance for the retiree and dependents. We have used the unblended rates provided. All of the assumptions used for the valuation of the medical benefits have been used for dental insurance except for the trend assumption; zero trend was used for dental insurance. The dental actuarial costs and liabilities are included in the medical results.

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. Since GASB Codification Section P50 requires the use of "unblended" rates, we have used the 94GAR mortality table described above to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance. All of the assumptions used for the valuation of the medical benefits have been used except for the trend assumption; zero trend was used for life insurance. Retiree insurance coverage amounts are reduced to 50% at age 70.

**Contribution Rates** - Effective March 1, 2016, retirees are required to pay 15% of the pre-Medicare retiree health premium. This 15% was later deferred until 2021 with a "sunset" provision by the Parish Council. The plan provisions and contribution rates are contained in the official plan documents.

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NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
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**NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)**

**Fund Policy** - Until 2008, the Parish recognized the cost of providing post-employment medical and life insurance benefits (the Parish's portion of the retiree medical and life insurance benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. In 2016 and 2015, the Parish Council's portion of health care and life insurance funding cost for retired employees totaled \$977,127 and \$661,661, respectively.

Effective January 1, 2008, the Parish implemented Government Accounting Standards Board Codification Section P50, *Accounting and Financial Reporting by Employers for Post-employment Benefits Other than Pensions* (GASB Codification Section). This amount was applied toward the Net OPEB Benefit Obligation as shown in the following table.

**Annual Required Contribution** - The Parish's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB Codification Section P50. The ARC is the sum of the Normal Cost plus the contribution to amortize the Unfunded Actuarial Accrued Liability (UAAL). A level dollar, open amortization period of 30 years (the maximum amortization period allowed by GASB Codification Section P50) has been used for the post-employment benefits. The actuarially computed ARC is as follows:

	<u>2016</u>	<u>2015</u>
Normal cost	\$ 824,397	\$ 845,581
30-year UAL amortization amount	1,484,440	1,229,444
Annual required contribution (ARC)	<u>\$ 2,308,837</u>	<u>\$ 2,075,025</u>

**Net Post-employment Benefit Obligation (Asset)** - The table below shows the Parish's Net Other Post-employment Benefit (OPEB) Obligation for years ended December 31:

	<u>2016</u>	<u>2015</u>
Beginning Net OPEB Obligation	\$ 10,777,880	\$ 9,534,518
Annual required contribution	2,308,837	2,075,025
Interest on Net OPEB Obligation	431,114	381,381
ARC Adjustment	<u>(623,287)</u>	<u>(551,383)</u>
OPEB Cost	2,116,664	1,905,023
Contribution to Irrevocable Trust	-	-
Current year retiree premium	<u>(977,127)</u>	<u>(661,661)</u>
Change in Net OPEB Obligation	<u>1,139,537</u>	<u>1,243,362</u>
Ending Net OPEB Obligation	<u>\$ 11,917,417</u>	<u>\$ 10,777,880</u>



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

The following table shows the Parish's annual post-employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post-employment benefits (PEB) liability for last year and this year:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual Cost Contributed</u>	<u>Net OPEB Liability (Asset)</u>
December 31, 2016	\$ 2,116,663	46.16%	\$11,917,417
December 31, 2015	\$ 1,905,023	34.73%	\$10,777,880
December 31, 2014	\$ 1,902,329	32.63%	\$ 9,534,518

**Funded Status and Funding Progress** – In 2016 and 2015, the Parish made no contributions to its post employment benefits plan. The plan is not funded, has no assets, and hence has a funded ratio of zero. Based on the January 1, 2016 actuarial valuation, the most recent valuation, the Actuarial Accrued Liability (AAL) at the end of the year December 31, 2016 was \$26,696,316 which is defined as that portion, as determined by a particular actuarial cost method (St. John the Baptist Parish Council uses the Projected Unit Credit Cost Method), of the actuarial present value of post employment plan benefits and expenses which is not provided by normal cost.

	<u>2016</u>
Actuarial Accrued Liability (AAL)	\$ 26,696,316
Actuarial Value of Plan Assets (AVP)	-
Unfunded Act. Accrued Liability (UAAL)	<u>\$ 26,696,316</u>
Funded Ratio (AVP/AAL)	0.00%
Covered Payroll (active plan members)	\$ 12,752,537
UAAL as a percentage of covered payroll	209.34%

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

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

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

perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

**Actuarial Cost Method** – The ARC is determined using the Projected Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality and turnover.

**Actuarial Value of Plan Assets** – There are not any plan assets. It is anticipated that in future valuations, should funding take place, a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Codification Section P50.

**Turnover Rate** – An age-related turnover scale based on actual experience has been used. The rates, when applied to the active employee census, produce a composite average annual turnover of approximately 9%.

**Post-employment Benefit Plan Eligibility Requirements** – Based on past experience, it has been assumed that entitlement to benefits will commence three years after eligibility to enter the D.R.O.P., as described above under "Plan Description". Medical benefits are provided to employees upon actual retirement.

**Investment Return Assumption (Discount Rate)** – GASB Codification Section P50 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 4% annual investment return has been used in this valuation.

**Health Care Cost Trend Rate** – The expected rate of increase in medical cost is based on a graded schedule beginning with 8% annually, down to an ultimate annual rate of 5.0% for ten years out and later.

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

**Method of Determining Value of Benefits** – The "value of benefits" has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be

**ST. JOHN THE BAPTIST PARISH COUNCIL  
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NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

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

paid. The employer pays 100% of the cost of the medical insurance for the retirees and 50% for dependents. The rates provided applicable before age 65 are "blended" rates. Since GASB Codification Section P50 mandates that "unblended" rates be used, we have estimated the "unblended" rates before Medicare eligibility to be 130% of the blended rates. The rates provided applicable after Medicare eligibility were unblended as required.

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

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

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

**Below is a summary of OPEB cost and contributions for the last three fiscal calendar years.**

	OPEB Costs and Contributions		
For the year ended December 31,	2016	2015	2014
OPEB Cost	\$ 2,116,664	\$ 1,905,023	\$ 1,902,329
Contribution	-	-	-
Retiree premium	977,127	661,661	620,641
Total contribution and premium	977,127	661,661	620,641
Change in net OPEB obligation	\$ 1,139,537	\$ 1,243,362	\$ 1,281,688
% of contribution to cost	0.00%	0.00%	0.00%
% of contribution plus premium to cost	46.16%	34.73%	32.63%

The Schedule of Funding Progress for Other Post-Employment Benefits immediately following the notes to the financial statements presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing relative to the actuarial accrued liability for benefits over time.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
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NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
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**NOTE 9 - ACCOUNTS, SALARIES, AND OTHER PAYABLES**

The following is a summary of accounts, contracts, salaries, and other payables as of December 31, 2016.

	Class of Payable				
	Salaries	Withholdings	Contracts	Accounts	Total
General Fund	\$ 136,314	\$ 212,431	\$ -	\$ 591,315	\$ 940,060
Road & Bridges	103,876	98,293	30,238	432,192	664,599
2010 Sewer Construction	-	-	-	104,739	104,739
2014 General Obligation	-	-	103,820	843,734	947,554
Fire Services	-	-	-	228,921	228,921
Isaac Recovery CDBG	-	-	261,028	964,983	1,226,011
Solid Waste	-	-	-	576,042	576,042
Utilities	80,858	75,929	-	356,656	513,443
Sewerage	80,053	8,847	-	390,144	479,044
Non-major funds	<u>52,810</u>	<u>5,714</u>	<u>355,932</u>	<u>1,268,241</u>	<u>1,682,697</u>
Total	<u>\$ 453,911</u>	<u>\$ 401,214</u>	<u>\$ 751,018</u>	<u>\$ 5,791,767</u>	<u>\$ 7,363,110</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

**NOTE 10 - CAPITAL LEASES**

Leases are accounted for in accordance with GASB Codification Section L20-Leases, which requires classification of leases as capital or operating leases. Governmental fund assets under capital leases are recorded in the government-wide financial statements.

The following is a schedule of capital lease obligations at December 31, 2016:

<u>Description</u>	<u>Capitalizable Amount</u>	<u>Interest Rate</u>	<u>Termination Date</u>	<u>Principal Balance</u>	<u>Interest to Maturity</u>
<b>Governmental Funds:</b>					
Motorola 911 Dispatch Furniture	\$ 361,359	3.52	12/1/2018	\$ 245,114	\$ 13,230

The following is a schedule of future minimum lease payments under capital leases and the present value of the net minimum lease payments as of December 31, 2016:

<u>Year Ending</u>	<u>Governmental Funds</u>
2017	\$ 129,172
2018	<u>129,171</u>
 Total Minimum Lease Payments	 258,343
Less: Amounts Representing Interest	<u>(13,229)</u>
 Present Value of Net Minimum Lease Payments	 <u>\$ 245,114</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2016**

**NOTE 11 - LONG-TERM DEBT**

The following is a summary of long-term debt transactions of the Parish for the year ended December 31, 2016:

	Balance January 1, 2016	Issues Additions Adjustments	Payments Expenditures Adjustments	Balance December 31, 2016	Due Within One Year
<b>Governmental Activities</b>					
General Obligation Bonds	\$ 66,685,000	\$ 20,390,000	\$ (23,190,000)	\$ 63,885,000	\$ 4,775,000
Certificates of Indebtedness	523,000	-	(161,000)	362,000	168,000
Public Improvement Bonds	14,280,000	-	(730,000)	13,550,000	765,000
Sales Tax & Revenue Bonds	5,933,000	-	(926,000)	5,007,000	1,014,000
State Revolving Fund Loan	933,199	8,987	(51,000)	891,186	52,000
Capital Lease Obligations	525,614	361,359	(641,859)	245,114	120,403
Net OPEB Obligation	10,777,880	2,116,664	(977,127)	11,917,417	-
Net Pension Liability	5,111,934	3,806,382	-	8,918,316	-
Premium	390,031	-	(62,813)	327,218	-
<b>Total Governmental Activities</b>	<u>105,159,658</u>	<u>26,683,392</u>	<u>(26,739,799)</u>	<u>105,103,251</u>	<u>6,894,403</u>
<b>Business-Type Activities</b>					
Revenue Bonds	3,960,000	-	(265,000)	3,695,000	265,000
State Revolving Fund Loans	1,714,166	384,059	(86,000)	2,012,225	89,000
Net Pension Liability	174,067	1,382,481	-	1,556,548	-
<b>Total Business-type Activities</b>	<u>5,848,233</u>	<u>1,766,540</u>	<u>(351,000)</u>	<u>7,263,773</u>	<u>354,000</u>
<b>Total Long-Term Debt</b>	<u>\$ 111,007,891</u>	<u>\$ 28,449,932</u>	<u>\$ (27,090,799)</u>	<u>\$ 112,367,024</u>	<u>\$ 7,248,403</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

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

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

Bond Type	Date of Issuance	Authorized and Issued	Interest Rate %	Maturity Date	Principal Outstanding	Interest to Maturity
<b>Government Activities:</b>						
<b>Public Improvement Bonds</b>						
Public Improvement Bonds, Series ST-2010	03/01/10	\$ 15,000,000	2.0-4.125	12/01/29	\$ 13,550,000	\$ 4,203,394
Total Public Improvement Bonds					<u>13,550,000</u>	<u>4,203,394</u>
<b>General Obligation Bonds</b>						
<b>General Obligation Refunding Bonds - Series 2008</b>						
	11/06/08	4,560,000	3.59%	03/01/18	1,050,000	38,054
<b>General Obligation Bonds - Series 2009</b>						
	08/01/09	29,500,000	3.62-4.75	03/01/29	3,930,000	2,536,575
<b>General Obligation Refunding Bonds - Series 2011</b>						
	10/12/11	8,545,000	2.0-5.0	03/01/22	5,930,000	850,725
<b>General Obligation Refunding Bonds Series 2013</b>						
	11/13/13	6,050,000	2.25	03/01/24	5,020,000	474,975
<b>General Obligation Bonds - Series 2014</b>						
	05/13/14	18,000,000	2.0-3.0	03/01/34	16,200,000	4,740,750
<b>General Obligation Bonds - Series 2015</b>						
	08/26/15	12,000,000	2.0-4.0	03/01/35	11,365,000	4,172,401
<b>Refunding Bonds - Series 2016</b>						
	5/3/2016	20,390,000	2.1	03/01/29	20,390,000	3,437,700
Total General Obligation Bonds					<u>63,885,000</u>	<u>16,251,180</u>
<b>Certificates of Indebtedness</b>						
Certificate of Indebtedness-2004	10/20/04	723,000	4.78	04/01/20	253,000	21,391
Certificate of Indebtedness-2007	11/08/07	600,000	4.08	04/01/17	85,000	1,734
Certificate of Indebtedness-2007A	12/21/07	200,000	4.25	04/01/17	24,000	510
Total Certificates of Indebtedness					<u>362,000</u>	<u>23,635</u>
<b>Sales Tax &amp; Revenue Bonds</b>						
Series 2005	02/01/05	1,300,000	3.5-6.0	02/01/20	440,000	37,463
Series 2006	02/01/06	765,000	0.1-6.0	02/01/20	270,000	26,545
Series 2006 (2)	08/21/06	5,650,000	4.18	04/01/18	1,165,000	49,261
Series 2006A	09/26/06	550,000	4.18	04/01/18	112,000	4,723
Revenue Bonds Series 2009	08/04/09	430,000	1.50-4.25	08/01/19	145,000	11,950
Revenue Bonds Series 2015	07/30/15	3,000,000	2.39	02/01/25	2,875,000	369,195
Total Sales Tax & Revenue Bonds					<u>5,007,000</u>	<u>499,137</u>
<b>Loans</b>						
State Revolving Fund Loan	10/19/12	1,359,000	4.5	12/01/32	891,186	34,898
Total Loans					<u>891,186</u>	<u>34,898</u>
<b>Total Governmental</b>					<u>83,695,186</u>	<u>21,012,244</u>
<b>Business-type Activities:</b>						
<b>Revenue Bonds</b>						
Water Revenue Utility Bonds Series 2012	03/20/12	4,870,000	1.2-2.95	12/01/28	3,695,000	703,613
Total Revenue Bonds					<u>3,695,000</u>	<u>703,613</u>
<b>Loans</b>						
State Revolving Fund Loan	09/18/13	5,500,000	2.95	12/01/32	2,012,225	582,295
Total Loans					<u>2,012,225</u>	<u>582,295</u>
<b>Total Business-type</b>					<u>\$ 5,707,225</u>	<u>\$ 1,285,908</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

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

Annual debt service to maturity on bonds and certificates, including interest of \$22,298,152, are as follows:

Year Ending December 31,	General Obligation Bonds	Public Improvement Bonds	Sales Tax & Revenue Bonds	Certificates of Indebtedness	Loans	Government Activities	Utility Revenue Bonds	Loans	Total Business Total
2017	\$ 7,315,300	\$ 1,310,356	\$ 1,154,010	\$ 179,326	\$ 56,010	\$ 10,015,002	\$ 363,598	\$ 148,361	\$ 511,959
2018	7,321,704	1,319,756	1,136,070	65,692	55,776	9,925,998	363,033	148,735	511,768
2019	6,786,243	1,327,556	497,185	68,183	56,542	8,735,709	366,823	149,021	515,844
2020	6,031,568	1,333,756	442,216	72,434	56,304	7,962,278	370,103	150,219	520,322
2021	6,037,939	1,343,356	445,888	-	57,066	7,884,249	362,708	150,298	513,006
2022-2026	24,292,553	6,860,580	1,803,768	-	288,650	33,245,551	1,830,962	759,291	2,590,253
2027-2031	16,236,462	4,258,034	-	-	296,284	20,790,780	741,386	773,966	1,515,352
2032-2035	6,114,411	-	-	-	59,452	6,173,863	-	314,629	314,629
<b>Total debt service To maturity</b>	<b>\$ 80,136,180</b>	<b>\$ 17,753,394</b>	<b>\$ 5,506,137</b>	<b>\$ 385,635</b>	<b>\$ 926,084</b>	<b>\$ 104,707,430</b>	<b>\$ 4,398,613</b>	<b>\$ 2,594,520</b>	<b>\$ 6,993,133</b>

Less amounts representing interest:

2017	\$ 2,540,300	\$ 545,356	\$ 140,010	\$ 11,326	\$ 4,010	\$ 3,241,002	\$ 98,598	\$ 59,361	\$ 157,959
2018	2,386,704	514,756	100,070	6,692	3,776	3,011,998	93,033	56,735	149,768
2019	2,236,243	482,556	72,185	4,183	3,542	2,798,709	86,823	54,021	140,844
2020	1,331,568	448,756	57,216	1,434	3,304	1,842,278	80,103	51,219	131,322
2021	1,197,939	413,356	45,888	-	3,066	1,660,249	72,708	48,298	121,006
2022-2026	4,202,553	1,470,580	83,768	-	11,650	5,768,551	240,962	194,291	435,253
2027-2031	1,961,462	328,034	-	-	5,284	2,294,780	31,386	104,966	136,352
2032-2035	394,411	-	-	-	266	394,677	-	13,404	13,404
<b>Total Interest</b>	<b>16,251,180</b>	<b>4,203,394</b>	<b>499,137</b>	<b>23,635</b>	<b>34,898</b>	<b>21,012,244</b>	<b>703,613</b>	<b>582,295</b>	<b>1,285,908</b>
<b>Total Principal</b>	<b>\$ 63,885,000</b>	<b>\$ 13,550,000</b>	<b>\$ 5,007,000</b>	<b>\$ 362,000</b>	<b>\$ 891,186</b>	<b>\$ 83,695,186</b>	<b>\$ 3,695,000</b>	<b>\$ 2,012,225</b>	<b>\$ 5,707,225</b>



**ST. JOHN THE BAPTIST PARISH COUNCIL  
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NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
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**NOTE 11 - LONG-TERM DEBT (CONTINUED)**

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

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

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

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

**Defeasance of Debts**

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

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

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

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

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2016**

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

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

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

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

In 2016, the Council defeased \$18,615,000 of General Obligation Bonds, Series 2009 by placing the proceeds of General Obligation Refunding Bonds, Series 2016 in an irrevocable trust to provide for all future debt service payments of the defeased bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Council's financial statements. The difference between the cash flows required to service the new debt totaled \$989,587. An economic gain (the difference between the present value of the old debt and new debt service payments) of \$1,059,000 resulted from the refunding. At December 31, 2016, the balance of the defeased portion of the 2009 bonds was \$18,615,000.

