

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

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT**

Year Ended December 31, 2015

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**Submitted by:
Department of Finance**

INTRODUCTORY SECTION

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
As of and for the Year Ended December 31, 2015**

TABLE OF CONTENTS

INTRODUCTORY SECTION

Letter of Transmittal	vii
GFOA Certificate of Achievement for Excellence in Financial Reporting	xxi
GFOA Distinguished Budget Presentation Award	xxii
Organizational Chart	xxiii
Principal Officials	xxiv

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT	1
REQUIRED SUPPLEMENTARY INFORMATION	
Management's Discussion and Analysis	4
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements:	
Statement of Net Position	15
Statement of Activities	16
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	18
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	19
Statement of Revenues, Expenditures, and Changes in Fund Balances	20
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	22

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
As of and for the Year Ended December 31, 2015**

TABLE OF CONTENTS (CONTINUED)

Proprietary Funds:

Statement of Net Position	23
Statement of Revenues, Expenses and Changes in Fund Net Position.....	24
Statement of Cash Flows.....	25
Notes to Financial Statements	27

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

Schedule of Funding Progress- Other Post-Employment Benefits	104
Schedules of Proportionate Share of Net Pension Liability	105
Schedules of Employer Contributions to Pension Funds	106
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund	107
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Sales Tax District	108
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Roads and Bridges	109
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual – Fire Services	110
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual – Isaac Recovery CDBG	111
Notes to the Required Supplementary Information	112

OTHER SUPPLEMENTARY INFORMATION

Schedule of Council Members Compensation	113
Schedule of Compensation, Benefits and Other Payments to Parish President	114

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
As of and for the Year Ended December 31, 2015**

TABLE OF CONTENTS (CONTINUED)

Fund Descriptions - Nonmajor Governmental Funds	115
GOVERNMENTAL FUNDS	
Combining Balance Sheet - Nonmajor Governmental Funds	119
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	124
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Health Unit Tax Fund.....	129
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - ARC Maintenance Fund	130
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Juvenile Detention Center	131
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Ambulance Fund	132
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Convention Center Fund	133
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Senior Citizens Tax	134
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Hurricane Isaac Fund	135
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual – Economic Development	136
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Airport Authority	137
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Communication District	138
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Civil Defense	139

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
As of and for the Year Ended December 31, 2015**

TABLE OF CONTENTS (CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Street Lighting	140
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual – Land Escrow	141
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual – LaPlace Volunteer Fire Department	142
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Reserve Volunteer Fire Department	143
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Westbank Volunteer Fire Department	144
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Garyville Volunteer Fire Department	145
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Criminal Court	146
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual – Recreation Fund	147
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual – CDBG	148
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual – Animal Shelter	149
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual – Health and Human Services	150

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
As of and for the Year Ended December 31, 2015**

TABLE OF CONTENTS (CONTINUED)

STATISTICAL SECTION - (UNAUDITED)

Statistical Section Index	151
Schedule 1 - Net Position by Component- Last Ten Fiscal Years	152
Schedule 2 - Changes in Net Position- Last Ten Fiscal Years	153
Schedule 3 - Fund Balances of Governmental Funds- Last Ten Fiscal Years	155
Schedule 4 - Changes in Fund Balances of Governmental Funds- Last Ten Fiscal Years	156
Schedule 5 - Direct and Overlapping Sales Tax Rates - Last Ten Fiscal Years	157
Schedule 6 - Assessed and Estimated Actual Value of Taxable Property- Last Ten Fiscal Years	158
Schedule 7 - Direct and Overlapping Property Tax Rates- Last Ten Fiscal Years	159
Schedule 8 - Principal Property Taxpayers- Current Year and Nine Years Ago	160
Schedule 9 - Property Tax Levies and Collections- Last Ten Fiscal Years	161
Schedule 10 - Ratios of Outstanding Debt by Type- Last Ten Fiscal Years	162
Schedule 11 - Ratios of Net General Bond Debt Outstanding- Last Ten Fiscal Years	163
Schedule 12 - Direct and Overlapping Governmental Activities Debt as of December 31, 2015	164
Schedule 13 - Legal Debt Margin Information- Last Ten Fiscal Years	165
Schedule 14 - Pledged-Revenue Coverage- Last Nine Fiscal Years	166
Schedule 15 - Demographic and Economic Statistics- Last Ten Fiscal Years	167
Schedule 16 - Principal Employers- Current Year and Nine Years Ago	168
Schedule 17 - Full-Time Equivalent Parish Government Employees by Function/Program- Last Nine Fiscal Years	169
Schedule 18 - Operating Indicators by Function- Last Nine Fiscal Years	170
Schedule 19 - Capital Asset Statistics by Function - Last Nine Fiscal Years	171

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
As of and for the Year Ended December 31, 2015**

TABLE OF CONTENTS (CONTINUED)

SINGLE AUDIT SECTION

REPORTS REQUIRED BY *GOVERNMENT AUDITING STANDARDS* AND THE UNIFORM GUIDANCE

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	172
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	174
Schedule of Expenditures of Federal Awards	176
Notes to Schedule of Expenditures of Federal Awards	178
Schedule of Findings and Questioned Costs	179
Summary Schedule of Prior Audit Findings	181
Management's Corrective Action Plan	182



NATALIE ROBOTOM
PARISH PRESIDENT

ST. JOHN

THE BAPTIST PARISH

FINANCE DEPARTMENT

ROSS GONZALES, CPA
Chief Financial Officer

1801 WEST AIRLINE HIGHWAY • LACLAKE, LOUISIANA 70068

June 20, 2016

The Honorable Natalie Robotom, 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, 2015, is hereby submitted as mandated by the St. John the Baptist Parish Home Rule Charter and state statutes. The Home Rule Charter and the state statutes require that the Parish issue annually a report on its financial position and activity, and that an independent firm of certified public accountants audit this report.

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

The Comprehensive Annual Financial Report is presented in four sections: introductory, financial, statistical, and reports required by Government Auditing Standards. The introductory section includes this transmittal letter, the most recent GFOA Certificate, an organizational chart and a list of the Parish's principal elected and appointed officials. The financial section includes management's discussion and analysis (MD&A), basic financial statements, required supplemental information and other supplemental information, as well as the independent auditor's report. The MD&A immediately follows the independent auditor's report and provides a narrative introduction, overview and analysis of the basic financial statements. MD&A is a complement to and should be read in conjunction with this transmittal letter. The statistical section includes selected financial and demographic information, generally presented 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 \$2.5 million of enhancements to our community parks; which include new play sets, gazebos, restrooms, a dog park, benches, fitness stations and two spray parks. All of these improvements throughout the park system have and will continue to contribute to the expansion of recreational programs.

We have continued enhancement at the Alex Roland Reese Pool, located at REGALA Park, which has allowed for growth in our aquatic programs. Our Water Aerobics and Ashley Kelly Swim programs have seen an expansion in participation numbers within both programs.

The Recreation Department has made a continuous effort to incorporate recreational activities for our community youth and adults. Rhythmic Gymnastics is a new program that has been a tremendous success for our young girls. Zumba classes continue to be a success at REGALA Gym for our adult residents. Open gym policies have continued to allow adults and youth to walk or play basketball throughout the day.

For the 2014-2015 Bidy Basketball Season, our basketball program grew to at least 240 participants; which doubled from last year. Following regular season and end of season playoff play, the 9, 10 and 12-year-old Warrior All-Star teams advanced to state and international tournament play. The 9-year old Warriors placed second in the Bidy Basketball State Tournament. The 10-year old team finished fourth in the tournament. The 12-year-old All Stars were named First Runner-Up in the International Bidy Basketball Championship. As an end of the season event for basketball participants, over 130 participants attended the annual St. John Night Out at the New Orleans Pelicans Basketball Game.

The 2015 Dizzy Dean Baseball Season was an astounding accomplishment for the department. Again this year, three teams, the 7, 8 and 14 year-old All-Star teams of secured spots to compete in the Dizzy Dean World Series. The 14 year olds were crowned National Champions.

The 2015 Summer Camp was a success with approximately 140 participants. The camp sites were held at Garyville/Mt. Airy Magnet 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 \$8.4 million, \$5.1 million in Commercial Renovations and Additions and \$5.1 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 \$2.4 million is evidence of positive expectations for continued stable growth of residential properties in St. John. In 2015 the Planning & Zoning Department issued a total of 687 permits. These permits include new construction, additions, renovations, trade and other building related permitted activities.

NEW RESIDENTIAL	31	\$ 5,082,887
OTHER RESIDENTIAL	168	\$ 2,396,315
NEW COMMERCIAL	15	\$8,418,400
OTHER COMMERCIAL	28	\$5,101,521

New Residential includes the following permit types:
New Residential Construction

Other Residential includes the following permit types:

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

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
Other	A Contract

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 is comprised of a variety of projects throughout the Parish. During 2015, 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, economic development and infrastructure projects. These projects were in the design stage in 2015, moved into the implementation stage in 2016, and have an expected program completion date of 2017. 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 before the end of 2015 with varying completion dates. During 2015, more than \$1,300,000 of road improvements were completed to over 29 roads parish wide. Also, the LA 637 Water Line Relocation project was completed at a cost of \$1,248,432. The Airport Road Wastewater Collection Pump Station and Sewer Force Main Project was completed to better serve the Airport and businesses in the industrial park. The West Bank Senior Citizens Renovation Project was completed and implemented some ADA compliant improvements. A new Senior Citizen facility is set to be built with construction slated to begin in 2016.

To continue with necessary growth and improvements to critical infrastructure, a special election was held on November 16, 2013 for a bond proposition for the issuance of a \$30,000,000 General Obligation Bond. The proceeds from such a bond issuance will be used for the following purposes:

- \$ 13,000,000 for constructing and improving drains, drainage canals, pumps, plants, dykes and levees;
- \$ 6,000,000 for constructing and improving public buildings, including the expansion of the governmental complex;
- \$ 5,000,000 for constructing and improving the waterworks system;
- \$ 3,000,000 for constructing, acquiring and improving public roads, highways and bridges; and
- \$ 3,000,000 for repairing and improving parks, playgrounds and recreation facilities.

Wastewater

St. John the Baptist Parish proposed to replace and repair gravity sewer lines and manholes in the Reserve and Laplace area. This portion was completed in 2015. In 2016, to expend the remainder of funds, the Parish has expanded the 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 substantially completed the renovation of twelve lift stations as part of ongoing HMGP projects due to past storm events. This project was valued at approximately \$3,200,000 and is reimbursable through the HMGP program.

Also in 2015 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 and its cost is approximately \$9,200,000. These projects are being funded partially by an EPA grant and the 2010 Bond issue.

Water

St. John the Baptist Government also proposed to acquire and construct improvements to the waterworks system in the Parish. No new right-of-way or land acquisition was required for these projects. St. John the Baptist Government authorized the issuance of \$6,000,000 of Water Revenue Bonds, Series 2013 authorizing the execution of a Loan and pledge agreement and other loan documents with 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. The Utilities Department has completed the Altitude Valve Project, the first of five projects. In 2014, the Waterline under the Mississippi River began construction and was substantially completed at the end of 2015. In 2015, installation of UV Disinfection at Lions Plant was begun and was completed by October 1, 2015.

FUTURE INITIATIVES

The construction contract for the Edgard Courthouse Expansion and Renovation, which began in 2013, was completed in 2015. The contract was for \$2,219,614 and was funded through the 2009 Bond Issue, Juvenile Detention Fund, and departmental funds. The courthouse received major renovations on 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 US Army Corps of Engineers allocated \$900,000 to complete the 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 in September and was approved by December 2014. It was forwarded to the Washington DC office of the Corps of Engineers for final approval of the Chief's report which was obtained in June of 2015 and sent to Congress for approval. Once congressional approval is received, a federal appropriation is needed to corner 65% of the cost. The remaining funds will be provided through state and local funds. The levee will afford protection to approximately 60,000 residents from St. Charles, St. John, and St. James Parishes

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.