At December 31, 2016, \$38,363,201 of bonds outstanding are considered defeased.

**Pledged Revenues**

The Parish has pledged revenues of 12.5 mills of unlimited ad valorem taxes to secure \$63,885,000 of General Obligation Bonds issued for the purpose of constructing and improving public buildings and infrastructure. This debt service millage has been approved by the voters of the Parish through March 1, 2024. Approximately \$5.4 million of pledged ad valorem revenue was utilized for approximately \$6.8 million in principal and interest payments made in 2016 for General Obligation Bonds.

The Parish has pledged revenues from the proceeds of one percent (1%) sales and use tax collected by the St. John the Baptist Parish School Board, of the total two and one quarter percent (2.25%) remitted to the Parish, for the purposes of constructing, maintaining, and improving the Parishwide Waterworks Treatment and Distribution System. These revenues secure \$13,550,000 in Public Improvement Bonds issued for the purpose of constructing, acquiring, extending and improving the sewers and sewerage disposal facilities of the Parish.

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2016**

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

This one percent tax levy was approved and rededicated in perpetuity by the voters of the Parish in 2010. Approximately \$9.2 million of this dedicated tax was recognized in 2016, with approximately \$1.3 million utilized for debt service payments made in 2016 for Public Improvement Bonds.

The Parish has pledged revenues from the proceeds of one-quarter percent (1/4%) sales and use tax collected by the St. John the Baptist Parish School Board, of the total two and one quarter percent (2.25%) remitted to the Parish, for the purposes of providing fire protection throughout the Parish. These revenues secure \$3,585,000 in Sales Tax Bonds issued for the purpose of acquiring fire-fighting equipment, lands, and machinery for the Volunteer Fire Departments of the Parish. This one-quarter percent tax levy was approved perpetuity by the voters of the Parish in 1984. Approximately \$4.8 million of this dedicated tax was recognized in 2016, with approximately \$383 thousand utilized for debt service payments made in 2016 for Sales Tax Bonds.

The Parish has pledged revenues for a portion of income and revenues derived by the Parish from the operation of the waterworks system of the Parish. These revenues secure \$ 4,972,000 in Revenue Bonds issued for the purpose of constructing, maintaining, and improving the waterworks system of the Parish. These bonds mature on December 1, 2028, at which point, the revenues of the waterworks system will no longer be pledged for debt service. Approximately \$7.8 million was recognized as operating revenue for the waterworks system in 2016, with approximately \$1 million utilized for debt service payments made in 2016 for Revenue Bonds.

The Parish has pledged revenues of 4.09 mills of unlimited ad valorem taxes to secure \$145,000 of Revenue Bonds issued for the purpose of acquiring a fire truck for the Westbank Volunteer Fire Department. This Parish-wide millage of 4.09 mills has been approved by the voters of the Parish in perpetuity. These bonds mature on August 1, 2019, at which point, the revenues of the Parish-wide millage will no longer be pledged for debt service. Approximately \$1.8 million of pledged ad valorem revenue was utilized for approximately \$52 thousand in principal and interest payments made in 2016 for General Obligation Bonds.

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2016**

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

The composition of interfund balances as of December 31, 2016, is as follows:

Receivable Funds	Payable Funds							Total
	General Fund	Sales Tax District	Roads and Bridges	Fire Services	Isaac CDBG	Hurricane Isaac	Non-Major	
<b>Governmental Activities</b>								
General Fund	\$ -	\$ -	\$ 76,611	\$ -	\$ 3,897	\$ -	\$ 1,011,171	\$ 1,091,679
Roads & Bridges	17,710	100,000	-	19,074	93,379	5,902	216,581	452,646
2010 Sewer Const.	-	-	-	-	-	1,160,054	-	1,160,054
Fire Services	9,375	-	-	-	-	159,697	-	169,072
Non-Major	512,471	-	-	30,119	-	-	935,668	1,478,258
<b>Sub-total</b>	<b>539,556</b>	<b>100,000</b>	<b>76,611</b>	<b>49,193</b>	<b>97,276</b>	<b>1,325,653</b>	<b>2,163,420</b>	<b>4,351,709</b>
<b>Business-Type Activities</b>								
Solid Waste	3,500	-	-	-	-	-	-	3,500
Utilities	84,508	200,000	4,754	-	394	-	7,371	297,027
Sewerage	22,260	200,000	-	-	21,885	24,339	-	268,484
<b>Sub-total</b>	<b>110,268</b>	<b>400,000</b>	<b>4,754</b>	<b>-</b>	<b>22,279</b>	<b>24,339</b>	<b>7,371</b>	<b>569,011</b>
<b>Total</b>	<b>\$ 649,824</b>	<b>\$ 500,000</b>	<b>\$ 81,365</b>	<b>\$ 49,193</b>	<b>\$ 119,555</b>	<b>\$ 1,349,992</b>	<b>\$ 2,170,791</b>	<b>\$ 4,920,720</b>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
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December 31, 2016**

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

Receivable Funds	Payable Funds		
	Business-Type Activities		
	Utilities Fund	Sewerage Fund	Total
<b>Governmental Activities</b>			
General Fund	\$ 391,538	\$ 390,983	\$ 782,521
Sales Tax District	200,000	1,629,607	1,829,607
Road & Bridges	4,162	6,950	11,112
<b>Non-Major Funds</b>	184,712	-	184,712
<b>Sub-total</b>	<b>780,412</b>	<b>2,027,540</b>	<b>2,807,952</b>
<b>Business-Type Activities</b>			
Solid Waste	2,457,549	-	2,457,549
Mosquito	210,481	-	210,481
Utilities	-	35,672	35,672
Sewerage	2,549,813	-	2,549,813
<b>Sub-total</b>	<b>5,217,843</b>	<b>35,672</b>	<b>5,253,515</b>
<b>Total</b>	<b>\$ 5,998,255</b>	<b>\$ 2,063,212</b>	<b>\$ 8,061,467</b>

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>	<u>Net Internal Balances</u>
Governmental Activities	\$ 7,159,661	\$ (4,920,720)	\$ 2,238,941
Business-Type Activities	5,822,526	(8,061,467)	(2,238,941)
<b>Total</b>	<b>\$ 12,982,187</b>	<b>\$ (12,982,187)</b>	<b>\$ -</b>

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.

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2016**

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

A summary of interfund transfers at December 31, 2016, are as follows:

Transfers Out:	Governmental Activities							Total
	General Fund	Sales Tax District	Roads and Bridges	Fire Services	Hurricane Isaac	Non-Major		
<b>Governmental Activities</b>								
General Fund	\$ -	\$ -	\$ 620,749	\$ 176,999	\$ 12,451	\$ 4,110,730	\$ 4,920,929	
Roads & Bridges	-	2,775,000	-	83,149	5,902	55,290	2,919,341	
2010 Sewer Const.	-	-	-	-	942,883	-	942,883	
Fire Services	-	-	-	-	1,095	-	1,095	
Non-Major	117,000	1,573,348	34,220	608,841	-	1,090,945	3,424,354	
<b>Sub-total</b>	<b>117,000</b>	<b>4,348,348</b>	<b>654,969</b>	<b>868,989</b>	<b>962,331</b>	<b>5,256,965</b>	<b>12,208,602</b>	
<b>Business-Type Activities</b>								
Mosquito	-	-	-	-	-	50,000	50,000	
Utilities	-	1,700,000	27,040	-	-	-	1,727,040	
Sewerage	-	2,300,000	-	-	54,874	10,000	2,364,874	
<b>Sub-total</b>	<b>-</b>	<b>4,000,000</b>	<b>27,040</b>	<b>-</b>	<b>54,874</b>	<b>60,000</b>	<b>4,141,914</b>	
<b>Total</b>	<b>\$ 117,000</b>	<b>\$ 8,348,348</b>	<b>\$ 682,009</b>	<b>\$ 868,989</b>	<b>\$ 1,017,205</b>	<b>\$ 5,316,965</b>	<b>\$ 16,350,516</b>	

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

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

Transfers Out:	Business-Type Activities				
	Transfers In:				
	Solid Waste	Mosquito	Utilities	Sewerage	Total
<b>Governmental Activities</b>					
General Fund	\$ -	\$ 12,891	\$ 890,625	\$ 844,913	\$ 1,748,429
Roads & Bridges	-	-	138,580	138,580	277,160
Non-Major	-	-	19,220	19,221	38,441
Sub-total	-	12,891	1,048,425	1,002,714	2,064,030
<b>Business-Type Activities</b>					
Utilities	23,010	-	-	211,921	234,931
Sewerage	-	-	197,645	-	197,645
Sub-total	23,010	-	197,645	211,921	432,576
<b>Total</b>	<b>\$ 23,010</b>	<b>\$ 12,891</b>	<b>\$ 1,246,070</b>	<b>\$ 1,214,635</b>	<b>\$ 2,496,606</b>

	Transfers In	Transfers Out	Net Transfers
Governmental Activities	\$ 14,272,632	\$ (16,350,516)	\$ (2,077,884)
Business-Type Activities	4,574,490	(2,496,606)	2,077,884
<b>Total</b>	<b>\$ 18,847,122</b>	<b>\$ (18,847,122)</b>	<b>\$ -</b>

Transfers are primarily used to move funds from:

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

All other transfers are also in accordance with budgetary authorizations. In addition to the above transfers, transfers of completed capital projects were made from the governmental funds to the Sewerage Fund in the amount of \$5,438,366, and from the governmental funds to the Utilities Fund in the amount of \$22,000.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
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NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

**NOTE 13 - CRIMINAL COURT FUND**

LSA-R.S. 15:571.11 requires that one-half of any surpluses remaining in the Criminal Court Fund at year-end shall be transmitted to the Parish's General Fund. At December 31, 2016, transfers out and ending fund balance are \$277,754, respectively.

**NOTE 14 - COMMITMENTS AND CONTINGENCIES**

Litigation

The Parish is a named defendant in a number of claims and lawsuits resulting principally from personal injury, property damage, assessments, and construction claims. The Parish Attorney has reviewed these claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome to the Parish and to arrive at an estimate, if any, of the amount or range of potential loss to the Parish. As a result of such review, the various claims and lawsuits have been categorized into "probable," "reasonably possible," and "remote" contingencies as defined in GASB Codification C50. All outstanding claims have been categorized as "reasonably possible" or "remote;" therefore, no accrual was required on the Parish's financial statements. Legal counsel's opinion on the ultimate resolution of these matters is that a loss incurred by Parish could range from \$47,000 to approximately \$117,000.

Federally Assisted Programs

The Parish receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and currently has approximately \$4.2 million in outstanding receivables for these programs. The disbursement of funds generally requires compliance with terms and conditions specified in the grant agreements. The programs are audited in accordance with the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and also subject to future audits by the grantor agency. Any disallowed claims or uncollectible receivables resulting from such audits could become a liability of the General Fund or other applicable funds.



**ST. JOHN THE BAPTIST PARISH COUNCIL**  
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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2016**

**NOTE 15 -- FUND BALANCE**

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

	General Fund	Sales Tax District	Roads & Bridges	1992 General Obligation Sinking	2010 Sewer Construction Bond	2014 General Obligation Bond
<b>Nonspendable:</b>						
Prepays	\$ 47,575	\$ -	\$ 71,832	\$ -	\$ -	\$ -
Due to other funds	649,824	500,000	81,365	-	-	-
<b>Total Nonspendable</b>	<b>697,399</b>	<b>500,000</b>	<b>153,197</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Restricted:</b>						
Debt service	-	-	-	9,768,505	-	-
Special revenue	-	8,055,786	1,204,542	-	-	-
<b>Total Restricted</b>	<b>-</b>	<b>8,055,786</b>	<b>1,204,542</b>	<b>9,768,505</b>	<b>-</b>	<b>-</b>
<b>Committed</b>						
Capital projects	-	-	-	-	12,538,514	8,676,424
Special revenue	-	-	-	-	-	-
<b>Total Committed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,538,514</b>	<b>8,676,424</b>
Unassigned	2,179,512	-	-	-	-	-
<b>Total</b>	<b>\$ 2,876,911</b>	<b>\$ 8,555,786</b>	<b>\$ 1,357,739</b>	<b>\$ 9,768,505</b>	<b>\$ 12,538,514</b>	<b>\$ 8,676,424</b>

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2016**

**NOTE 15 – FUND BALANCE (CONTINUED)**

	Fire Services	Hurricane Isaac CDBG	Hurricane Isaac	2015 General Obligation Bond Construction	Non-major Governmental Funds	Total
<b>Nonspendable:</b>						
Prepays	\$ 59,040	\$ -	\$ -	\$ -	\$ 40,193	\$ 218,640
Due to other funds	49,193	119,555	1,349,992	-	2,170,791	4,920,720
<b>Total Nonspendable</b>	<b>108,233</b>	<b>119,555</b>	<b>1,349,992</b>	<b>-</b>	<b>2,210,984</b>	<b>5,139,360</b>
<b>Restricted:</b>						
Debt service	-	-	-	-	2,617,472	12,385,977
Special revenue	-	-	(2,688,398)	-	10,400,172	16,972,102
<b>Total Restricted</b>	<b>-</b>	<b>-</b>	<b>(2,688,398)</b>	<b>-</b>	<b>13,017,644</b>	<b>29,358,079</b>
<b>Committed</b>						
Capital projects	-	-	-	11,941,594	3,520,543	36,677,075
Special revenue	5,431,465	(522,993)	-	-	-	4,908,472
<b>Total Committed</b>	<b>5,431,465</b>	<b>(522,993)</b>	<b>-</b>	<b>11,941,594</b>	<b>3,520,543</b>	<b>41,585,547</b>
<b>Unassigned</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,179,512</b>
<b>Total</b>	<b>\$ 5,539,698</b>	<b>\$ (403,438)</b>	<b>\$ (1,338,406)</b>	<b>\$ 11,941,594</b>	<b>\$ 18,749,171</b>	<b>\$ 78,262,498</b>

(Concluded)

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

**NOTE 16 - PAYABLE FROM RESTRICTED ASSETS**

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

	Utilities System
Customer deposits	\$ 1,255,533
Current portion of bonds payable	354,000
Accrued interest payable	9,661
Total	\$ 1,619,194

**NOTE 17 - RISK MANAGEMENT**

The Parish is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. The more significant insurance coverage includes water and sewerage commercial general liability, workers' compensation, business auto and commercial property.

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

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

**A. CASH**

The Library's cash deposits at December 31, 2016 were as follows:

	Library
Bank accounts per Statement of Net Position	\$ 7,455,008

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

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

	Library
Bank accounts Per Bank	<u>\$ 7,526,685</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>\$ 7,498,231</u>
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Custodial risk is the risk that, in the event of a bank failure, the component unit's deposits might not be recovered.

**B. CAPITAL ASSETS**

Capital assets for the component unit at December 31, 2016 are as follows:

	Library
Equipment & furniture	\$ 1,294,265
Library books	3,576,264
Buildings	5,416,635
Land	<u>40,000</u>
Subtotal	10,324,164
Less: Accumulated Depreciation	<u>(5,180,903)</u>
Total	<u>\$ 5,143,261</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
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December 31, 2016**

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

**C. PENSION PLAN**

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

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

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

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

For employees hired prior to January 1, 2007:

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

For employees hired after January 1, 2007:

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
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NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

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

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

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

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

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

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

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

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

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

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

Employer contributions: According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2015, the actuarially determined contribution rate was 10.40% of member's compensation for Plan A. However, the actual rate for the fiscal year ending December 31, 2015, was 14.50% for Plan A.