HURRICANE PREPARATIONS

The Parish has entered into agreements for emergency services during declared emergencies. A five year, no-cost Memorandum of Understanding was also authorized with the South Louisiana Region of the American Red Cross for sheltering services. The agreement goes into effect during emergencies to assist impacted individuals and families and provide humanitarian services. A Memorandum of Understanding with LA State Animal Response Team (LSART) has been entered into through December 2016. LSART is an organization with an interest in animal well-being related to emergencies or disasters. Upon request, LSART will make services and resources available to assist with animal evacuation. Resources will be deployed as needed and when available within 24 hours of receiving the Parish's request. Various other contractors have also been contracted with to provide consulting and management services related to post storm emergency services. Additionally, contracts for Emergency Bus Drivers and generators were also approved and become active during declared emergencies. Also, a Safe Room has been designed and is in the FEMA review stages. Construction is expected to begin in late 2016 and will be funded 25% by the Parish and 75% by FEMA. 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, 2015, the Parish's capital assets amounted to \$224,026,000 net of accumulated depreciation.

COMMUNICATIONS

In addition to coordinating numerous events for the public, department achievements, projects, and staff, St. John the Baptist Communications Department has continued to provide ongoing timely communications to the public. The department continues to utilize the Government Access Channel (channel 99), Comcast, RTC, Channel 15, Constant Contact, Blackboard Connect, SJBP website (sjbparish.com), and social media (Face-book and Twitter) to inform residents and business owners of fun events, parish offerings, public events and important announcements and notifications. In an effort to improve communications during emergencies, the department entered into a contract for sign language services (SLS). These services will be used during press conferences for individuals with hearing impairments.

The department has redesigned the parish website as well as upgraded current 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 for approval and posting. We encourage residents to sign up for Emergency Notifications at sjbparish.com and register to receive E-News Updates.

LOCAL ECONOMY

Overview

In 2015, St. John the Baptist Economic Development Department had a very successful year 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 2016.

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 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 facilities have also been in contact with the Parish.

St. John will continue to explore business opportunities that will broaden St. John's 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>
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%
2011	21,037	2,326	6.6%

The unemployment rate for the Parish has remained statistically unchanged throughout the last five years and has been above the state and federal rates as follows:

<u>Year</u>	<u>St. John</u>	<u>Louisiana</u>	<u>Federal</u>
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%
2011	6.6%	7.4%	8.5%

Occupational Licenses

New business incorporation expansion declined throughout the year. In 2015 new business licenses were down by 15 businesses as compared to 2014. This is not necessarily a negative indicator, as prior reports have suggested that new business starts were partially a result of home-based businesses launching to offset employment insecurity. The fact that new incorporations have declined may, in fact, indicate at least a subtle increase in feelings of job security among Parish residents.

Occupational Licenses by the Numbers

- **Total New Businesses: 123**

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 feet is below the state average, indicating the availability of affordable housing. The average home price for the parish in 2015 was \$148,000, up 13% from the last report average of \$131,000. 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 increase 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 capital. Additionally, the Parish recognizes that not only economic growth is needed, but also human growth, and the Parish is addressing this by providing necessary resources to strengthen the community-at-large.

The Economic Development Department offers several distinct Business Outreach Initiatives. Each program is designed to meet the needs of a diverse and growing business community, by providing knowledgeable and relevant information to local enterprises, including locally owned businesses, woman-owned businesses, and minority-owned businesses, veteran and disabled veteran owned businesses, and economically disadvantaged business enterprises to achieve their potential while providing opportunities for community-based learning. In 2015, 252 outreach visits were conducted by 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 38 graduates that have successfully completed the 10 week FastTrac Program.

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

Business Training Center by the Numbers:

of Clients Served: 182 distinct clients

of Consulting Sessions: 738

of Small Business Loans Secured: 3

\$ Small Business Loans: \$641,600

of Business Training Workshops: 9

Business Recruitment Program

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

For more information visit www.louisianasiteselection.com

Business Development Programs

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

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 in St. John Parish, 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, 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.

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 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. Taste of St. John Program (Tourism/Andouille and Seafood Promotion Development)

The Taste of St. John is a tourism initiative that promotes local restaurants, andouille and seafood retailers within the parish. The program has the following components: comprehensive media campaign; cooking segments featuring local chefs on national and local television networks; and vendor booths at festivals.

IV. 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, sports to culture there are numerous celebrations and get-togethers, with something to interest everyone.

Special Events by the Numbers:

Andouille Festival – 21,000

Andouille Pageant - 300

Veterans Luncheon - 500

4th of July Celebration – 5,000

Easter in the Park – 500

St. John Day at the Capital – 100

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, 2015. 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, 2015.

AWARDS - PARISH

St. John the Baptist Parish Government was awarded the Certificate of Achievement for Excellence in Financial Reporting for twelve 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 second 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 2015 Competitive Drills competition for the second consecutive year. St. John's firefighters defeated competitors from across Louisiana. One of our Firefighters won the District Firefighter of the Year and the State Firefighter of the Year for the American Legion. 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.

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. Ms. 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 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, has been 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, 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.

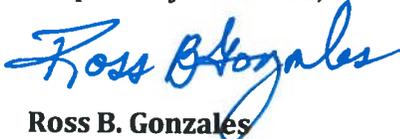
In 2011 President Robottom was honored with a Patriot Award by the Louisiana Committee for Employer Support of the Guard and Reserve (ESGR), an agency of the Department of Defense. This award was in recognition of extraordinary support of an employee who serves in the United States

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. Gonzales
Chief Financial Officer



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

St. John the Baptist Parish Council
Louisiana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2014

Executive Director/CEO



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

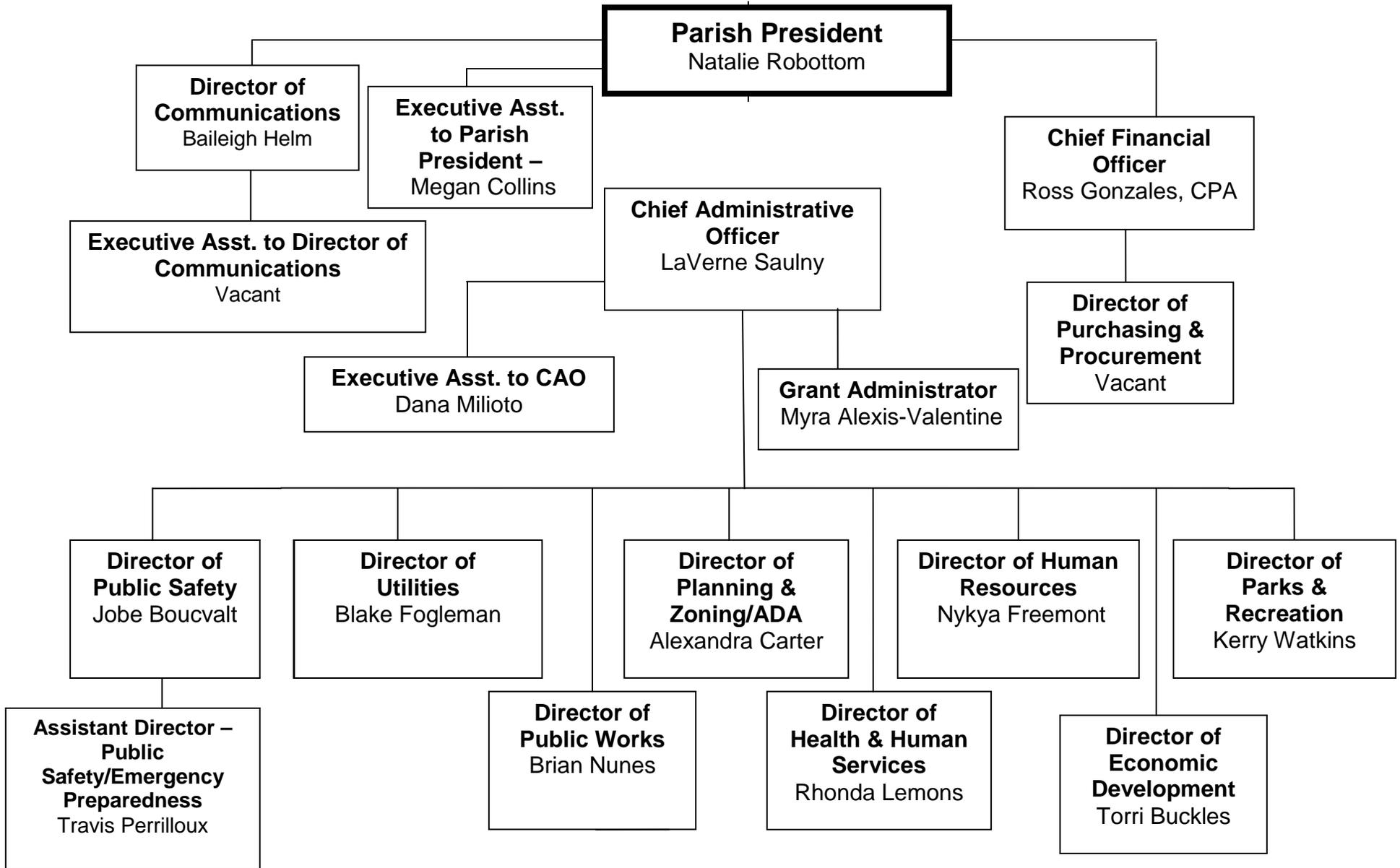
**St. John the Baptist Parish
Louisiana**

For the Fiscal Year Beginning

January 1, 2015

Executive Director

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



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

PRINCIPAL OFFICIALS

MARVIN PERRILLOUX	Chairperson
MICHAEL P. WRIGHT	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
BUDDY BOE	District VII

FINANCIAL SECTION



Carr, Riggs & Ingram, LLC
3501 North Causeway Boulevard
Suite 810
Metairie, Louisiana 70002

(504) 837-9116
(504) 837-0123 (fax)
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, 2015, 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, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note 1 to the financial statements, the Parish adopted new accounting guidance, Government Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68*. Accordingly, adjustments of \$2,629,159 have been made to the beginning net position on the government-wide financial statements to implement the new standards. Our opinions are not modified with respect to this matter.

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 Retirement Systems on pages 4-14 and 103-111 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, Schedule of Expenditures of Federal Awards and Statistical Section are presented for purposes of additional analysis and are 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, 2016, 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, 2016

REQUIRED SUPPLEMENTARY INFORMATION

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2015**

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, 2015. 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 \$206 million at December 31, 2015. Of this amount approximately \$151 million is net investment in capital assets. The Parish has an unrestricted net position balance of approximately \$16 million in the governmental activities and \$800 thousand in its business-type activities that may be used to meet its ongoing obligations.

The total net position of the Parish increased in 2015 by approximately \$6.2 million. Net position of governmental activities increased by approximately \$7.7 million, while the net position of business-type activities decreased by approximately \$1.5 million. The increase in net position of governmental activities is attributed primarily to an increase taxes collected in 2015, including a onetime settlement with a business over disputed sales taxes of approximately \$4.8 million.

As of the close of the current year, the Parish's governmental funds reported combined ending fund balances of approximately \$87.58 million, an increase of approximately \$6.19 million in comparison with the prior year. At the end of the current year unassigned fund balance for the General Fund was approximately \$2.15 million, or 20% of the total General Fund expenditures.

The Parish's total debt increased by approximately \$16.4 million during the current year. This change was due the issuance of \$15 million in bonds and the implementation of GASB 68 and 71 recording net pension liability.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2015**

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2015**

reported using the modified accrual basis of accounting, which measures cash and all other financial assets that can be readily converted to cash.

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

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

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

Notes to Financial Statements

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

Other information

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As mentioned earlier, the assets and deferred outflows of St. John the Baptist Parish Council exceeded its liabilities and deferred inflows by approximately \$206 million at December 31, 2015. The largest portion (73.3%) of the net position is net investment in capital assets, which reflects capital assets net of any related outstanding debt associated with the acquisition of those assets less any unused proceeds of the debt issued. The Parish uses these capital assets to provide services to its citizens. Consequently, these assets are not available for future spending. Although the Parish's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, as the capital assets themselves cannot be used to liquidate these liabilities.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2015**