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

Non-employer contributions are recognized as revenue in the amount of \$13,913, and excluded from pension expense for the year ended December 31, 2016.

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
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**NOTE 18 – SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)**

during the fiscal year ended December 31, 2015, as compared to the total of all employers' contributions received by the plan during the fiscal year ended December 31, 2015.

Pension liabilities, pension expense, deferred outflows of resources, and deferred inflows of resources related to pensions: At December 31, 2016, the library reported a liability of \$503,317 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of December 31, 2015 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The library's proportion of the Net Pension Liability was based on a projection of the library's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2015, the library's proportion was 0.19121%.

For the year ended December 31, 2016, the library recognized pension expense of \$218,148.

At December 31, 2016, the library reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences	\$ -	\$ 79,991
Net difference between projected and actual earnings on pension plan investments	460,549	-
Changes in assumptions	112,147	-
Change in proportion and differences between employer contributions and proportionate share of contributions	1,472	-
	<b>\$ 574,168</b>	<b>\$ 79,991</b>

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



**ST. JOHN THE BAPTIST PARISH COUNCIL  
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NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
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**NOTE 18 – SELECTED DISCLOSURES FOR DISCRETELY PRESENTED  
COMPONENT UNIT (CONTINUED)**

Fiscal Year  
Ending

2017	\$	130,553
2018		130,553
2019		138,291
2020		94,780

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

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

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

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

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2016 are as follows:

Valuation Date: December 31, 2015

Actuarial Cost Method: Plan A - Entry Age Normal

Investment Rate of Return: 7.00% (Net of investment expense)

Expected Remaining Service lives: 4 years

**ST. JOHN THE BAPTIST PARISH COUNCIL  
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NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
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**NOTE 18 – SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)**

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

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

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

Discount rate: The discount rate used to measure the total pension liability was 7.00% for Plan A. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contributions rates and contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the employer's proportionate share of the net pension liability to changes in the discount rate: The following presents the net pension liability of the participating employers calculated using the discount rate of 7.00%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate:

	<u>Changes in Discount Rate</u>		
	1.0% Decrease <u>6.00%</u>	Current Discount Rate <u>7.00%</u>	1.0% Increase <u>8.00%</u>
Employer's Proportionate share of the net pension liability	\$ 1,260,992	\$ 503,317	\$ (137,010)

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
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**NOTE 18 – SELECTED DISCLOSURES FOR DISCRETELY PRESENTED  
COMPONENT UNIT (CONTINUED)**

Change in net pension liability: The changes in the net pension liability for the year ended December 31, 2016 were recognized in the current reporting period except as follows:

- a. Differences between expected and actual experience: Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The difference between expected and actual resulted in a deferred inflow of resources in the amount of \$79,991 for the year ended December 31, 2016.
- b. Differences between projected and actual investment earnings: Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period. The difference between projected and actual investment earnings resulted in a deferred outflow of resources in the amount of \$460,549 for the year ended December 31, 2016.
- c. Change in assumptions: The changes of assumptions about future economic or demographic factors were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The changes in assumptions resulted in deferred outflow of resources in the amount of \$112,147 for the year ended December 31, 2016.
- d. Change in proportion: Changes in the employer's proportionate shares of the collective net pension liability and collected deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in employer's pension expense/(benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension plan. The change in proportion resulted in deferred inflow of resources in the amount of \$1,472 for the year ended December 31, 2016.

**D. LONG-TERM LIABILITIES**

**Accrued Annual Leave**

At December 31, 2016, employees of the library have accumulated and vested amounts of employee annual leave benefits, which are computed in accordance with GASB Codification Section C60. This amount is recorded in the Statement of Net Position as a long-term liability, and the calculation is based on the number of hours each employee has earned and credited to their benefit times their individual hourly rate at the end of the year.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

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

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

	<u>Unused Annual Leave</u>
Long-term obligations payable at December 31, 2015	\$ 37,422
Additions	63,627
Deductions	<u>(54,421)</u>
Long-term obligations payable at December 31, 2016	<u>\$ 46,628</u>

**Other Postemployment Benefit Obligations (OPEB)**

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

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

**Funding Policy.** The Library contributes 100% of the costs of the current year's health, dental and life insurance premiums for eligible retired employees. The Library finances its plan on a pay-as-you-go basis; therefore, no funds are reserved for payment of future health insurance premiums.

**Annual OPEB Cost and Net OPEB Obligation.** The Library's annual other post-employment benefit (OPEB) is calculated based on the annual required contribution (ARC). The ARC is the sum of the Normal Cost plus the contribution to amortize the Unfunded Actuarial Accrued Liability (UAAL). A level dollar, open amortization period of 30 years, the maximum amortization period allowed by GASB Statement No. 45 has been used for the post-employment benefits.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

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

The actuarial computed ARC is as follows:

Normal cost	\$ 89,617
30 year UAL amortization amount	<u>181,218</u>
Annual required contribution (ARC)	<u>270,835</u>

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

Annual required contribution (ARC)	\$ 270,835
Interest on net OPEB obligation	42,210
Adjustments to Annual Required Contribution	<u>(61,025)</u>
Annual OPEB cost	252,020
Contributions made	<u>(205,941)</u>
Increase in net OPEB obligation	46,079
Net OPEB obligation at beginning of year	<u>\$ 1,055,244</u>
Net OPEB obligation at end of year	<u>\$ 1,101,323</u>

The Library's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation are as follows:

<u>Year Ended</u>	<u>Annual OPEB Cost</u>	<u>% of Annual Cost Contrib.</u>	<u>Net OPEB Obligation</u>
12/31/14	\$ 206,843	41%	\$ 1,003,403
12/31/15	\$ 242,527	79%	\$ 1,055,244
12/31/16	\$ 252,020	82%	\$ 1,101,323

**Funded Status and Funding Progress.** As of December 31, 2016, the actuarial accrued liability for benefits was \$3,258,914, all of which was unfunded. The covered payroll (annual payroll of active employees covered by the plan) was \$1,011,084, and the ratio of the unfunded actuarial accrued liability (UAAL) to the covered payroll was 322.32%.

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

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

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

**Actuarial Cost Method.** The ARC was determined using the Projected Unit Credit Cost Method. The employer portion for the cost of retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discontinuing this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality and turnover.

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

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

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

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

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

**Mortality Rate.** The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rates and 50% for the unloaded female mortality rates, is used. This is recently used mortality table. Projected future mortality improvement has not

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

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

been used since it is our opinion that this table contains sufficiently conservative margin for the population involved in this valuation.

**Method of Determining Value of Benefits.** The “value of benefits” has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The employer pays 100% of the cost of the medical insurance for the retirees and their dependents, but it is based on the blended active/retired rate prior to age 65. Since GASB 45 requires that unblended rates be used, we have estimated the unblended retiree rate before 65 to be 130% of the blended rate.

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

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

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

**E. LEASES AND COMMITMENTS**

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

<u>Year Ending December 31,</u>	<u>Amount</u>
2017	14,548
2018	10,754
2019	3,580
2020	3,580
2021	<u>1,790</u>
Total	<u>\$ 34,252</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

**NOTE 19 – DEFERRED INFLOWS OF RESOURCES**

At December 31, 2016, the Parish has unavailable revenues as follows:

<b>Governmental Activities</b>	
Federal Grant	\$ 2,451,537
State Revenue Sharing	39,908
Other Revenues	<u>15,034</u>
 Total Governmental Funds	 <u>2,506,479</u>
 Disaster Grant recognized as revenue on the Government-wide in 2016	 (2,506,479)
 Deferred amounts related to pension liability	 <u>1,464,504</u>
Total Government-wide	<u>\$ 1,464,504</u>

**NOTE 20 – PRIOR PERIOD ADJUSTMENT**

During the year ended December 31, 2016, the Parish noted a correction of an error related to an overstatement of an insurance expenditure and understatement of prepaid insurance.

The correction of the error had the following impact on the beginning net position at December 31, 2016:

	Governmental Activities
Net position – December 31, 2015	\$ 89,039,005
Prior period adjustments:	
Insurance Expenditure – correction of an error	58,480
Total prior period adjustments	<u>58,480</u>
Net position – December 31, 2015, as restated	<u>\$ 89,097,485</u>

**NOTE 21 – TAX ABATEMENTS**

Louisiana Economic Development (LED) is a Department of the State of Louisiana and administers many development oriented incentives, including the Industrial Tax Exemption Program (ITEP). Under the ITEP, the LED negotiates property tax (Ad Valorem) abatement agreements on an



**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2016**

**NOTE 21 – TAX ABATEMENTS (CONTINUED)**

individualized basis. The process involves submitting advance notification including a fee, completion of an initial application along with submission of any required documentation, review of application and submission to the Louisiana Board of Commerce and Industry for consideration. If final approval is granted, the Board issues a contract through LED. Each agreement is negotiated for a variety of economic development purposes, including job creation, business relocation, retention, and expansion.

As of December 31, 2016, nine 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 2016 in the amount of \$17,858,805.

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

**NOTE 22 – SUBSEQUENT EVENTS**

The Parish evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through June 30, 2016, which is the date the financial statements were available to be issued and the following material event was noted for disclosure.

On April 29, 2017, the voters of St. John the Baptist approved a 7 mill Ad Valorem property tax. The proceeds of the tax will be used to provide the Parish's matching share of the federally funded flood protection mitigation measures. These proceeds are dedicated to flood protection measures such as levee construction and maintenance, acquisition of land associated with right-of-ways, and pumping stations to improve the handling of rainwater. The Ad valorem tax is expected to generate approximately \$3 million per year beginning in 2017.

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



**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF FUNDING PROGRESS  
OTHER POST EMPLOYMENT BENEFITS  
For the Year Ended December 31, 2016**

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Entry Age	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
1/1/2016	-	\$ 26,696,316	\$ 26,696,316	0%	\$ 12,752,537	209.34%
1/1/2014	-	\$ 21,960,578	\$ 21,960,578	0%	\$ 9,016,685	243.55%
1/1/2012	-	\$ 21,336,158	\$ 21,336,158	0%	\$ 8,990,889	237.31%

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

For the Year Ended June 30,	Agency's porportion of the net pension liability (asset)	Agency's proportionate share of the net pension liability (asset)	Agency's covered-employee payroll	Agency's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability
<b>Firefighters' Retirement System of Louisiana (FRS)</b>					
June 30,					
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%
<b>Parochial Employee's Retirement System of Louisiana (PERS)</b>					
December 31,					
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%
<b>Registrar of Voters Employees' Retirement System of Louisiana (RVERS)</b>					
June 30,					
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%
<b>District Attorneys' Retirement System (DARS)</b>					
June 30,					
2016	0.054155%	\$ 10,366	\$ 35,750	29%	95.1%
2015	0.065675%	\$ 3,538	\$ 38,507	9%	98.6%
2014	0.054781%	\$ 1,092	\$ 42,000	3%	99.4%

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

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

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

For the Year Ended December 31,	(a) Statutorily Required Contribution	(b) Contributions in relation to the statutorily required contribution	(a-b) Contribution Deficiency (Excess)	Agency's covered-employee payroll	Contributions as a percentage of covered-employee payroll
<b>Firefighters' Retirement System of Louisiana (FRS)</b>					
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%
<b>Parochial Employee's Retirement System of Louisiana (PERS)</b>					
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%
<b>Registrar of Voters Employees' Retirement System of Louisiana (RVERS)</b>					
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%
<b>District Attorneys' Retirement System (DARS)</b>					
2016	\$ 626	\$ 626	\$ -	\$ 35,750	1.8%
2015	\$ 1,895	\$ 1,895	\$ -	\$ 36,007	5.3%
2014	\$ 3,413	\$ 3,413	\$ -	\$ 40,749	8.4%

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL -  
GENERAL FUND  
For the Year Ended December 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 2,468,268	\$ 2,179,881	\$ 2,179,881	\$ -
Licenses and permits	1,920,060	1,999,399	1,999,399	-
Intergovernmental revenues:				
Federal grants	150,000	97,173	97,173	-
State funds:				
State revenue sharing	65,000	57,647	57,647	-
Other	115,000	74,313	74,313	-
Fees, charges, and commissions	113,680	117,809	117,809	-
Interest Income	5,000	2,764	2,764	-
Other revenue	110,000	123,467	123,467	-
Total Revenues	<u>4,947,008</u>	<u>4,652,453</u>	<u>4,652,453</u>	<u>-</u>
<b>Expenditures</b>				
General government	8,876,323	8,320,770	8,096,168	224,602
Public safety	820,330	948,799	948,800	(1)
Health and welfare	410,025	368,745	289,220	79,525
Capital Outlay	-	-	310,392	(310,392)
Debt service	893,062	893,062	886,847	6,215
Total Expenditures	<u>10,999,740</u>	<u>10,531,376</u>	<u>10,531,427</u>	<u>(51)</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(6,052,732)</u>	<u>(5,878,923)</u>	<u>(5,878,974)</u>	<u>(51)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	6,460,654	6,669,359	6,669,358	(1)
Transfers out	<u>(117,000)</u>	<u>(117,000)</u>	<u>(117,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>6,343,654</u>	<u>6,552,359</u>	<u>6,552,358</u>	<u>(1)</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	290,922	673,436	673,384	(52)
<b>Fund Balance, Beginning of Year</b>	<u>2,203,527</u>	<u>2,203,527</u>	<u>2,203,527</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 2,494,449</u>	<u>\$ 2,876,963</u>	<u>\$ 2,876,911</u>	<u>\$ (52)</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES - BUDGET AND ACTUAL -**  
**SALES TAX DISTRICT**  
**For the Year Ended December 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Sales and use	\$ 8,915,630	\$ 9,171,541	\$ 9,171,541	\$ -
Interest Income	57,210	22,670	22,670	-
Total Revenues	<u>8,972,840</u>	<u>9,194,211</u>	<u>9,194,211</u>	<u>-</u>
<b>Expenditures</b>				
General government	1,000	775	775	-
Total Expenditures	<u>1,000</u>	<u>775</u>	<u>775</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>8,971,840</u>	<u>9,193,436</u>	<u>9,193,436</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>				
Transfers out	(10,697,256)	(8,348,348)	(8,348,348)	-
Total Other Financing Sources (Uses)	<u>(10,697,256)</u>	<u>(8,348,348)</u>	<u>(8,348,348)</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	(1,725,416)	845,088	845,088	-
<b>Fund Balance, Beginning of Year</b>	<u>7,710,698</u>	<u>7,710,698</u>	<u>7,710,698</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 5,985,282</u>	<u>\$ 8,555,786</u>	<u>\$ 8,555,786</u>	<u>\$ -</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES - BUDGET AND ACTUAL -**  
**ROADS AND BRIDGES**  
**For the Year Ended December 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Sales and use	\$ 3,670,600	\$ 3,637,247	\$ 3,637,247	\$ -
Intergovernmental revenues:				
Federal grants	4,200	142,602	152,224	9,622
State funds:				
Parish transportation	581,710	513,374	513,374	-
Other	-	-	-	-
Fees, charges, and commissions	115,080	111,780	111,780	-
Fines and forfeitures	82,400	39,442	39,442	-
Interest Income	4,080	3,728	3,728	-
Other revenue	107,220	107,841	107,841	-
Total Revenues	<u>4,565,290</u>	<u>4,556,014</u>	<u>4,565,636</u>	<u>9,622</u>
<b>Expenditures</b>				
Transportation	7,771,005	7,405,796	7,263,954	141,842
Capital Outlay	1,409,567	1,149,858	1,291,701	(141,843)
Total Expenditures	<u>9,180,572</u>	<u>8,555,654</u>	<u>8,555,655</u>	<u>(1)</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(4,615,282)</u>	<u>(3,999,640)</u>	<u>(3,990,019)</u>	<u>9,621</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	5,000,450	3,206,123	3,196,501	(9,622)
Transfers out	(1,093,960)	(682,006)	(682,009)	(3)
Total Other Financing Sources (Uses)	<u>3,906,490</u>	<u>2,524,117</u>	<u>2,514,492</u>	<u>(9,625)</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	(708,792)	(1,475,523)	(1,475,527)	(4)
<b>Fund Balance, Beginning of Year</b>	<u>2,833,266</u>	<u>2,833,266</u>	<u>2,833,266</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 2,124,474</u>	<u>\$ 1,357,743</u>	<u>\$ 1,357,739</u>	<u>\$ (4)</u>