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

	Statement of Net Position*					
	(in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Assets						
Current and other assets	\$ 97,368	\$ 88,531	\$ 4,406	\$ 4,645	\$ 101,774	\$ 93,176
Capital assets	<u>97,169</u>	<u>86,178</u>	<u>126,857</u>	<u>127,683</u>	<u>224,026</u>	<u>213,861</u>
Total assets	<u>194,537</u>	<u>174,709</u>	<u>131,263</u>	<u>132,328</u>	<u>325,800</u>	<u>307,037</u>
Deferred outflows	<u>2,601</u>	-	<u>853</u>	-	<u>3,454</u>	-
Liabilities						
Long-term debt	105,160	89,689	5,848	4,855	111,008	94,544
Other liabilities	<u>6,981</u>	<u>5,567</u>	<u>3,727</u>	<u>3,985</u>	<u>10,708</u>	<u>9,552</u>
Total liabilities	<u>112,141</u>	<u>95,256</u>	<u>9,575</u>	<u>8,840</u>	<u>121,716</u>	<u>104,096</u>
Deferred inflows	<u>958</u>	-	<u>97</u>	-	<u>1,055</u>	-
Net position						
Net investment in capital assets	30,387	6,021	121,009	122,828	151,396	128,849
Restricted	37,778	43,917	611	537	38,389	44,454
Unrestricted	<u>15,874</u>	<u>29,515</u>	<u>824</u>	<u>123</u>	<u>16,698</u>	<u>29,638</u>
Total net position	<u>\$ 84,039</u>	<u>\$ 79,453</u>	<u>\$ 122,444</u>	<u>\$ 123,488</u>	<u>\$ 206,483</u>	<u>\$ 202,941</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 (18.5%) represents resources that are subject to restrictions on how they may be used. The majority of these restricted assets are the result of recent bond issuances to provide capital improvements to roads, drainage, and water system.

St. John the Baptist Parish's business-type activities net position decreased approximately \$1.5 million due primarily to the fact that the Sewerage and Utilities operating expenses exceed the charges for services, which in turn creates a large operating deficit. The Parish's governmental activities net position increased approximately \$7.7 million. The increase in net position of governmental activities is attributed to primarily an increase taxes collected in 2015.

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

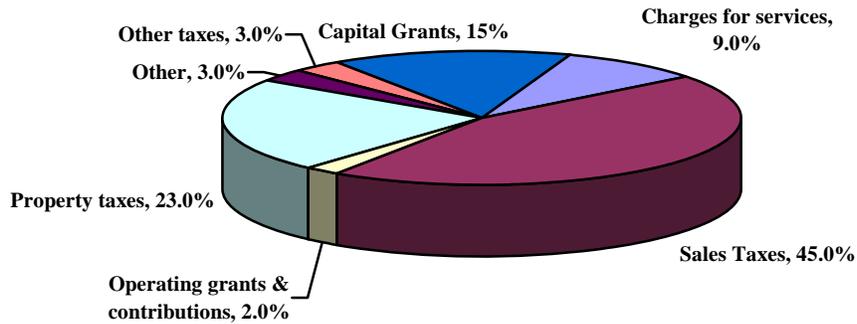
ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2015

	Change in Net Position (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Revenues						
Program revenues						
Charges for services	\$ 4,658	\$ 4,312	\$ 17,055	\$ 16,737	\$ 21,713	\$ 21,049
Operating grants and contributions	1,184	1,363	-	-	1,184	1,363
Capital grants and contributions	8,200	7,411	1,259	85	9,459	7,496
General revenues						
Property taxes	12,559	12,129	213	206	12,772	12,335
Sales taxes	24,291	19,642	-	-	24,291	19,642
Other taxes	1,817	1,802	-	-	1,817	1,802
Grants and contributions restricted to specific programs	18	19	949	417	967	436
Other	1,492	1,035	292	220	1,784	1,255
Total revenues	54,219	47,713	19,768	17,665	73,987	65,378
Expenses						
General government	12,140	11,371	-	-	12,140	11,371
Public safety	8,978	8,456	-	-	8,978	8,456
Public works	15,585	12,399	-	-	15,585	12,399
Health and welfare	1,840	1,765	-	-	1,840	1,765
Economic development	1,492	1,361	-	-	1,492	1,361
Culture and recreation	2,422	1,941	-	-	2,422	1,941
Interest on long-term debt	2,424	2,351	-	-	2,424	2,351
Solid waste	-	-	3,633	3,694	3,633	3,694
Mosquito abatement	-	-	797	779	797	779
Water	-	-	9,060	9,329	9,060	9,329
Sewer	-	-	9,444	9,912	9,444	9,912
Total expenses	44,881	39,644	22,934	23,714	67,815	63,358
Excess (deficiency) before transfers	9,338	8,069	(3,166)	(6,047)	6,172	2,022
Transfers	(1,621)	(2,624)	1,621	2,624	-	-
Increase (decrease) in net position	7,717	5,445	(1,545)	(3,423)	6,172	2,022
Net position— beginning	79,452	74,007	123,488	126,911	202,940	200,918
Prior period adjustment	(3,130)	-	501	-	(2,629)	-
Net position – beginning, as restated	76,322	74,007	123,989	126,911	200,311	200,918
Net position – ending	\$ 84,039	\$ 79,452	\$ 122,444	\$ 123,488	\$ 206,483	\$ 202,940

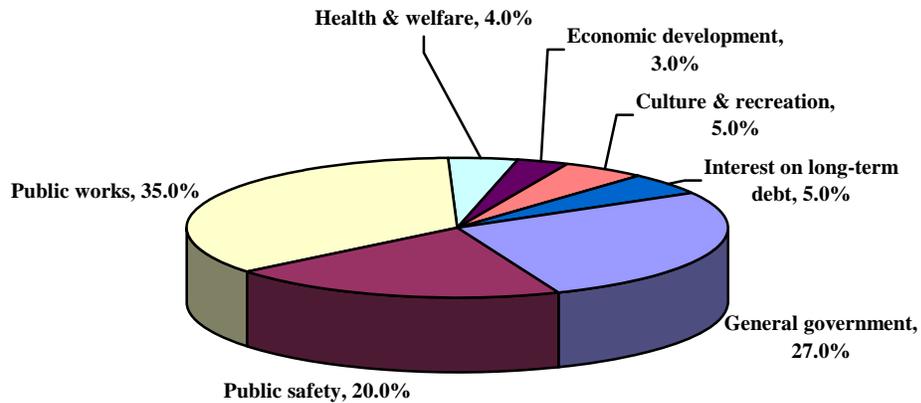
**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2015**

The following charts illustrate the revenues and expense for governmental activities for 2015:

Revenues by Source - Governmental Activities



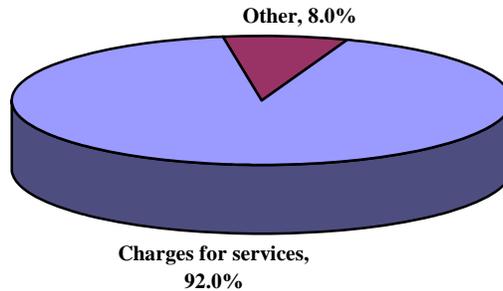
Expenses by Function - Governmental Activities



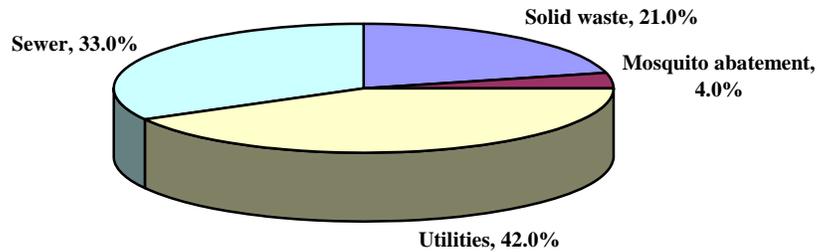
**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2015**

The Parish's business-type revenues increase 4.86% from the previous year due primarily to an increase in charges for services and a significant increase in grant revenue received. Charges for services and fees accounted for approximately 92.1% of revenues for business-type activities and these decreased slightly from the amount in 2014. The total expenses associated with business-type activities increased in 2015 as compared to 2014. The following charts illustrate the revenues and expense for business-type activities for 2015:

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, 2015**

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 \$87.6 million, an increase of approximately \$6.2 million in comparison with the prior year. Approximately 2.5% 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 \$2,153,689, while total fund balance reached \$2,203,527. 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 20.32% of total General Fund expenditures, while total fund balance represents 20.79% of that same amount.

The fund balance of St. John the Baptist Parish's General Fund increased by \$195,018 during the current fiscal year.

The fund balance of the Sales Tax District special revenue fund increased by \$549,256 during the current fiscal year.

The fund balance of the Roads and Bridges Fund increased by \$1,090,766.

The fund balance of the 1992 General Obligation Sinking Fund decreased by \$505,875.

The fund balance of the 2010 Sewer Bond Construction Fund decreased by \$1,915,411.

The fund balance of the 2014 General Obligation Bond Fund decreased by \$3,943,753.

The fund balance of the Fire Services Fund increased by \$3,810,396.

The fund balance of the Isaac Recover CDBG Fund decreased by \$341,360.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2015**

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 23, 2014 and the final revised budget was adopted on May 10, 2016.

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

A comparison of actual results as of December 31, 2015 and the original budget for the General Fund are as follows:

	<u>Original Budget</u>	<u>Actual</u>	<u>Difference</u>
Total revenues	\$ 4,820,120	\$ 4,808,347	\$ (11,773)
Total expenditures	11,000,357	10,601,318	399,039
Other financing sources	<u>6,181,164</u>	<u>5,987,989</u>	<u>(193,175)</u>
Net change in fund balance	<u>\$ 927</u>	<u>\$ 195,018</u>	<u>\$ 194,091</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	\$ 4,820,120	\$ 4,764,087	\$ (56,033)
Total expenditures	11,000,357	10,599,898	400,459
Other financing sources	<u>6,181,164</u>	<u>5,987,989</u>	<u>(193,175)</u>
Net change in fund balance	<u>\$ 927</u>	<u>\$ 152,178</u>	<u>\$ 151,251</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, 2015

CAPITAL ASSETS AND DEBT ADMINISTRATION

The Parish's investment in capital assets as of December 31, 2015 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	
	2015	2014	2015	2014	2015	2014
Land	\$ 3,976	\$ 3,976	\$ 1,679	\$ 1,679	\$ 5,655	\$ 5,655
Buildings	26,576	23,855	11,452	11,820	38,028	35,675
Equipment & fixtures	6,880	5,321	3,163	3,357	10,043	8,678
Infrastructure	40,359	41,320	107,213	109,339	147,572	150,659
Construction in progress	19,378	11,706	3,350	1,488	22,728	13,194
Total	<u>\$ 97,169</u>	<u>\$ 86,178</u>	<u>\$ 126,857</u>	<u>\$ 127,683</u>	<u>\$ 224,026</u>	<u>\$ 213,861</u>

The 12.8% increase in governmental activities capital assets is due primarily to the current year construction in progress. The capital assets for business-type activities decreased 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 \$111 million in long-term debt as shown in the table below:

	Outstanding long-term debt (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
General obligation bonds	\$ 66,685	\$ 58,480	\$ -	\$ -	\$ 66,685	\$ 58,480
Certificates of indebtedness	523	967	-	-	523	967
Public improvement bonds	14,280	14,975	-	-	14,280	14,975
Sales tax bonds	5,933	3,703	-	-	5,933	3,703
Capital lease obligations	526	684	-	-	526	684
Loans	932	901	1,714	640	2,646	1,541
Net post-employment benefit obligation	10,778	9,532	-	-	10,778	9,532
Net Pension Liability	5,286	-	-	-	5,286	-
Revenue bonds	-	-	3,960	4,215	3,960	4,215
Discount/Premiums	390	445	-	-	390	445
Total	<u>\$ 105,333</u>	<u>\$ 89,687</u>	<u>\$ 5,674</u>	<u>\$ 4,855</u>	<u>\$ 111,007</u>	<u>\$ 94,542</u>

The Parish's long-term debt increased by approximately \$16 million. This change was due the issuance of \$15 million in general obligation and revenue bonds, principal retirements of debt and recognition of net pension liability.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2015

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 2012, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 68 (GASB 68), *Accounting and Financial Reporting for Pensions - an Amendment of GASB Statement No. 27*. GASB 68 requires governments providing defined benefit plans to report the net pension liability in their statement of net position. This net pension liability is the difference between the present value of the pension liability and the fair value of pension assets, set aside in a trust and restricted to paying benefits to current employees, retirees, and their beneficiaries. The provisions of Statement No. 68 are effective for fiscal years beginning after June 15, 2014. In November 2013, the Governmental Accounting Standards Board issued GASB Statement No. 71 (GASB 71), *Pension Transition for Contributions Made Subsequent to the Measurement Date, an amendment of GASB Statement No. 68*, requires that if a state or local government employer or non-employer contributing entity makes a contribution to a defined benefit pension plan between the measurement date of the reported net pension liability and the end of the government's reporting period, Statement 68 requires that the government recognize its contribution as a deferred outflow of resources. See Notes 1, 7, and 20 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.