**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
FIRE SERVICES  
For the Year Ended December 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Sales and use	\$ 4,896,000	\$ 4,849,668	\$ 4,849,668	\$ -
Other	169,267	169,267	169,267	-
Interest Income	35,000	21,549	21,549	-
Other revenue	205,889	234,600	234,600	-
<b>Total Revenues</b>	<u>5,306,156</u>	<u>5,275,084</u>	<u>5,275,084</u>	<u>-</u>
<b>Expenditures</b>				
Public safety	4,361,229	4,551,378	4,569,218	(17,840)
Capital Outlay	600,000	655,231	655,231	-
Debt service	55,037	60,837	42,437	18,400
<b>Total Expenditures</b>	<u>5,016,266</u>	<u>5,267,446</u>	<u>5,266,886</u>	<u>560</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>289,890</u>	<u>7,638</u>	<u>8,198</u>	<u>560</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	1,095	1,095	-
Transfers out	(905,083)	(868,989)	(868,989)	-
<b>Total Other Financing Sources (Uses)</b>	<u>(905,083)</u>	<u>(867,894)</u>	<u>(867,894)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(615,193)	(860,256)	(859,696)	560
<b>Fund Balance, Beginning of Year</b>	<u>6,340,914</u>	<u>6,340,914</u>	<u>6,340,914</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 5,725,721</u>	<u>\$ 5,480,658</u>	<u>\$ 5,481,218</u>	<u>\$ 560</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
ISAAC RECOVERY CDBG  
For the Year Ended December 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
<b>Revenues</b>				
Intergovernmental revenues:				
Federal grants	\$ 8,921,750	\$ 4,974,977	\$ 4,955,457	\$ (19,520)
Total Revenues	<u>8,921,750</u>	<u>4,974,977</u>	<u>4,955,457</u>	<u>(19,520)</u>
<b>Expenditures</b>				
Public works	8,921,750	3,903,849	3,915,207	(11,358)
Total Expenditures	<u>8,921,750</u>	<u>3,903,849</u>	<u>3,915,207</u>	<u>(11,358)</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>-</u>	<u>1,071,128</u>	<u>1,040,250</u>	<u>(30,878)</u>
<b>Net Change in Fund Balance</b>	-	1,071,128	1,040,250	(30,878)
<b>Fund Balance, Beginning of Year</b>	<u>(1,167,920)</u>	<u>(1,167,920)</u>	<u>(1,443,688)</u>	<u>(275,768)</u>
<b>Fund Balance, End of Year</b>	<u>\$ (1,167,920)</u>	<u>\$ (96,792)</u>	<u>\$ (403,438)</u>	<u>\$ (306,646)</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL -**  
**HURRICANE ISAAC FUND**  
**For the Year Ended December 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
<b>Revenues</b>				
Intergovernmental revenues:				
Federal grants	\$ 39,347	\$ 134,199	\$ 134,200	\$ 1
Total Revenues	<u>39,347</u>	<u>134,199</u>	<u>134,200</u>	<u>1</u>
<b>Expenditures</b>				
General government:				
Building and plant	-	-	26,897	(26,897)
Total Expenditures	<u>-</u>	<u>-</u>	<u>26,897</u>	<u>(26,897)</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>39,347</u>	<u>134,199</u>	<u>107,303</u>	<u>(26,896)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers out	(39,347)	(1,044,101)	(1,017,205)	26,896
Total Other Financing Sources (Uses)	<u>(39,347)</u>	<u>(1,044,101)</u>	<u>(1,017,205)</u>	<u>26,896</u>
<b>Net Change in Fund Balance</b>	-	(909,902)	(909,902)	-
<b>Fund Balance, Beginning of Year</b>	<u>(428,504)</u>	<u>(428,504)</u>	<u>(428,504)</u>	-
<b>Fund Balance, End of Year</b>	<u>\$ (428,504)</u>	<u>\$ (1,338,406)</u>	<u>\$ (1,338,406)</u>	<u>\$ -</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
December 31, 2016**

**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, 2016.

*Changes of Assumptions*

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

**OTHER SUPPLEMENTARY INFORMATION**

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF COUNCIL MEMBERS  
COMPENSATION  
For the Year Ended December 31, 2016**

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

**PARISH COUNCIL**

Larry Sorapuru, Jr., Division A	\$ 12,662
Lucien J. Gauff, III, Division A	368*
Jaclyn Hotard, Division B	13,030
Kurt Becnel, District I	12,662
Art Smith, District I	368*
Julia Remonet, District II	11,496
Ranney Wilson, District II	334*
Lennix Madere, Jr., District III	11,830
Marvin Perriloux, District IV	11,830
Michael P. Wright, District V	11,830
Larry Snyder, District VI	11,830
Gary Boe, District VII	5,055**
Rajender Pannu, District VII	5,615***
Cheryl Millet, District VII	<u>232*</u>
 Parish Council Total	 <u>\$109,142****</u>

\* Term ended January 11, 2016

\*\* Councilmen resigned June 14, 2016

\*\*\* Councilmen was appointed June 28, 2016

\*\*\*\* Total compensation includes travel stipends of \$35,438

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF COMPENSATION, BENEFITS  
AND OTHER PAYMENTS TO PARISH PRESIDENT  
For the Year Ended December 31, 2016**

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

**PARISH PRESIDENT** : Natalie Robottom

<b><u>Purpose</u></b>	<b><u>Amount</u></b>
Salary	\$ 143,398
Benefits - Retirement	18,642
Benefits - Insurance	15,429
Conference travel	14,756
Car allowance	9,600
Cell phone, iPad, Aircard	1,796
Dues	160
Registration fees	355
Special meals	545
Reimbursements	<u>55</u>
 Total	 <u>\$ 204,736</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended December 31, 2016**

***SPECIAL REVENUE FUNDS***

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

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

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

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

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

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

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

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

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



**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
For the Year Ended December 31, 2016**

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

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

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

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

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

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

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

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

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

***DEBT SERVICE FUNDS***

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
For the Year Ended December 31, 2016**

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

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

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

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

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

***CAPITAL PROJECTS FUNDS***

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

**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.

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

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
December 31, 2016**

	Special Revenue							
	Health Unit Tax	ARC Maintenance	Juvenile Detention Center	Ambulance	Convention Center	Senior Citizens Tax	Economic Development	Airport Authority
<b>Assets</b>								
Cash and cash equivalents	\$ 869,343	\$ 370,645	\$ 1,379,267	\$ 93,981	\$ 800,287	\$ 15,515	\$ 1,054,527	\$ 71,479
Receivables, net								
Accounts	-	-	-	17,298	-	-	572	-
Ad valorem taxes	380,716	386,646	387,878	-	-	392,476	-	-
Sales & Use	-	-	-	-	-	-	695,048	-
Other	25	-	-	-	-	-	-	-
Due from other funds	3,500	-	-	171,300	-	-	207,000	-
Due from other governments	10,382	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 1,263,966</b>	<b>\$ 757,291</b>	<b>\$ 1,767,145</b>	<b>\$ 282,579</b>	<b>\$ 800,287</b>	<b>\$ 407,991</b>	<b>\$ 1,957,147</b>	<b>\$ 71,479</b>
<b>Liabilities and Fund Balance</b>								
<b>Liabilities</b>								
Accounts and salaries payable	\$ 6,849	\$ 163,587	\$ 19,767	\$ 29,574	\$ 9,368	\$ -	\$ 47,908	\$ -
Contracts payable	-	-	-	-	-	-	-	-
Due to other funds	15,016	-	1,162,888	-	15,000	-	245,473	-
Other liabilities	-	-	-	-	22,935	-	-	-
<b>Total liabilities</b>	<b>21,865</b>	<b>163,587</b>	<b>1,182,655</b>	<b>29,574</b>	<b>47,303</b>	<b>-</b>	<b>293,381</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>								
Unavailable revenues	-	-	-	-	-	-	-	-
<b>Total Deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance</b>								
Nonspendable	15,016	-	1,162,888	-	15,000	-	245,473	-
Restricted	1,227,085	593,704	(578,398)	253,005	737,984	407,991	1,418,293	71,479
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
<b>Total fund balance</b>	<b>1,242,101</b>	<b>593,704</b>	<b>584,490</b>	<b>253,005</b>	<b>752,984</b>	<b>407,991</b>	<b>1,663,766</b>	<b>71,479</b>
<b>Total Liabilities Deferred Inflows and Fund Balance</b>	<b>\$ 1,263,966</b>	<b>\$ 757,291</b>	<b>\$ 1,767,145</b>	<b>\$ 282,579</b>	<b>\$ 800,287</b>	<b>\$ 407,991</b>	<b>\$ 1,957,147</b>	<b>\$ 71,479</b>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
December 31, 2016**

Special Revenue

Communica- tion District	Civil Defense	Street Lighting	Land Escrow	Criminal Court	Recreation Fund	CDBG	Animal Shelter	Health & Human Services	Total Special Revenue
\$ 886,146	\$ 668,537	\$ 1,684,708	\$ 7	\$ 48,734	\$ 580,743	\$ 1	\$ 58,770	\$ 344,697	\$ 8,927,387
88,349	-	-	-	29,591	2,500	-	7,743	10,718	156,771
-	-	1,469,467	-	-	872,777	-	297,343	-	4,187,303
-	-	-	-	-	-	-	-	-	695,048
-	-	-	-	-	105,830	-	-	-	105,855
1,563	85,223	290,079	-	883,893	7,000	-	13,412	-	1,662,970
-	18,972	-	-	-	-	93,699	-	10,169	133,222
22,896	-	-	-	-	17,297	-	-	-	40,193
<b>\$ 998,954</b>	<b>\$ 772,732</b>	<b>\$ 3,444,254</b>	<b>\$ 7</b>	<b>\$ 962,218</b>	<b>\$ 1,586,147</b>	<b>\$ 93,700</b>	<b>\$ 377,268</b>	<b>\$ 365,584</b>	<b>\$ 15,908,749</b>
\$ 15,111	\$ 39,985	\$ 57,985	\$ -	\$ 406,710	\$ 105,720	\$ -	\$ 34,461	\$ 21,247	\$ 958,272
-	-	-	-	-	-	93,769	-	-	93,769
1,775	71,273	27,081	-	277,754	51,705	196,526	28,009	78,291	2,170,791
-	-	-	-	-	-	-	-	-	22,935
16,886	111,258	85,066	-	684,464	157,425	290,295	62,470	99,538	3,245,767
-	-	-	-	-	-	51,826	-	-	51,826
-	-	-	-	-	-	51,826	-	-	51,826
24,671	71,273	27,081	-	277,754	69,002	196,526	28,009	78,291	2,210,984
957,397	590,201	3,332,107	7	-	1,359,720	(444,947)	286,789	187,755	10,400,172
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
982,068	661,474	3,359,188	7	277,754	1,428,722	(248,421)	314,798	266,046	12,611,156
<b>\$ 998,954</b>	<b>\$ 772,732</b>	<b>\$ 3,444,254</b>	<b>\$ 7</b>	<b>\$ 962,218</b>	<b>\$ 1,586,147</b>	<b>\$ 93,700</b>	<b>\$ 377,268</b>	<b>\$ 365,584</b>	<b>\$ 15,908,749</b>

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
December 31, 2016**

	Debt Service						Total Debt Service
	Parishwide Sewerage Sales Tax Reserve	Parishwide Sewerage Sales Tax Sinking	Economic Development Sales Tax Reserve	Economic Development Sales Tax Sinking	WVFD Fire Protection Reserve	WVFD Fire Protection Sinking	
<b>Assets</b>							
Cash and cash equivalents	\$ 1,424,985	\$ 367,459	\$ -	\$ -	\$ 458,040	\$ 366,988	\$ 2,617,472
Receivables, net							
Accounts	-	-	-	-	-	-	-
Ad valorem taxes	-	-	-	-	-	-	-
Sales & Use	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 1,424,985</b>	<b>\$ 367,459</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 458,040</b>	<b>\$ 366,988</b>	<b>\$ 2,617,472</b>
<b>Liabilities and Fund Balance</b>							
<b>Liabilities</b>							
Accounts and salaries payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts payable	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>							
Unavailable revenues	-	-	-	-	-	-	-
<b>Total Deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance</b>							
Nonspendable	-	-	-	-	-	-	-
Restricted	1,424,985	367,459	-	-	458,040	366,988	2,617,472
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
<b>Total fund balance</b>	<b>1,424,985</b>	<b>367,459</b>	<b>-</b>	<b>-</b>	<b>458,040</b>	<b>366,988</b>	<b>2,617,472</b>
<b>Total Liabilities Deferred Inflows and Fund Balance</b>	<b>\$ 1,424,985</b>	<b>\$ 367,459</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 458,040</b>	<b>\$ 366,988</b>	<b>\$ 2,617,472</b>

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
December 31, 2016**

	Capital Projects				Total Nonmajor Governmental Funds
	1990 PW Sewerage Construction Phase II	2015 Sales Tax Bond	2009 General Obligation Bond	Total Capital Projects	
<b>Assets</b>					
Cash and cash equivalents	\$ 36,141	\$ 210,897	\$ 3,744,999	\$ 3,992,037	\$ 15,536,896
Receivables, net					
Accounts	-	-	-	-	156,771
Ad valorem taxes	-	-	-	-	4,187,303
Sales & Use	-	-	-	-	695,048
Other	-	-	-	-	105,855
Due from other funds	-	-	-	-	1,662,970
Due from other governments	119,814	-	39,348	159,162	292,384
Prepaid items	-	-	-	-	40,193
<b>Total Assets</b>	<b>\$ 155,955</b>	<b>\$ 210,897</b>	<b>\$ 3,784,347</b>	<b>\$ 4,151,199</b>	<b>\$ 22,677,420</b>
<b>Liabilities and Fund Balance</b>					
<b>Liabilities</b>					
Accounts and salaries payable	\$ -	\$ -	\$ 368,493	\$ 368,493	\$ 1,326,765
Contracts payable	47,530	144,821	69,812	262,163	355,932
Due to other funds	-	-	-	-	2,170,791
Other liabilities	-	-	-	-	22,935
<b>Total liabilities</b>	<b>47,530</b>	<b>144,821</b>	<b>438,305</b>	<b>630,656</b>	<b>3,876,423</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenues	-	-	-	-	51,826
<b>Total Deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51,826</b>
<b>Fund balance</b>					
Nonspendable	-	-	-	-	2,210,984
Restricted	-	-	-	-	13,017,644
Committed	108,425	66,076	3,346,042	3,520,543	3,520,543
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>Total fund balance</b>	<b>108,425</b>	<b>66,076</b>	<b>3,346,042</b>	<b>3,520,543</b>	<b>18,749,171</b>
<b>Total Liabilities Deferred Inflows and Fund Balance</b>	<b>\$ 155,955</b>	<b>\$ 210,897</b>	<b>\$ 3,784,347</b>	<b>\$ 4,151,199</b>	<b>\$ 22,677,420</b>

(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, 2016**

Special Revenue

Revenues	Health Unit Tax	ARC Maintenance	Juvenile Detention Center	Ambulance	Convention Center	Senior Citizens Tax	Economic Development	Airport Authority
<b>Taxes:</b>								
Ad valorem	\$ 410,670	\$ 414,948	\$ 419,225	\$ -	\$ -	\$ 423,503	\$ -	\$ -
Sales and use	-	-	-	-	-	-	3,637,247	-
Other taxes and penalties	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
<b>Intergovernmental revenues:</b>								
Federal grants	-	-	-	-	-	-	220	-
<b>State funds:</b>								
Parish transportation	-	-	-	-	-	-	-	-
State revenue sharing	14,914	-	-	-	-	-	-	-
Other	-	-	-	-	317,762	-	25,800	-
Fees, charges, and commissions	-	-	-	397,473	211,405	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest income	4,071	2,068	5,769	277	2,612	218	7,715	383
Other revenue	-	-	-	1,409	-	-	278,420	-
<b>Total Revenues</b>	<b>429,655</b>	<b>417,016</b>	<b>424,994</b>	<b>399,159</b>	<b>531,779</b>	<b>423,721</b>	<b>3,949,402</b>	<b>383</b>
<b>Expenditures</b>								
General government:	-	-	-	-	-	-	-	-
Public safety	-	-	134,765	349,645	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Health and welfare	280,975	442,043	-	-	-	449,876	-	-
Economic development	-	-	-	-	1,096	-	1,388,171	-
Transportation	-	-	-	-	-	-	-	-
Culture & recreation	-	-	-	-	223,252	-	-	-
Capital outlay	-	-	-	-	-	-	5,442	-
Debt service	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-
Interest and other	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>280,975</b>	<b>442,043</b>	<b>134,765</b>	<b>349,645</b>	<b>224,348</b>	<b>449,876</b>	<b>1,393,613</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>148,680</b>	<b>(25,027)</b>	<b>290,229</b>	<b>49,514</b>	<b>307,431</b>	<b>(26,155)</b>	<b>2,555,789</b>	<b>383</b>
<b>Other Financing Sources (Uses)</b>								
Debt issued	-	-	-	-	-	-	-	-
Premium on debt issued	-	-	-	-	-	-	-	-
Issuance of refunding bonds	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	140	-
Transfers out	(51,178)	-	(1,192,952)	(12,892)	(55,138)	-	(3,179,694)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(51,178)</b>	<b>-</b>	<b>(1,192,952)</b>	<b>(12,892)</b>	<b>(55,138)</b>	<b>-</b>	<b>(3,179,554)</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>97,502</b>	<b>(25,027)</b>	<b>(902,723)</b>	<b>36,622</b>	<b>252,293</b>	<b>(26,155)</b>	<b>(623,765)</b>	<b>383</b>
<b>Fund Balance, Beginning of Year</b>	<b>1,144,599</b>	<b>618,731</b>	<b>1,487,213</b>	<b>216,383</b>	<b>500,691</b>	<b>434,146</b>	<b>2,287,531</b>	<b>71,096</b>
<b>Fund Balance, End of Year</b>	<b>\$ 1,242,101</b>	<b>\$ 593,704</b>	<b>\$ 584,490</b>	<b>\$ 253,005</b>	<b>\$ 752,984</b>	<b>\$ 407,991</b>	<b>\$ 1,663,766</b>	<b>\$ 71,479</b>