BASIC FINANCIAL STATEMENTS

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
STATEMENT OF NET POSITION
December 31, 2015

	PRIMARY GOVERNMENT			COMPONENT
	GOVERNMENTAL	BUSINESS-TYPE	TOTAL	UNIT
	ACTIVITIES	ACTIVITIES		LIBRARY
ASSETS				
Cash and cash equivalents	\$ 73,371,436	\$ 1,361,362	\$ 74,732,798	\$ 6,386,074
Inventory, at cost	-	572,914	572,914	-
Receivables (net of allowances)				
Accounts	418,189	2,999,215	3,417,404	-
Ad valorem taxes	11,942,568	-	11,942,568	4,424,379
Sales and use taxes	4,169,749	-	4,169,749	-
Other	194,298	-	194,298	59,593
Due from other governments	3,982,244	768,448	4,750,692	-
Prepaid items	472,358	137,008	609,366	-
Restricted assets	-	1,383,806	1,383,806	-
Internal balances	2,816,901	(2,816,901)	-	-
Capital assets not being depreciated	23,354,096	5,028,428	28,382,524	-
Capital assets being depreciated (net of accumulated depreciation)	73,814,709	121,828,578	195,643,287	4,988,070
TOTAL ASSETS	194,536,548	131,262,858	325,799,406	15,858,116
DEFERRED OUTFLOWS OF RESOURCES				
Deferred amounts related to pension liability	2,601,141	852,671	3,453,812	274,793
TOTAL DEFERRED OUTFLOWS OF RESOURCES	2,601,141	852,671	3,453,812	274,793
LIABILITIES				
Accounts, salaries, and other payables	4,700,672	2,436,086	7,136,758	29,466
Contracts payable	2,034,827	-	2,034,827	-
Deposits due others	-	1,221,278	1,221,278	-
Other liabilities	33,935	59,233	93,168	181,626
Interest payable	211,473	9,661	221,134	-
Noncurrent liabilities:				
Due within one year	6,968,614	335,000	7,303,614	37,422
Due in more than one year	98,191,044	5,513,233	103,704,277	1,110,596
TOTAL LIABILITIES	112,140,565	9,574,491	121,715,056	1,359,110
DEFERRED INFLOWS OF RESOURCES				
Deferred amounts related to pension liability	958,119	97,444	1,055,563	24,606
TOTAL DEFERRED INFLOWS OF RESOURCES	958,119	97,444	1,055,563	24,606
NET POSITION				
Net investment in capital assets	30,387,143	121,008,773	151,395,916	4,988,070
Restricted for:				
Special revenue	23,653,250	-	23,653,250	-
Debt service	14,125,296	396,000	14,521,296	-
Capital projects	-	-	-	-
Customer deposits	-	214,541	214,541	-
Endowment	-	-	-	5,000
Unrestricted	15,873,316	824,280	16,697,596	9,756,123
TOTAL NET POSITION	\$ 84,039,005	\$ 122,443,594	\$ 206,482,599	\$ 14,749,193

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, 2015

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 12,139,839	\$ 1,372,603	\$ 124,800	\$ 1,845,507
Public safety	8,977,733	2,117,931	234,518	-
Public works and transportation	15,584,995	508,197	497,606	2,264,245
Health and welfare	1,839,598	485,700	239,282	-
Economic development	1,492,344	-	14,000	4,090,808
Culture and recreation	2,422,487	173,904	73,460	-
Interest and other charges on long-term debt	2,424,357	-	-	-
Total Governmental Activities	44,881,353	4,658,335	1,183,666	8,200,560
Business-type Activities:				
Solid Waste	3,632,948	3,834,751	-	-
Mosquito	797,240	531,330	-	-
Utilities	9,059,883	6,996,269	-	1,258,733
Sewer	9,444,294	5,692,291	-	-
Total Business-type Activities	22,934,365	17,054,641	-	1,258,733
Total Primary Government	\$ 67,815,718	\$ 21,712,976	\$ 1,183,666	\$ 9,459,293
Component Unit:				
Library	\$ 3,251,552	\$ 60,584	\$ 31,811	\$ -

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.

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Library
\$ (8,796,929)	\$ -	\$ (8,796,929)	\$ -
(6,625,284)	-	(6,625,284)	-
(12,314,947)	-	(12,314,947)	-
(1,114,616)	-	(1,114,616)	-
2,612,464	-	2,612,464	-
(2,175,123)	-	(2,175,123)	-
(2,424,357)	-	(2,424,357)	-
<u>(30,838,792)</u>	<u>-</u>	<u>(30,838,792)</u>	<u>-</u>
-	201,803	201,803	-
-	(265,910)	(265,910)	-
-	(804,881)	(804,881)	-
-	(3,752,003)	(3,752,003)	-
-	(4,620,991)	(4,620,991)	-
<u>(30,838,792)</u>	<u>(4,620,991)</u>	<u>(35,459,783)</u>	<u>-</u>
-	-	-	(3,159,157)
12,558,530	213,033	12,771,563	4,410,879
24,290,875	-	24,290,875	-
1,132,734	-	1,132,734	-
42,228	-	42,228	-
42,553	-	42,553	-
599,424	-	599,424	-
137,558	-	137,558	89,378
18,088	949,074	967,162	-
231,939	12,998	244,937	3,860
1,122,822	278,971	1,401,793	19,970
(1,620,939)	1,620,939	-	-
<u>38,555,812</u>	<u>3,075,015</u>	<u>41,630,827</u>	<u>4,524,087</u>
7,717,020	(1,545,976)	6,171,044	1,364,930
79,452,402	123,488,312	202,940,714	13,398,616
(3,130,417)	501,258	(2,629,159)	(14,353)
<u>76,321,985</u>	<u>123,989,570</u>	<u>200,311,555</u>	<u>13,384,263</u>
<u>\$ 84,039,005</u>	<u>\$ 122,443,594</u>	<u>\$ 206,482,599</u>	<u>\$ 14,749,193</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2015**