**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, 2016**

Special Revenue

Communi- cation District	Civil Defense	Street Lighting	Land Escrow	Criminal Court	Recreation Fund	CDBG	Animal Shelter	Health & Human Services	Total Special Revenue
\$ -	\$ -	\$ 1,622,590	\$ -	\$ -	\$ 963,602	\$ -	\$ 320,836	\$ -	\$ 4,575,374
-	-	-	-	-	-	-	-	-	3,637,247
-	-	-	-	-	596,621	-	-	-	596,621
-	-	-	-	-	-	-	-	-	-
-	66,329	135	-	-	-	1,677,246	-	110,300	1,854,230
-	-	-	-	-	-	-	-	-	-
-	-	5,751	-	-	-	-	-	-	20,665
-	-	-	-	-	37,000	-	-	-	380,562
492,138	-	-	-	72,990	88,724	-	97,347	-	1,360,077
-	-	-	-	1,887,500	-	-	-	-	1,887,500
3,969	2,561	9,634	-	459	5,154	-	731	1,280	46,901
550	170,260	-	-	-	7,186	-	-	1,106	458,931
496,657	239,150	1,638,110	-	1,960,949	1,698,287	1,677,246	418,914	112,686	14,818,108
-	-	103,217	-	2,129,850	-	1,496	-	-	2,234,563
355,002	492,539	-	-	-	-	-	392,929	-	1,724,880
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	192,524	1,365,418
-	-	-	-	-	-	-	-	-	1,389,267
-	-	1,094,937	-	-	-	-	-	-	1,094,937
-	-	-	-	-	1,672,125	-	-	-	1,895,377
417,322	34,367	-	-	-	194,309	1,375,213	8,000	-	2,034,653
599,422	-	-	-	-	-	-	-	-	599,422
21,499	-	-	-	-	-	-	-	-	21,499
1,393,245	526,906	1,198,154	-	2,129,850	1,866,434	1,376,709	400,929	192,524	12,360,016
(896,588)	(287,756)	439,956	-	(168,901)	(168,147)	300,537	17,985	(79,838)	2,458,092
361,359	-	-	-	-	-	-	-	-	361,359
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	284,494	-	-	721,586	-	-	15,000	117,000	1,138,220
(3,375)	(12,188)	(334,966)	-	(277,754)	(186,688)	-	-	-	(5,306,825)
357,984	272,306	(334,966)	-	443,832	(186,688)	-	15,000	117,000	(3,807,246)
(538,604)	(15,450)	104,990	-	274,931	(354,835)	300,537	32,985	37,162	(1,349,154)
1,520,672	676,924	3,254,198	7	2,823	1,783,557	(548,958)	281,813	228,884	13,960,310
\$ 982,068	\$ 661,474	\$ 3,359,188	\$ 7	\$ 277,754	\$ 1,428,722	\$ (248,421)	\$ 314,798	\$ 266,046	\$ 12,611,156



**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, 2016**

	Debt Service						Total Debt Service
	Parishwide Sewerage Sales Tax Reserve	Parishwide Sewerage Sales Tax Sinking	Economic Development Sales Tax Reserve	Economic Development Sales Tax Sinking	WVFD Fire Protection Reserve	WVFD Fire Protection Sinking	
<b>Revenues</b>							
Taxes:							
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-	-
Video poker	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental revenues:							
Federal grants	-	-	-	-	-	-	-
State funds:							
Parish transportation	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Fees, charges, and commissions	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-
Interest income	5,790	2,986	-	-	1,828	751	11,355
Other revenue	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>5,790</b>	<b>2,986</b>	<b>-</b>	<b>-</b>	<b>1,828</b>	<b>751</b>	<b>11,355</b>
<b>Expenditures</b>							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service							
Principal	-	730,000	-	-	-	285,000	1,015,000
Interest and other	-	567,656	-	-	-	106,145	673,801
<b>Total Expenditures</b>	<b>-</b>	<b>1,297,656</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>391,145</b>	<b>1,688,801</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>5,790</b>	<b>(1,294,670)</b>	<b>-</b>	<b>-</b>	<b>1,828</b>	<b>(390,394)</b>	<b>(1,677,446)</b>
<b>Other Financing Sources (Uses)</b>							
Debt issued	-	-	-	-	-	-	-
Premium on debt issued	-	-	-	-	-	-	-
Issuance of refunding bonds	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-
Transfers in	-	1,298,348	-	-	-	451,227	1,749,575
Transfers out	(10,000)	-	(123)	(17)	-	-	(10,140)
<b>Total Other Financing Sources (Uses)</b>	<b>(10,000)</b>	<b>1,298,348</b>	<b>(123)</b>	<b>(17)</b>	<b>-</b>	<b>451,227</b>	<b>1,739,435</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(4,210)</b>	<b>3,678</b>	<b>(123)</b>	<b>(17)</b>	<b>1,828</b>	<b>60,833</b>	<b>61,989</b>
<b>Fund Balance, Beginning of Year</b>	<b>1,429,195</b>	<b>363,781</b>	<b>123</b>	<b>17</b>	<b>456,212</b>	<b>306,155</b>	<b>2,555,483</b>
<b>Fund Balance, End of Year</b>	<b>\$ 1,424,985</b>	<b>\$ 367,459</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 458,040</b>	<b>\$ 366,988</b>	<b>\$ 2,617,472</b>

(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, 2016**

	Capital Projects				
	1990 PW	2015		2009	Total Nonmajor Governmental Funds
	Sewerage Construction Phase II	Sales Tax Bond	General Obligation Bond	Total Capital Projects	
<b>Revenues</b>					
Taxes:					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ 4,575,374
Sales and use	-	-	-	-	3,637,247
Other taxes and penalties	-	-	-	-	596,621
Licenses and permits	-	-	-	-	-
Intergovernmental revenues:					
Federal grants	-	-	39,347	39,347	1,893,577
State funds:					
Parish transportation	-	-	-	-	-
State revenue sharing	-	-	-	-	20,665
Other	24,871	-	-	24,871	405,433
Fees, charges, and commissions	-	-	-	-	1,360,077
Fines and forfeitures	-	-	-	-	1,887,500
Interest income	338	4,296	18,390	23,024	81,280
Other revenue	-	-	-	-	458,931
<b>Total Revenues</b>	<b>25,209</b>	<b>4,296</b>	<b>57,737</b>	<b>87,242</b>	<b>14,916,705</b>
<b>Expenditures</b>					
General government:	-	-	-	-	2,234,563
Public safety	-	-	-	-	1,724,880
Public works	-	-	-	-	-
Health and welfare	-	-	-	-	1,365,418
Economic development	-	-	-	-	1,389,267
Transportation	-	-	-	-	1,094,937
Culture & recreation	-	-	-	-	1,895,377
Capital outlay	167,894	1,926,268	1,886,739	3,980,901	6,015,554
Debt service:					
Principal	51,000	-	-	51,000	1,665,422
Interest and other	8,865	-	-	8,865	704,165
<b>Total Expenditures</b>	<b>227,759</b>	<b>1,926,268</b>	<b>1,886,739</b>	<b>4,040,766</b>	<b>18,089,583</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(202,550)</b>	<b>(1,921,972)</b>	<b>(1,829,002)</b>	<b>(3,953,524)</b>	<b>(3,172,878)</b>
<b>Other Financing Sources (Uses)</b>					
Debt issued	8,987	-	-	8,987	370,346
Premium on debt issued	-	-	-	-	-
Issuance of refunding bonds	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-
Transfers in	275,000	-	300,000	575,000	3,462,795
Transfers out	-	-	-	-	(5,316,965)
<b>Total Other Financing Sources (Uses)</b>	<b>283,987</b>	<b>-</b>	<b>300,000</b>	<b>583,987</b>	<b>(1,483,824)</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>81,437</b>	<b>(1,921,972)</b>	<b>(1,529,002)</b>	<b>(3,369,537)</b>	<b>(4,656,702)</b>
<b>Fund Balance, Beginning of Year</b>	<b>26,988</b>	<b>1,988,048</b>	<b>4,875,044</b>	<b>6,890,080</b>	<b>23,405,873</b>
<b>Fund Balance, End of Year</b>	<b>\$ 108,425</b>	<b>\$ 66,076</b>	<b>\$ 3,346,042</b>	<b>\$ 3,520,543</b>	<b>\$ 18,749,171</b>

(Concluded)

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
HEALTH UNIT TAX FUND  
For the Year Ended December 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 465,528	\$ 414,575	\$ 410,670	\$ (3,905)
Intergovernmental revenues:				
State funds:				
State revenue sharing	17,000	14,914	14,914	-
Interest Income	3,200	4,071	4,071	-
Total Revenues	<u>485,728</u>	<u>433,560</u>	<u>429,655</u>	<u>(3,905)</u>
<b>Expenditures</b>				
Public works	-	-	-	-
Health and welfare	313,407	280,977	280,975	2
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Capital Outlay	20,000	-	-	-
Total Expenditures	<u>333,407</u>	<u>280,977</u>	<u>280,975</u>	<u>2</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>152,321</u>	<u>152,583</u>	<u>148,680</u>	<u>(3,903)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers out	(51,174)	(51,174)	(51,178)	(4)
Total Other Financing Sources (Uses)	<u>(51,174)</u>	<u>(51,174)</u>	<u>(51,178)</u>	<u>(4)</u>
<b>Net Change in Fund Balance</b>	101,147	101,409	97,502	(3,907)
<b>Fund Balance, Beginning of Year</b>	<u>1,144,599</u>	<u>1,144,599</u>	<u>1,144,599</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 1,245,746</u>	<u>\$ 1,246,008</u>	<u>\$ 1,242,101</u>	<u>\$ (3,907)</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
ARC MAINTENANCE FUND  
For the Year Ended December 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 470,377	\$ 416,930	\$ 414,948	\$ (1,982)
Interest income	1,940	2,068	2,068	-
Total Revenues	<u>472,317</u>	<u>418,998</u>	<u>417,016</u>	<u>(1,982)</u>
<b>Expenditures</b>				
Health and welfare	427,976	442,043	442,043	-
Total Expenditures	<u>427,976</u>	<u>442,043</u>	<u>442,043</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	44,341	(23,045)	(25,027)	(1,982)
<b>Fund Balance, Beginning of Year</b>	<u>618,731</u>	<u>618,731</u>	<u>618,731</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 663,072</u>	<u>\$ 595,686</u>	<u>\$ 593,704</u>	<u>\$ (1,982)</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
JUVENILE DETENTION CENTER  
For the Year Ended December 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 484,925	\$ 423,438	\$ 419,225	\$ (4,213)
Other taxes and penalties	5,000	-	-	-
Interest income	4,250	5,769	5,769	-
Total Revenues	<u>494,175</u>	<u>429,207</u>	<u>424,994</u>	<u>(4,213)</u>
<b>Expenditures</b>				
Public safety	208,239	134,763	134,765	(2)
Capital outlay			-	-
Total Expenditures	<u>208,239</u>	<u>134,763</u>	<u>134,765</u>	<u>(2)</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>285,936</u>	<u>294,444</u>	<u>290,229</u>	<u>(4,215)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers out	(1,192,952)	(1,192,952)	(1,192,952)	-
Total Other Financing Sources (Uses)	<u>(1,192,952)</u>	<u>(1,192,952)</u>	<u>(1,192,952)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(907,016)	(898,508)	(902,723)	(4,215)
<b>Fund Balance, Beginning of Year</b>	<u>1,487,213</u>	<u>1,487,213</u>	<u>1,487,213</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 580,197</u>	<u>\$ 588,705</u>	<u>\$ 584,490</u>	<u>\$ (4,215)</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL -**  
**AMBULANCE FUND**  
**For the Year Ended December 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
<b>Revenues</b>				
Fees, charges, and commissions	\$ 411,260	\$ 397,473	\$ 397,473	\$ -
Interest income	70	277	277	-
Other revenue	500	1,409	1,409	-
<b>Total Revenues</b>	<u>411,830</u>	<u>399,159</u>	<u>399,159</u>	<u>-</u>
<b>Expenditures</b>				
Public safety	347,140	349,645	349,645	-
<b>Total Expenditures</b>	<u>347,140</u>	<u>349,645</u>	<u>349,645</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>64,690</u>	<u>49,514</u>	<u>49,514</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>				
Transfers out	(12,891)	(12,891)	(12,892)	(1)
<b>Total Other Financing Sources (Uses)</b>	<u>(12,891)</u>	<u>(12,891)</u>	<u>(12,892)</u>	<u>(1)</u>
<b>Net Change in Fund Balance</b>	51,799	36,623	36,622	(1)
<b>Fund Balance, Beginning of Year</b>	<u>216,383</u>	<u>216,383</u>	<u>216,383</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 268,182</u>	<u>\$ 253,006</u>	<u>\$ 253,005</u>	<u>\$ (1)</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
CONVENTION CENTER FUND  
For the Year Ended December 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
<b>Revenues</b>				
Intergovernmental revenues:				
State funds:				
Other	\$ 130,000	\$ 317,762	\$ 317,762	\$ -
Fees, charges, and commissions	200,000	211,405	211,405	-
Interest income	2,400	2,612	2,612	-
Total Revenues	<u>332,400</u>	<u>531,779</u>	<u>531,779</u>	<u>-</u>
<b>Expenditures</b>				
Economic development	8,100	1,097	1,096	1
Culture & recreation	255,930	223,251	223,252	(1)
Capital Outlay		-	-	-
Total Expenditures	<u>264,030</u>	<u>224,348</u>	<u>224,348</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>68,370</u>	<u>307,431</u>	<u>307,431</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>				
Transfers out	(55,138)	(55,138)	(55,138)	-
Total Other Financing Sources (Uses)	<u>(55,138)</u>	<u>(55,138)</u>	<u>(55,138)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	13,232	252,293	252,293	-
<b>Fund Balance, Beginning of Year</b>	<u>500,691</u>	<u>500,691</u>	<u>500,691</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 513,923</u>	<u>\$ 752,984</u>	<u>\$ 752,984</u>	<u>\$ -</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
SENIOR CITIZENS TAX  
For the Year Ended December 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 480,076	\$ 427,667	\$ 423,503	\$ (4,164)
Interest income	175	218	218	-
Total Revenues	<u>480,251</u>	<u>427,885</u>	<u>423,721</u>	<u>(4,164)</u>
<b>Expenditures</b>				
Health and welfare	469,919	449,876	449,876	-
Total Expenditures	<u>469,919</u>	<u>449,876</u>	<u>449,876</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	10,332	(21,991)	(26,155)	(4,164)
<b>Fund Balance, Beginning of Year</b>	<u>434,146</u>	<u>434,146</u>	<u>434,146</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 444,478</u>	<u>\$ 412,155</u>	<u>\$ 407,991</u>	<u>\$ (4,164)</u>



**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
ECONOMIC DEVELOPMENT  
For the Year Ended December 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Sales and use	\$ 3,670,610	\$ 3,637,247	\$ 3,637,247	\$ -
Intergovernmental revenues:				
Other	21,500	25,800	25,800	-
Interest income	11,740	7,715	7,715	-
Other revenue	187,360	278,640	278,420	(220)
<b>Total Revenues</b>	<u>3,891,210</u>	<u>3,949,402</u>	<u>3,949,402</u>	<u>-</u>
<b>Expenditures</b>				
Economic development	1,465,437	1,388,165	1,388,171	(6)
Capital outlay	10,000	5,442	5,442	-
<b>Total Expenditures</b>	<u>1,475,437</u>	<u>1,393,607</u>	<u>1,393,613</u>	<u>(6)</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>2,415,773</u>	<u>2,555,795</u>	<u>2,555,789</u>	<u>(6)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	140	140	-
Transfers out	(3,187,136)	(3,179,700)	(3,179,694)	6
<b>Total Other Financing Sources (Uses)</b>	<u>(3,187,136)</u>	<u>(3,179,560)</u>	<u>(3,179,554)</u>	<u>6</u>
<b>Net Change in Fund Balance</b>	(771,363)	(623,765)	(623,765)	-
<b>Fund Balance, Beginning of Year</b>	<u>2,287,531</u>	<u>2,287,531</u>	<u>2,287,531</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 1,516,168</u>	<u>\$ 1,663,766</u>	<u>\$ 1,663,766</u>	<u>\$ -</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
CIVIL DEFENSE  
For the Year Ended December 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
<b>Revenues</b>				
Intergovernmental revenues:				
Federal grants	\$ 66,329	\$ 66,329	\$ 66,329	\$ -
State funds:				
Interest income	2,750	2,561	2,561	-
Other revenue	137,000	170,260	170,260	-
Total Revenues	<u>206,079</u>	<u>239,150</u>	<u>239,150</u>	<u>-</u>
<b>Expenditures</b>				
Public safety	499,330	492,540	492,539	1
Capital outlay	34,367	34,367	34,367	-
Total Expenditures	<u>533,697</u>	<u>526,907</u>	<u>526,906</u>	<u>1</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(327,618)</u>	<u>(287,757)</u>	<u>(287,756)</u>	<u>1</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	286,000	284,494	284,494	-
Transfers out	(15,375)	(12,188)	(12,188)	-
Total Other Financing Sources (Uses)	<u>270,625</u>	<u>272,306</u>	<u>272,306</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(56,993)	(15,451)	(15,450)	1
<b>Fund Balance, Beginning of Year</b>	<u>676,924</u>	<u>676,924</u>	<u>676,924</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 619,931</u>	<u>\$ 661,473</u>	<u>\$ 661,474</u>	<u>\$ 1</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
STREET LIGHTING  
For the Year Ended December 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 1,857,262	\$ 1,638,190	\$ 1,622,590	\$ (15,600)
State revenue sharing	14,060	5,751	5,751	-
Interest income	8,490	9,634	9,634	-
Other revenue	-	135	-	(135)
<b>Total Revenues</b>	<u>1,879,812</u>	<u>1,653,710</u>	<u>1,637,975</u>	<u>(15,735)</u>
<b>Expenditures</b>				
General government	96,578	103,217	103,217	-
Public works	1,369,706	1,094,908	1,094,937	(29)
Capital outlay	100,000	-	-	-
<b>Total Expenditures</b>	<u>1,566,284</u>	<u>1,198,125</u>	<u>1,198,154</u>	<u>(29)</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>313,528</u>	<u>455,585</u>	<u>439,821</u>	<u>(15,764)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in			-	-
Transfers out	(641,605)	(334,966)	(334,966)	-
<b>Total Other Financing Sources (Uses)</b>	<u>(641,605)</u>	<u>(334,966)</u>	<u>(334,966)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(328,077)	120,619	104,855	(15,764)
<b>Fund Balance, Beginning of Year</b>	<u>3,254,198</u>	<u>3,254,198</u>	<u>3,254,198</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 2,926,121</u>	<u>\$ 3,374,817</u>	<u>\$ 3,359,053</u>	<u>\$ (15,764)</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
LAND ESCROW  
For the Year Ended December 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
<b>Revenues</b>				
Total Revenues	-	-	\$ -	\$ -
<b>Expenditures</b>				
Total Expenditures	-	-	-	-
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	-	-	-	-
<b>Other Financing Sources (Uses)</b>				
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	-	-	-	-
<b>Fund Balance, Beginning of Year</b>	7	7	7	-
<b>Fund Balance, End of Year</b>	<u>\$ 7</u>	<u>\$ 7</u>	<u>\$ 7</u>	<u>\$ -</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
CRIMINAL COURT  
For the Year Ended December 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
<b>Revenues</b>				
Fees, charges, and commissions	\$ 80,000	\$ 72,990	\$ 72,990	\$ -
Fines and forfeitures	2,190,000	1,887,500	1,887,500	-
Interest income	1,200	459	459	-
<b>Total Revenues</b>	<u>2,271,200</u>	<u>1,960,949</u>	<u>1,960,949</u>	<u>-</u>
<b>Expenditures</b>				
General government:	2,269,220	2,129,848	2,129,850	(2)
Capital outlay	-	-	-	-
<b>Total Expenditures</b>	<u>2,269,220</u>	<u>2,129,848</u>	<u>2,129,850</u>	<u>(2)</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>1,980</u>	<u>(168,899)</u>	<u>(168,901)</u>	<u>(2)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	721,585	721,586	721,586	-
Transfers out	-	(277,754)	(277,754)	-
<b>Total Other Financing Sources (Uses)</b>	<u>721,585</u>	<u>443,832</u>	<u>443,832</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	723,565	274,933	274,931	(2)
<b>Fund Balance, Beginning of Year</b>	<u>2,823</u>	<u>2,823</u>	<u>2,823</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 726,388</u>	<u>\$ 277,756</u>	<u>\$ 277,754</u>	<u>\$ (2)</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
ANIMAL SHELTER  
For the Year Ended December 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 363,694	\$ 320,836	\$ 320,836	\$ -
Fees, charges, and commissions	99,100	97,347	97,347	-
Interest income	1,020	731	731	-
<b>Total Revenues</b>	<u>463,814</u>	<u>418,914</u>	<u>418,914</u>	<u>-</u>
<b>Expenditures</b>				
Public safety	455,200	400,930	392,929	8,001
<b>Total Expenditures</b>	<u>455,200</u>	<u>400,930</u>	<u>392,929</u>	<u>8,001</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>8,614</u>	<u>17,984</u>	<u>25,985</u>	<u>8,001</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	15,000	15,000	15,000	-
<b>Total Other Financing Sources (Uses)</b>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	23,614	32,984	40,985	8,001
<b>Fund Balance, Beginning of Year</b>	<u>281,813</u>	<u>281,813</u>	<u>281,813</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 305,427</u>	<u>\$ 314,797</u>	<u>\$ 322,798</u>	<u>\$ 8,001</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
HEALTH AND HUMAN SERVICES  
For the Year Ended December 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
<b>Revenues</b>				
Intergovernmental revenues:				
Federal grants	\$ 167,692	\$ 110,300	\$ 110,300	\$ -
Interest income	900	1,280	1,280	-
Other revenue	500	1,106	1,106	-
Total Revenues	<u>169,092</u>	<u>112,686</u>	<u>112,686</u>	<u>-</u>
<b>Expenditures</b>				
Health and welfare	286,092	191,924	192,524	(600)
Total Expenditures	<u>286,092</u>	<u>191,924</u>	<u>192,524</u>	<u>(600)</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(117,000)</u>	<u>(79,238)</u>	<u>(79,838)</u>	<u>(600)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	117,000	117,000	117,000	-
Total Other Financing Sources (Uses)	<u>117,000</u>	<u>117,000</u>	<u>117,000</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	37,762	37,162	(600)
<b>Fund Balance, Beginning of Year</b>	<u>228,884</u>	<u>228,884</u>	<u>228,884</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 228,884</u>	<u>\$ 266,646</u>	<u>\$ 266,046</u>	<u>\$ (600)</u>

**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.

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

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL**  
**LAPLACE, LOUISIANA**  
**SCHEDULE 1 – NET POSITION BY COMPONENT**  
**LAST TEN FISCAL YEARS**

(accrual basis of accounting)  
(Unaudited)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Governmental activities</b>										
Net investment in capital assets	\$ 21,049,216	\$ 23,522,817	\$ 21,277,396	\$ 28,120,063	\$ 29,741,677	\$ 27,267,310	\$ 10,633,141	\$ 6,030,921	\$ 30,387,143	\$ 30,387,143
Restricted	16,587,285	14,712,389	43,470,585	13,860,981	43,480,888	44,702,688	56,556,189	43,916,590	37,778,546	29,358,079
Unrestricted	24,692,634	33,622,730	14,165,068	35,866,072	747,603	539,131	6,817,944	29,514,891	15,873,316	21,413,050
Total governmental activities net position	\$ 62,329,135	\$ 71,857,936	\$ 78,913,049	\$ 77,847,116	\$ 73,970,168	\$ 72,509,109	\$ 74,007,274	\$ 79,452,402	\$ 84,039,005	\$ 81,158,272
<b>Business-type activities</b>										
Net investment in capital assets	\$ 119,295,021	\$ 120,501,581	\$ 122,807,386	\$ 121,853,197	\$ 123,184,534	\$ 126,226,895	\$ 124,338,281	\$ 122,838,320	\$ 121,008,773	\$ 120,632,932
Restricted	1,353,728	1,353,728	1,353,728	1,413,722	263,755	420,000	493,640	536,525	610,541	574,803
Unrestricted	2,062,841	514,403	475,810	710,075	2,712,112	3,053,015	2,079,562	123,467	824,280	4,924,888
Total business-type activities net position	\$ 122,711,590	\$ 122,369,712	\$ 124,636,924	\$ 123,976,994	\$ 126,160,401	\$ 129,699,910	\$ 126,911,483	\$ 123,488,312	\$ 122,443,594	\$ 126,132,623
<b>Primary government</b>										
Net investment in capital assets	\$ 140,344,237	\$ 144,024,398	\$ 144,084,782	\$ 149,973,260	\$ 152,926,211	\$ 153,494,205	\$ 134,971,422	\$ 128,849,241	\$ 151,395,916	\$ 151,020,075
Restricted	17,941,013	16,066,117	44,824,313	15,274,703	43,744,643	45,122,668	57,049,829	44,453,115	38,389,087	29,932,882
Unrestricted	26,755,475	34,137,133	14,640,878	36,576,147	3,459,715	3,592,146	8,897,506	29,638,358	16,697,596	26,337,938
Total primary government net position	\$ 185,040,725	\$ 194,227,648	\$ 203,549,973	\$ 201,824,110	\$ 200,130,569	\$ 202,209,019	\$ 200,918,757	\$ 202,940,714	\$ 206,482,599	\$ 207,290,895

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

(Unaudited)  
(acrual basis of accounting)

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Expenses</b>										
<b>Governmental activities:</b>										
General government	\$ 5,594,372	\$ 6,515,112	\$ 7,020,705	\$ 7,901,315	\$ 8,419,683	\$ 9,015,599	\$ 11,787,695	\$ 11,370,749	\$ 12,139,839	\$ 12,020,446
Public safety	5,435,975	4,741,752	6,968,528	6,887,326	7,270,054	7,233,873	7,732,696	8,456,381	8,977,733	8,430,016
Public works	10,194,172	13,391,561	14,398,985	12,463,398	12,426,536	15,730,534	13,105,441	12,398,787	15,584,995	20,884,364
Health and welfare	1,136,211	1,902,590	2,229,805	2,826,036	2,551,866	1,993,525	1,761,793	1,764,806	1,839,598	1,765,182
Economic development	1,482,875	1,672,938	1,679,124	1,685,753	1,503,635	1,387,557	1,268,936	1,361,016	1,492,344	1,457,797
Transportation	-	-	-	-	-	-	-	-	-	-
Culture and recreation	811,635	1,478,688	1,306,707	1,391,994	1,395,010	1,490,948	1,850,395	1,941,362	2,422,487	2,653,371
Interest on long-term debt	2,769,970	2,704,785	2,205,655	4,419,253	3,647,935	2,725,866	2,902,003	2,350,194	2,424,357	3,613,792
Total governmental activities expenses	27,423,210	32,407,426	35,809,509	37,575,075	37,214,719	39,577,902	40,408,959	39,643,295	44,881,353	50,824,968
<b>Business-type activities:</b>										
Solid Waste	3,074,568	3,241,260	3,606,171	3,666,131	3,600,871	3,430,960	3,489,574	3,693,957	3,632,948	3,627,663
Mosquito	562,857	787,038	767,295	754,575	747,068	750,620	763,696	778,599	797,240	804,437
Utilities	6,669,420	6,772,912	7,667,691	7,844,726	8,524,175	8,122,006	8,929,638	9,328,645	9,059,883	9,311,273
Sewer	7,955,428	17,149,922	8,798,140	8,695,815	9,257,928	10,060,359	10,459,148	9,911,359	9,444,294	9,466,434
Total business-type activities expenses	18,262,273	27,951,132	20,839,297	20,961,247	22,130,042	22,363,945	23,642,056	23,712,560	22,934,365	23,209,807
<b>Total primary government expenses</b>	<b>\$ 45,687,483</b>	<b>\$ 60,358,558</b>	<b>\$ 56,648,806</b>	<b>\$ 58,536,322</b>	<b>\$ 59,344,761</b>	<b>\$ 61,941,847</b>	<b>\$ 64,051,015</b>	<b>\$ 63,355,855</b>	<b>\$ 67,815,718</b>	<b>\$ 74,034,775</b>
<b>Program Revenues</b>										
<b>Governmental activities:</b>										
Charges for services:										
General government	\$ 68,311	\$ 108,423	\$ 115,491	\$ 1,335,907	\$ 1,223,013	\$ 48,010	\$ 114,470	\$ 1,379,786	\$ 1,372,603	\$ 1,394,041
Public safety	902,273	1,186,673	1,533,211	2,221,863	2,811,762	2,082,292	1,750,157	1,954,566	2,117,931	1,887,500
Public works	330,343	392,752	270,176	283,110	261,832	326,750	312,206	387,122	508,197	503,530
Health and welfare	274,773	277,306	275,128	277,557	274,827	301,812	482,003	494,184	485,700	494,820
Economic development	10,071	33,410	42,036	-	-	-	-	-	-	-
Culture and recreation	526,263	402,909	326,697	470,010	558,842	294,480	141,601	96,758	173,904	300,129
Operating grants and contributions	971,812	1,791,040	2,358,835	2,736,196	2,873,503	7,174,872	4,431,632	1,363,143	1,183,666	2,115,197
Capital grants and contributions	250,965	86,604	313,037	365,347	860,267	59,874	-	7,411,380	8,200,560	6,510,225
Total governmental activities program revenues	3,334,811	4,279,117	5,234,611	7,689,990	8,864,046	10,288,090	7,232,069	13,086,939	14,042,561	13,205,442
<b>Business-type activities:</b>										
Charges for services:										
Solid Waste	3,357,467	3,560,689	3,687,686	3,911,412	4,026,114	3,755,669	3,817,651	3,899,703	3,834,751	3,894,700
Mosquito	426,127	534,718	539,848	539,848	532,464	522,250	530,937	542,458	531,330	539,240
Utilities	5,097,036	5,635,249	6,159,414	6,246,552	6,706,798	6,726,104	6,606,629	6,734,759	6,996,269	7,660,126
Sewer	4,635,758	4,986,195	5,290,910	5,273,692	5,607,899	5,687,351	5,453,223	5,560,849	5,692,291	6,357,204
Operating grants and contributions	-	7,049,462	-	-	-	-	-	-	-	-
Capital grants and contributions	8,620,362	-	-	2,624,747	4,531,592	5,745,748	1,205,171	84,837	1,258,733	5,460,366
Total business-type activities program revenues	22,136,750	21,759,212	15,672,728	18,596,251	21,404,867	22,437,122	17,613,611	16,822,606	18,313,374	23,911,636
<b>Total primary government program revenues</b>	<b>\$ 25,471,561</b>	<b>\$ 26,038,329</b>	<b>\$ 20,907,339</b>	<b>\$ 26,286,241</b>	<b>\$ 30,268,913</b>	<b>\$ 32,725,212</b>	<b>\$ 24,845,680</b>	<b>\$ 29,909,545</b>	<b>\$ 32,355,935</b>	<b>\$ 37,117,078</b>