	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	Non-Major Governmental Funds	Total Governmental Funds
ASSETS										
Cash and cash equivalents	\$ 666,991	\$ 3,993,201	\$ 1,488,984	\$ 6,315,091	\$ 12,024,796	\$ 12,318,607	\$ 5,482,645	\$ -	\$ 31,081,121	\$ 73,371,436
Receivables (net of allowances for uncollectible)										
Accounts	130,358	-	-	-	-	-	29,789	-	258,042	418,189
Ad valorem taxes	2,139,726	-	-	5,254,722	-	-	-	-	4,548,120	11,942,568
Sales and use taxes	15,648	1,787,890	709,863	-	-	-	946,485	-	709,863	4,169,749
Other	254	-	85,313	-	-	-	-	-	108,731	194,298
Due from other funds	781,583	2,029,607	1,422,032	-	331,178	-	159,697	-	887,970	5,612,067
Due from other governments	49,319	-	52,890	-	-	521,559	3,528	1,743,463	1,611,485	3,982,244
Prepaid items	49,838	-	71,466	-	-	-	-	-	351,054	472,358
TOTAL ASSETS	\$ 3,833,717	\$ 7,810,698	\$ 3,830,548	\$ 11,569,813	\$ 12,355,974	\$ 12,840,166	\$ 6,622,144	\$ 1,743,463	\$ 39,556,386	\$ 100,162,909
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts, salaries, and other payables	\$ 933,731	\$ -	\$ 898,767	\$ -	\$ 204,879	\$ 776,827	\$ 218,013	\$ 205,178	\$ 1,463,277	\$ 4,700,672
Contracts payable	-	-	51,219	-	129,908	106,978	-	1,350,129	396,593	2,034,827
Due to other funds	656,236	100,000	32,262	-	-	1,437	63,217	167,534	1,774,480	2,795,166
Other liabilities	-	-	-	-	-	-	-	-	33,935	33,935
Total Liabilities	1,589,967	100,000	982,248	-	334,787	885,242	281,230	1,722,841	3,668,285	9,564,600
DEFERRED INFLOWS OF RESOURCES										
Unavailable revenue	40,223	-	15,034	-	-	521,559	-	1,464,310	975,108	3,016,234
Total Deferred inflows of resources	40,223	-	15,034	-	-	521,559	-	1,464,310	975,108	3,016,234
Fund balance:										
Nonspendable	49,838	-	71,466	-	-	-	-	-	351,054	472,358
Restricted	-	7,710,698	2,761,800	11,569,813	-	-	-	-	15,736,235	37,778,546
Committed	-	-	-	-	12,021,187	11,433,365	6,340,914	(1,443,688)	18,825,704	47,177,482
Unassigned	2,153,689	-	-	-	-	-	-	-	-	2,153,689
Total fund balances	2,203,527	7,710,698	2,833,266	11,569,813	12,021,187	11,433,365	6,340,914	(1,443,688)	34,912,993	87,582,075
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	\$ 3,833,717	\$ 7,810,698	\$ 3,830,548	\$ 11,569,813	\$ 12,355,974	\$ 12,840,166	\$ 6,622,144	\$ 1,743,463	\$ 39,556,386	\$ 100,162,909

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, 2015

Fund Balances, Total Governmental Funds	\$ 87,582,075
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.	97,168,805
Unavailable revenues are deferred in governmental funds but not in governmental activities	3,016,234
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	2,601,141
Pension related deferrals are deferred inflows of resources on the Statement of Net Position	(958,119)
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	(211,473)
Bonds payable	(86,898,000)
Certificates of indebtedness payable	(523,000)
Loan payable	(933,199)
Capital lease obligations	(525,614)
Net OPEB obligation	(10,777,880)
Net pension liability	(5,111,934)
Premiums	(390,031)
	(18,130,340)
Net Position of Governmental Activities	\$ 84,039,005

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, 2015**

	General	Sales Tax District	Roads and Bridges	1992 General Obligation Sinking	2010 Sewer Construction Bond	2014 General Obligation Bond	Fire Services	Isaac Recovery CDBG	Non-Major Governmental Funds	Total Governmental Funds
REVENUES										
Taxes:										
Ad valorem	\$ 2,261,087	\$ -	\$ -	\$ 5,542,309	\$ -	\$ -	\$ -	\$ -	\$ 4,755,134	\$ 12,558,530
Sales and use	-	10,513,671	4,133,159	-	-	-	5,510,886	-	4,133,159	24,290,875
Video poker	-	-	-	-	-	-	-	-	599,424	599,424
Licenses and permits	1,880,771	-	-	-	-	-	-	-	-	1,880,771
Intergovernmental revenues:										
Federal grants	118,769	-	283,436	-	172,650	-	-	2,366,911	3,743,529	6,685,295
State funds:										
Parish transportation funds	-	-	497,606	-	-	-	-	-	-	497,606
State revenue sharing	61,729	-	-	-	-	-	-	-	35,606	97,335
Other	209,581	-	-	-	-	-	192,906	-	1,315,415	1,717,902
Fees, charges, and commissions for services	107,677	-	114,285	-	-	-	-	-	1,220,699	1,442,661
Fines and forfeitures	-	-	95,529	-	-	-	-	-	2,117,931	2,213,460
Investment earnings	2,023	21,839	2,436	28,830	52,642	7,374	17,821	-	98,974	231,939
Other revenues	166,710	-	98,725	-	-	-	210,337	-	310,355	786,127
Total Revenues	4,808,347	10,535,510	5,225,176	5,571,139	225,292	7,374	5,931,950	2,366,911	18,330,226	53,001,925

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES (CONTINUED)
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015**

	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	Non-Major Governmental Funds	Total Governmental Funds
EXPENDITURES										
Current:										
General government	\$ 8,036,181	\$ 789	\$ -	\$ 264,518	\$ -	\$ -	\$ -	\$ -	\$