(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									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Net (Expense) Revenue</b>										
Governmental activities	\$ (24,090,399)	\$ (28,128,309)	\$ (30,574,898)	\$ (29,885,085)	\$ (28,350,673)	\$ (29,289,812)	\$ (31,176,890)	\$ (26,556,356)	\$ (30,838,792)	\$ (37,619,526)
Business-type activities	3,874,477	(6,191,920)	(5,166,569)	(2,364,996)	(725,175)	73,177	(6,028,445)	(6,889,954)	(4,620,991)	701,829
<b>Total primary government net expense</b>	<b>\$ (20,215,922)</b>	<b>\$ (34,320,229)</b>	<b>\$ (35,741,467)</b>	<b>\$ (32,250,081)</b>	<b>\$ (29,075,848)</b>	<b>\$ (29,216,635)</b>	<b>\$ (39,205,335)</b>	<b>\$ (33,446,310)</b>	<b>\$ (35,459,783)</b>	<b>\$ (36,917,697)</b>
<b>General Revenues and Other Changes in Net Position</b>										
Governmental activities:										
Taxes										
Ad valorem	\$ 7,826,488	\$ 8,215,378	\$ 9,562,605	\$ 9,425,335	\$ 10,007,266	\$ 11,049,835	\$ 12,559,687	\$ 12,129,200	\$ 12,558,530	\$ 12,108,598
Sales and use	18,051,847	30,345,420	30,989,873	18,691,071	17,885,038	20,642,215	20,891,882	19,642,496	24,290,875	21,295,703
Franchise	820,720	860,021	863,890	830,083	885,184	1,037,061	935,809	1,145,444	1,132,734	1,185,882
Beer taxes	52,379	51,970	54,924	48,002	49,723	48,761	47,394	42,949	42,228	41,363
Severance taxes	96,793	115,469	37,822	60,140	65,203	65,772	54,423	37,831	42,553	32,950
Video poker taxes	649,431	636,943	575,499	549,448	566,467	592,508	604,691	575,635	599,424	596,621
Occupational licenses	1,050,681	1,086,920	1,115,935	-	-	1,195,315	1,228,691	-	-	-
State revenue sharing (unrestricted)	120,632	113,042	116,731	112,209	111,703	100,029	100,771	110,262	137,558	77,997
Unrestricted grants and contributions	13,218	97,243	282,226	1,788,020	829,277	50,000	28,113	19,392	18,088	11,393
Investment earnings	2,023,242	1,035,730	380,441	457,255	322,633	281,871	239,854	244,899	231,939	214,646
Other general revenues	386,133	625,187	794,349	589,144	873,122	1,626,074	646,469	677,707	1,122,822	1,193,044
Gain (loss) on disposal of capital assets	159,500	-	-	(6,000)	-	-	-	-	-	-
Capital contributions	(7,487,400)	-	-	(2,624,747)	(4,531,592)	(5,745,748)	-	-	-	-
Transfers	(1,018,760)	(5,526,213)	(7,144,321)	(1,100,808)	(2,590,299)	(3,114,940)	(2,107,590)	(2,624,331)	(1,620,939)	(2,077,884)
<b>Total governmental activities</b>	<b>22,744,904</b>	<b>37,657,110</b>	<b>37,629,974</b>	<b>28,819,152</b>	<b>24,473,725</b>	<b>27,828,753</b>	<b>35,230,194</b>	<b>32,001,484</b>	<b>38,555,812</b>	<b>34,680,313</b>
Business-type activities:										
Taxes										
Ad valorem	125,735	139,039	163,151	159,795	170,003	187,637	211,838	205,687	213,033	205,335
Unrestricted grants and contributions	328,909	-	-	325,136	32,155	43,903	680,716	417,082	949,074	318,838
Investment earnings	186,157	74,775	17,720	22,585	14,680	14,264	14,617	14,540	12,998	14,203
Other general revenues	46,305	110,015	108,589	96,742	101,445	105,588	283,386	205,143	278,971	370,940
Gain (loss) on disposal of capital assets	10,000	-	-	-	-	-	-	-	-	-
Transfers	1,018,760	5,526,213	7,144,321	1,100,808	2,590,299	3,114,940	2,107,590	2,624,331	1,620,939	2,077,884
<b>Total business-type activities</b>	<b>1,715,866</b>	<b>5,850,042</b>	<b>7,433,781</b>	<b>1,705,066</b>	<b>2,908,382</b>	<b>3,466,332</b>	<b>3,298,147</b>	<b>3,466,783</b>	<b>3,075,015</b>	<b>2,987,200</b>
<b>Total primary government</b>	<b>\$ 24,460,770</b>	<b>\$ 43,507,152</b>	<b>\$ 45,063,755</b>	<b>\$ 30,524,218</b>	<b>\$ 27,382,107</b>	<b>\$ 31,295,085</b>	<b>\$ 38,528,341</b>	<b>\$ 35,468,267</b>	<b>\$ 41,630,827</b>	<b>\$ 37,667,513</b>
<b>Change in Net Position</b>										
Governmental activities	\$ (1,345,495)	\$ 9,528,801	\$ 7,055,076	\$ (1,065,933)	\$ (3,876,948)	\$ (1,461,059)	\$ 2,053,304	\$ 5,445,128	\$ 7,717,020	\$ (2,939,213)
Business-type activities	5,590,343	(341,878)	2,267,212	(659,930)	2,183,407	3,539,509	(2,730,298)	(3,423,171)	(1,545,976)	3,689,029
<b>Total primary government</b>	<b>\$ 4,244,848</b>	<b>\$ 9,186,923</b>	<b>\$ 9,322,288</b>	<b>\$ (1,725,863)</b>	<b>\$ (1,693,541)</b>	<b>\$ 2,078,450</b>	<b>\$ (676,994)</b>	<b>\$ 2,021,957</b>	<b>\$ 6,171,044</b>	<b>\$ 749,816</b>

**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									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>General fund</b>										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ 45,426	\$ 47,076	\$ 45,599	\$ 48,645	\$ 49,838	\$ 697,399
Unassigned	-	-	-	-	1,921,296	2,128,087	2,134,318	1,959,864	2,153,689	2,179,512
Reserved (1)	44,587	44,362	47,815	43,915	-	-	-	-	-	-
Unreserved (1)	448,552	1,295,909	1,502,806	1,797,569	-	-	-	-	-	-
<b>Total general fund</b>	<b>\$ 493,139</b>	<b>\$ 1,340,271</b>	<b>\$ 1,550,621</b>	<b>\$ 1,841,484</b>	<b>\$ 1,966,722</b>	<b>\$ 2,175,163</b>	<b>\$ 2,179,917</b>	<b>\$ 2,008,509</b>	<b>\$ 2,203,527</b>	<b>\$ 2,876,911</b>
<b>All other governmental funds</b>										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ 85,404	\$ 89,645	\$ 92,261	\$ 101,937	\$ 422,520	\$ 4,441,961
Restricted	-	-	-	-	43,480,888	44,702,668	56,556,189	43,916,590	37,778,546	29,358,079
Committed	-	-	-	-	28,608,152	27,193,481	13,929,430	35,361,074	47,177,482	41,585,547
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	(40,000)	-	(121,003)	-	-	-
Reserved (1)	16,663,785	14,783,974	43,549,330	13,945,373	-	-	-	-	-	-
Unreserved, reported in:										
Special revenue funds (1)	24,436,592	32,531,832	40,703,485	37,814,660	-	-	-	-	-	-
Capital project funds (1)	-	-	-	37,274,007	-	-	-	-	-	-
Debt service funds (1)	-	-	-	-	-	-	-	-	-	-
<b>Total all other governmental funds</b>	<b>\$ 41,100,377</b>	<b>\$ 47,315,806</b>	<b>\$ 84,252,815</b>	<b>\$ 89,034,040</b>	<b>\$ 72,134,444</b>	<b>\$ 71,985,794</b>	<b>\$ 70,456,877</b>	<b>\$ 79,379,601</b>	<b>\$ 85,378,548</b>	<b>\$ 75,385,587</b>

Note (1): In 2011, the entity implemented GASB Statement 54 which changed the classification of fund balances. Amounts prior to 2011 have not been restated to reflect the new classification.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA**  
**SCHEDULE 4 – CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
(modified accrual basis of accounting)  
(Unaudited)

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Revenues</b>										
Taxes	\$ 26,527,766	\$ 39,197,741	\$ 41,127,977	\$ 28,665,854	\$ 28,458,771	\$ 32,284,558	\$ 34,056,260	\$ 32,347,331	\$ 37,448,829	\$ 34,000,922
Licenses and permits	1,455,933	1,587,966	1,498,532	1,606,345	1,480,618	1,657,504	1,757,425	1,800,738	1,880,771	1,999,399
Intergovernmental	1,520,851	2,219,767	3,150,893	5,273,213	5,277,335	8,514,049	4,583,266	7,379,926	8,998,138	9,548,775
Charges for services	1,449,503	1,386,550	1,260,890	1,496,231	1,665,084	1,472,023	1,412,427	1,352,465	1,442,661	1,589,666
Fines and forfeitures	907,987	1,195,296	1,555,070	2,244,334	2,844,801	2,136,980	1,684,621	2,030,242	2,213,460	1,926,942
Investment earnings	2,023,241	1,035,730	380,441	458,871	322,633	301,013	239,854	244,899	231,939	214,646
Other revenues	700,593	799,472	1,035,103	495,849	410,420	611,404	649,371	642,889	786,127	936,802
<b>Total revenues</b>	<b>34,585,874</b>	<b>47,422,522</b>	<b>50,008,906</b>	<b>40,240,697</b>	<b>40,459,662</b>	<b>46,977,531</b>	<b>44,385,224</b>	<b>45,798,490</b>	<b>53,001,925</b>	<b>50,217,152</b>
<b>Expenditures</b>										
General government	5,546,965	6,264,982	6,824,186	7,366,088	7,794,390	8,437,866	10,768,500	10,458,833	10,937,016	10,920,801
Public safety	5,580,415	6,347,730	7,475,904	7,737,593	6,400,451	6,342,388	6,746,676	7,525,299	7,553,489	7,242,898
Public works	19,343,414	14,875,163	14,718,994	18,458,119	24,418,233	2,626,187	149,400	1,085,701	2,746,432	3,915,207
Health and welfare	1,345,637	1,833,142	2,143,589	2,794,496	2,733,276	1,876,905	1,638,555	1,658,735	1,707,560	1,654,638
Economic development	1,248,035	1,620,439	1,921,359	1,601,432	1,480,564	1,350,753	1,195,997	1,298,031	1,406,030	1,389,267
Transportation	930,505	939,830	938,068	903,551	919,769	13,468,015	8,808,728	8,270,322	8,276,187	8,358,891
Culture and recreation	-	-	-	-	-	956,498	1,205,806	1,287,468	1,724,142	1,895,377
Capital Outlay	-	-	-	-	-	-	4,651,361	12,330,083	17,210,267	12,582,241
Debt Service:										
Principal	5,176,487	9,768,075	4,786,255	6,017,833	5,781,191	6,035,721	6,133,702	6,472,478	6,269,162	7,084,858
Interest	2,324,416	2,324,416	2,324,416	4,419,253	3,370,560	2,917,398	2,841,556	2,582,076	2,801,833	3,048,913
Bond issuance costs	-	-	-	-	226,597	-	-	-	-	-
<b>Total expenditures</b>	<b>41,495,874</b>	<b>43,973,777</b>	<b>41,132,771</b>	<b>49,298,365</b>	<b>53,125,031</b>	<b>44,001,731</b>	<b>44,140,281</b>	<b>52,969,026</b>	<b>60,632,118</b>	<b>58,093,091</b>
Excess (deficiency) of revenues over (under) expenditures	(6,910,000)	3,448,745	8,876,135	(9,057,668)	(12,665,369)	2,975,800	244,943	(7,170,536)	(7,630,193)	(7,875,939)
<b>Other financing sources (uses)</b>										
Sale of capital assets	-	-	-	30,000	-	-	-	-	-	-
Proceeds of debt issued	1,959,329	4,966,000	29,930,000	15,000,000	800,000	198,931	265,514	18,546,182	15,437,140	370,346
Issuance of refunding bonds	-	-	-	7,370,000	8,545,000	-	6,050,000	-	-	20,390,000
Premium on debt issuance	-	-	-	14,835	654,056	-	-	-	-	-
Payment to refunding bond escrow agent	-	-	-	(7,184,271)	(11,517,746)	-	(5,977,030)	-	-	(20,184,580)
Transfers in	11,595,676	11,994,408	11,230,223	13,656,699	12,239,829	15,517,564	14,376,348	15,479,053	22,043,071	14,272,632
Transfers out	(12,614,436)	(13,346,592)	(12,889,036)	(14,737,507)	(14,830,128)	(18,632,504)	(16,483,938)	(18,103,383)	(23,664,010)	(16,350,516)
<b>Total other financing sources (uses)</b>	<b>940,569</b>	<b>3,613,816</b>	<b>28,271,187</b>	<b>14,129,756</b>	<b>(4,108,989)</b>	<b>(2,916,009)</b>	<b>(1,769,106)</b>	<b>15,921,852</b>	<b>13,816,201</b>	<b>(1,502,118)</b>
<b>Net change in fund balances</b>	<b>(5,969,431)</b>	<b>7,062,561</b>	<b>37,147,322</b>	<b>(5,072,088)</b>	<b>(16,774,358)</b>	<b>59,791</b>	<b>(1,524,163)</b>	<b>8,751,316</b>	<b>6,186,008</b>	<b>(9,378,057)</b>
Debt service, (interest and principal only) as a percentage of noncapital expenditures	20.2%	12.5%	30.5%	17.3%	27.7%	24.7%	20.3%	22.7%	22.3%	22.3%

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

(Unaudited)

<b>Fiscal Year</b>	<b>Parish Direct Rate (1)</b>	<b>Overlapping Rates</b>	
		<b>St. John the Baptist Parish School Board</b>	<b>St. John the Baptist Parish Sheriff's Office</b>
2007	2.25%	2.25%	0.25%
2008	2.25%	2.25%	0.25%
2009	2.25%	2.25%	0.25%
2010	2.25%	2.25%	0.25%
2011	2.25%	2.25%	0.25%
2012	2.25%	2.25%	0.25%
2013	2.25%	2.25%	0.25%
2014	2.25%	2.25%	0.25%
2015	2.25%	2.25%	0.50%
2016	2.25%	2.25%	0.50%

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
2007	35,877,519	320,020,783	355,898,302	80,999,207	274,899,095	40.06	2,454,471,048	14.50%
2008	36,513,826	346,273,001	382,786,827	83,574,781	299,212,046	38.89	2,639,909,152	14.50%
2009	174,857,996	260,387,742	435,245,738	83,892,520	351,353,218	38.89	3,001,694,745	14.50%
2010	176,606,576	262,991,619	439,598,195	90,802,704	348,795,491	38.89	3,031,711,692	14.50%
2011	186,573,102	268,914,623	455,487,725	86,298,781	369,188,944	38.89	3,141,294,655	14.50%
2012	165,833,403	329,181,981	495,015,384	85,421,449	409,593,935	38.76	3,413,899,200	14.50%
2013	187,963,803	348,320,707	536,284,510	84,560,433	451,724,077	38.76	3,698,513,862	14.50%
2014	190,057,599	341,282,054	531,339,653	84,560,433	446,779,220	38.76	3,697,561,955	14.37%
2015	190,634,898	344,669,376	535,304,274	84,172,237	451,132,037	38.76	3,691,753,614	14.50%
2016	193,176,606	318,270,255	511,446,861	84,200,102	427,246,759	38.76	3,527,219,731	14.50%

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			St. John the Baptist Parish School Board			Total Direct & Overlapping Rates
	Operating Millage	Debt Service Millage	Total Parish Millage	Operating Millage	Debt Service Millage	Total Parish Millage	
2007	40.06	-	40.06	21.92	22.00	43.92	83.98
2008	38.89	-	38.89	21.83	22.00	43.83	82.72
2009	38.89	-	38.89	21.49	18.00	39.49	78.38
2010	38.89	-	38.89	21.49	18.00	39.49	78.38
2011	38.89	-	38.89	21.49	18.00	39.49	78.38
2012	38.76	-	38.76	21.31	18.00	39.31	78.07
2013	38.76	-	38.76	21.31	18.00	39.31	78.07
2014	38.76	-	38.76	29.31	10.00	39.31	78.07
2015	38.76	-	38.76	29.31	10.00	39.31	78.07
2016	38.76	-	38.76	29.31	10.00	39.31	78.07

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

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

(Unaudited)

Taxpayer	December 31, 2016			December 31, 2006		
	Taxable Assessed Value	Rank	Percentage of Total Parish Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Parish Taxable Assessed Value
Marathon Ashland LLC	\$ 175,005,537	1	38.79%	\$ 90,415,550	1	39.94%
Entergy Louisiana, Inc.	12,019,790	2	2.66%	4,790,220	5	1.96%
Nalco Chemical Company	9,203,610	3	2.04%	4,900,308	*	2.00%
Arcelormittal Laplace, LLC	7,312,264	4	1.62%	*	3	0.00%
Du Pont Performance Elas	6,527,102	5	1.45%	9,125,066	*	3.73%
Cargill Incorporated	5,904,559	6	1.31%	2,994,082	*	1.22%
Bengal Pipeline Company	5,885,750	7	1.30%	3,197,220	6	1.31%
Louisiana Machinery Company	5,017,394	8	1.11%	7,361,571	*	3.01%
E I Du Pont De Nemours	4,761,287	9	1.06%	9,010,918	7	3.68%
Atmos Eney Corporation	4,655,910	10	1.03%	*	2	0.00%
	<u>\$ 236,293,203</u>		<u>52.37%</u>	<u>\$ 131,794,935</u>		<u>56.85%</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
2007	7,081,602	Not Available	Not Available	Not Available	7,003,984	98.90%
2008	8,730,484	Not Available	Not Available	Not Available	8,599,294	98.50%
2009	9,684,752	Not Available	Not Available	Not Available	9,394,209	97.00%
2010	10,038,967	Not Available	Not Available	Not Available	9,585,130	95.48%
2011	10,625,715	Not Available	Not Available	Not Available	10,177,269	95.78%
2012	11,809,855	Not Available	Not Available	Not Available	11,706,615	99.13%
2013	13,254,871	Not Available	Not Available	Not Available	12,771,525	96.35%
2014	12,877,771	Not Available	Not Available	Not Available	12,603,800	97.87%
2015	12,985,305	Not Available	Not Available	Not Available	12,899,358	99.34%
2016	12,062,376	Not Available	Not Available	Not Available	11,986,994	99.38%

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

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

Fiscal Year	Governmental Activities					Business-Type Activities					Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	Public Improvement Bonds	General Obligation Bonds	Certificates of Indebtedness	Sales Tax Bonds	Capital Lease Obligations	Promisory Notes/Loans	Premium	Revenue Bonds	Promisory Notes/Loans	Total			
2007	15,038,578	29,045,000	8,421,000	2,153,245	1,722,441	-	-	7,183,869	-	\$ 63,564,133	5.81%	\$ 1,368	
2008	13,140,208	27,500,000	7,595,000	2,015,081	1,671,630	-	-	6,834,086	-	58,756,005	5.31%	1,250	
2009	11,141,838	55,520,000	6,730,000	2,291,917	1,337,530	-	-	6,465,763	-	83,487,048	7.53%	1,773	
2010	23,510,000	53,260,000	1,595,000	6,559,000	998,250	-	-	6,168,581	-	92,090,831	9.59%	2,005	
2011	21,150,000	48,330,000	2,199,000	5,881,000	676,059	-	-	5,747,251	-	83,983,310	8.74%	1,829	
2012	19,090,000	45,700,000	1,802,000	5,171,000	437,339	198,931	559,497	4,720,000	-	77,678,767	8.30%	1,736	
2013	17,035,000	43,300,000	1,393,000	4,434,000	186,637	402,445	500,625	4,470,000	158,478	71,880,185	7.60%	1,643	
2014	14,975,000	58,480,000	967,000	3,703,000	684,520	902,315	444,887	4,215,000	639,868	85,011,590	9.11%	1,943	
2015	14,280,000	66,685,000	523,000	5,933,000	525,614	933,199	390,031	3,960,000	1,714,166	94,944,010	9.55%	2,176	
2016	13,550,000	63,885,000	362,000	5,007,000	245,115	891,186	327,218	3,695,000	2,012,225	89,974,744	9.10%	2,062	

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		
2007	\$ 29,045,000	5,257,860	\$ 23,787,140	0.97%	\$ 511.86
2008	27,500,000	6,133,809	21,366,191	0.81%	454.66
2009	55,520,000	7,566,452	47,953,548	1.60%	1,018.42
2010	53,260,000	11,599,192	41,660,808	1.37%	907.17
2011	48,330,000	14,026,585	34,303,415	1.09%	746.96
2012	45,700,000	13,860,981	31,839,019	0.93%	711.36
2013	43,300,000	12,386,632	30,913,368	0.84%	706.41
2014	58,480,000	14,744,069	43,735,931	1.18%	999.79
2015	66,685,000	14,125,296	52,559,704	1.42%	1,204.78
2016	63,885,000	12,385,977	51,499,023	1.46%	1,180.33

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, 2016**  
(Unaudited)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable (1)</u>	<u>Estimated Share of Overlapping Debt</u>
<b>Direct:</b>			
St. John the Baptist Parish	<u>\$ 84,267,519</u>	100%	<u>\$ 84,267,519</u>
<b>Overlapping:</b>			
St. John the Baptist Parish School Board (2)	<u>85,399,124</u>	100%	<u>85,399,124</u>
<b>Total direct and overlapping debt</b>	<u><u>\$ 169,666,643</u></u>		<u><u>\$ 169,666,643</u></u>

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

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

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

(Unaudited)

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Debt Limit	\$124,564,406	\$133,975,389	\$152,336,008	\$153,859,368	\$159,420,704	\$173,255,384	\$187,699,579	\$185,968,879	\$187,356,496	\$179,006,401
Total net debt applicable to limit	21,478,548	15,900,808	41,493,415	39,399,019	35,943,368	32,830,720	29,343,203	43,735,931	52,559,704	51,499,023
Legal debt margin	\$103,085,858	\$118,074,581	\$110,842,593	\$114,460,349	\$123,477,336	\$140,424,664	\$158,356,376	\$142,232,948	\$134,796,792	\$127,507,378
Total net debt applicable to the limit as a percentage of debt limit	17.24%	11.87%	27.24%	25.61%	22.55%	18.95%	15.63%	23.52%	28.05%	28.77%

**Legal Debt Margin Calculation for Fiscal Year 2016**

Assessed value	\$511,446,861
Debt limit -- 35% of assessed value	179,006,401
Deduct - Amount of debt applicable to debt limit	51,499,023
Legal debt margin	\$127,507,378

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 16 -- PRINCIPAL EMPLOYERS  
CURRENT YEAR AND TEN YEARS AGO  
(Unaudited)**

Employer	2016			2006		
	Employees	Rank	% of Total St. John Parish Employment	Employees	Rank	% of Total St. John Parish Employment
Marathon Oil	985	1	5.22%	*	*	*
St. John Parish School Board	900	2	4.77%	*	*	*
Denka	509	3	2.70%	*	*	*
Bayou Steel	400	4	2.12%	*	*	*
Nalco Chemical	231	5	1.22%	*	*	*
St. John Parish	210	6	1.11%	*	*	*
Cargill	162	7	0.86%	*	*	*
Louisiana Machinery	156	8	0.83%	*	*	*
Dreging Supply	130	9	0.69%	*	*	*
Pinnacle Polymers	120	10	0.64%	*	*	*
<b>TOTAL</b>	<b>3,803</b>		<b>20.16%</b>	<b>*</b>		<b>*</b>

\* Did not report in 2006

Source:  
St. John the Baptist Parish Economic Development Department.



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

Function/Program	Full-time Equivalent Employees as of December 31,									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General government	77	53	57	54	55	58	81	77	84	84
Public safety	21	34	43	47	45	46	45	43	48	52
Public works	151	154	159	173	183	174	150	159	147	149
Health and welfare	1	2	2	2	2	2	2	2	2	2
Culture and recreation	5	7	6	6	4	4	5	8	9	9
Miscellaneous	21	15	16	11	11	13	13	10	21	15
<b>Total</b>	<b>276</b>	<b>265</b>	<b>283</b>	<b>293</b>	<b>300</b>	<b>297</b>	<b>296</b>	<b>299</b>	<b>311</b>	<b>311</b>

Source: St. John Parish Finance Department

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

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

Function	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Fire</b>										
Emergency responses	1,640	1,824	1,329	1,163	1,064	1,661	1,302	1,501	1,612	1,671
Fires extinguished	291	436	335	362	333	272	135	205	143	125
<b>Refuse collection</b>										
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
<b>Water</b>										
New connections	250	355	389	72	53	58	64	50	66	173
Water main breaks	31	31	29	26	24	21	28	39	53	40
Average daily consumption (thousands of gallons)	4,496	4,808	4,655	4,322	5,119	5,119	5,222	7,020	5,985	7,159
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
<b>Other public works</b>										
Street resurfacing (miles)	-	-	-	-	-	-	-	-	-	-
Potholes repaired	66	94	157	76	64	64	125	112	89	87
Health and welfare	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
Culture and recreation	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
<b>Wastewater</b>										
Average daily sewage treatment (thousands of gallons)	2,295	2,386	2,280	3,219	5,600	5,910	5,917	7,520	7,175	6,770

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

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

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

Function	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Fire										
Stations	17	17	17	17	17	17	17	17	17	17
Pieces of equipment	53	50	48	39	39	52	52	52	52	46
Water										
Water mains (miles)	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available	294
Fire hydrants	2,328	2,390	2,405	2,405	2,494	2,521	2,521	2,521	2,521	2,521
Storage capacity (thousands of gallons)	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available	4,450
Other public works										
Streets (miles)	230	230	230	230	230	230	230	230	230	233
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	8	9	9	10	10	11	11	11	11	13
Wastewater										
Sanitary and storm sewers (miles)	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available	408
Treatment plants	7	7	7	7	7	7	7	7	7	7
Low-lift stations	155	160	160	160	187	183	188	187	187	176
Treatment capacity	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available	9,660

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

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

**REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS AND  
THE UNIFORM GUIDANCE**



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of St. John the Baptist Parish Council (the "Parish"), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements and have issued our report thereon dated June 30, 2016. Other auditors audited the financial statements of St. John the Baptist Parish Library (the "Library") as described in our report of the Parish's financial statements. This report does not include the results of the other auditors' testing of Internal Controls over Financial Reporting and on Compliance and Other Matters that are reported on separately on by other auditors.

**Internal Control over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

#### **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 finding 2016-001, 2016-002, 2016-003, and 2016-004.

#### **St. John the Baptist Parish Council's Response to Findings**

The Parish's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The Parish's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

#### **Purpose of this Report**

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

*Carly Riggs & Ingram, L.L.C.*

June 30, 2016



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

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

**Report on Compliance for Each Major Federal Program**

We have audited St. John the Baptist Parish Council's (the "Parish") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Parish's major federal programs for the year ended December 31, 2016. The Parish's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and terms and conditions of its federal awards applicable to its federal programs.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of the Parish's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Parish's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

## Opinion on Each Major Federal Program

In our opinion, the Parish, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016.

## Report on Internal Control Over Compliance

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

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

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

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

*Cary Riggs & Ingram, L.L.C.*

June 30, 2016



**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2016**

**Schedule of Expenditures of Federal Awards**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Federal Expenditures</u>
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
Pass through the State of Louisiana:			
Office of Community Development			
Community Development Block Grant (Gustav/Ike)	14.228	684277	\$ 1,376,712
Community Development Block Grant (Isaac)	14.228	B-13-DS-22-0001	3,913,748
Total Department of Housing and Urban Development			<u>5,290,460</u>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
Pass through State of Louisiana Department of Health and Hospitals:			
Cities Readiness Initiative Planning Program	93.069	-	18,754
Pass through Louisiana Association of Community Action Partnerships:			
Low Income Home Energy Assistance Program	93.568	-	24,797
Pass through State of Louisiana Workforce Commission:			
Community Services Block Grant	93.569	-	73,364
Total Department of Health and Human Services			<u>116,915</u>
<b>DEPARTMENT OF AGRICULTURE</b>			
Pass through the Louisiana Department of Education:			
Summer Food Service Program	10.559	-	97,173
<b>DEPARTMENT OF TREASURY</b>			
Volunteer Income Tax Assistance (VITA) Matching Grant Program			
	21.009	-	1,500
<b>UNITED STATES ENVIRONMENTAL PROTECTION AGENCY</b>			
Pass through Louisiana Department of Health and Hospitals			
Drinking Water Revolving Loan Fund	66.468	1095003-01	305,567
Oxidation Pond	66.606	XP-976488	29,507
			<u>335,074</u>
<b>DEPARTMENT OF HOMELAND SECURITY</b>			
Pass through the State of Louisiana:			
Governor's Office of Homeland Security and Emergency Preparedness			
Disaster Grants - Public Assistance - Isaac	97.036	FEMA 4080-DR-LA	305,302
Disaster Grants - Public Assistance - Severe Storms	97.036	FEMA4277-DR-LA	205,453
HMGP Drainage Improvement Contracts	97.039	HMGP 4080-095-0002	163,354
United Way Emergency Service Food Program	97.024	-	10,229
Total Department of Homeland Security			<u>684,338</u>
<b>DEPARTMENT OF TRANSPORTATION</b>			
Pass through the Louisiana Office of State Parks			
Recreational Trails Program	20.219	H.1010185	216,155
Recreational Trails Program	20.219	H.009770	812,700
Total Department of Transportation			<u>1,028,855</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL  
LAPLACE, LOUISIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2016**

<b>Federal Grantor/Pass-Through Grantor/Program Title</b>	<b>Schedule of Expenditures of Federal Awards</b>		
	<b>Federal CFDA Number</b>	<b>Pass-Through Grantor's Number</b>	<b>Federal Expenditures</b>
<b>UNITED STATE CORP OF ENGINEERS</b> Pass through State of Louisiana Office of Coastal Protection and Restoration Coastal Impact Program	15.668	F12AF70317	\$ 141,848
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>			<b>\$ 7,696,163</b>

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, 2016**

**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, 2016. 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. The Parish has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE 2 - BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting, in accordance with generally accepted accounting principles, which is described in Note 1 to the Parish's basic financial statements for the year ended December 31, 2016.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended December 31, 2016**

**A. SUMMARY OF AUDITORS' RESULTS**

1. The independent auditors' report expresses an unmodified opinion on the financial statements of the St. John the Baptist Parish Council (the "Parish").
2. No control deficiencies in internal control over financial reporting are reported in the *Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
3. One (1) instance of noncompliance material to the financial statements of the Parish were reported in the *Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. **(2016-001)**
4. No significant deficiencies relating to the audit of major federal award programs are reported in the *Independent Auditors' Report on Compliance with Requirements that Could Have a Material Effect on Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance*.
5. The auditors' report on compliance for the major federal award programs for the Parish expresses an unmodified opinion on all major federal programs.
6. The auditors' report on compliance for the major federal award programs disclosed no findings that are required to be reported in accordance with Section 200.516 of Uniform Guidance.
7. The following programs were identified as major programs:

<u>Name of Federal Program (or Cluster)</u>	<u>CFDA No.</u>
Community Development Block Grant	14.228
Recreational Trails Program	20.219

8. The threshold for distinguishing Types A programs was \$750,000.
9. A determination was made that the Parish did qualify as a low-risk auditee.

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

**2016-001: State Ethics Training**

**Condition:** Of the 34 employees and council members tested, 25 did not complete the required annual ethics training before year-end.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
For the Year Ended December 31, 2016**

**Criteria:** Per LA RS 42:1170, each employee, board member and/or elected official of the agency (public servant) must receive the annual ethics training as required.

**Cause:** The Parish did not follow their policy to monitor board and employee compliance with Louisiana Revised Statute 42:1170 [Code of Ethics].

**Effect:** The Parish is not in compliance with Louisiana Revised Statute 42:1170.

**Recommendation:** The Parish should ensure public servants and elected officials are compliant with the State Ethics policy by receiving the annual ethics training.

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

None.

**D. OTHER MATTERS**

**2016-002: Misappropriation of Public Assets - Equipment**

On February 28, 2017 the Parish became aware of possible use of and damage to Parish equipment by an employee. On March 6, 2017 the employee admitted to personal use of a Parish owned backhoe and was suspended without pay. The Parish incurred repair damages of \$102.75 related to the equipment, but could not substantiate that the employee caused the damage. The Parish subsequently received allegations that the employee used a Parish owned Bobcat excavator for personal use, which sustained damages of \$4,929.35. The Parish was unable to substantiate the allegations. The St. John the Baptist Parish Sheriff's Office and the District Attorney were notified, and the Parish notified the Legislative Auditor on March 24, 2017. The employee resigned his position on April 3, 2017 after being placed on administrative leave. The Parish has formally referred the matter to the St. John the Baptist Parish Sheriff's Office and District Attorney's Office for further investigation of possible unauthorized equipment use and possible misappropriation of Parish funds to cover equipment repair costs resulting from the alleged case. No restitution has been made nor has any insurance claim been filed at this time.

**2016-003: Misappropriation of Public Assets – Stolen Equipment**

The Parish Administration was informed on April 10, 2017 that a John Deere Z235 42" Zero-Turn Mower with a cost of \$2,528 was missing from the Department of Public Works' fleet of equipment. The Parish received an allegation that a supervisor gave the mower to another employee for personal use. The Parish performed an internal investigation but was unable to substantiate the allegation or locate the equipment. The St. John the Baptist Parish Sheriff's Office and the District Attorney were notified, and the Parish notified the Legislative Auditor on April 13, 2017. The Parish has formally referred the matter to the St. John the Baptist Parish Sheriff's Office and District Attorney's Office for further investigation of a theft of a Parish asset. No restitution has been made nor has any insurance claim been filed at this time.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
For the Year Ended December 31, 2016**

**2016-004: Misappropriation of Public Assets – Illegal Use of Vehicle**

Parish records indicate that on January 20, 2017 Bryant Daigre, a meter service employee in the utilities department, was arrested following an investigation by the St. John the Baptist Parish Sheriff's Office for distribution of narcotics while on duty and utilizing a Parish issued vehicle. The employee resigned his position on January 26, 2017. Charges were filed by the St. John the Baptist Parish Sheriff's Office. The Parish notified the Louisiana Legislative Auditor on March 24, 2017. No restitution has been made.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
For the Year Ended December 31, 2016**

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

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

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

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

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

There were no management letter comments in the prior year.

**ST. JOHN THE BAPTIST PARISH COUNCIL  
MANAGEMENT'S CORRECTIVE ACTION PLAN  
For the Year Ended December 31, 2016**

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

**2016-001: State Ethics Training**

**Planned Corrective Action:** The Parish will ensure that public servants and elected officials receive the annual ethics training.

**Anticipated Completion Date:** December 31, 2017

**Responsible Contact Person:** Stacey Cador, Human Resources Director

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

There were no findings pertaining to major Federal award programs noted during the year ended December 31, 2016.





Required Communications for  
Members of

**St. John the Baptist Parish Council**

June 30, 2017

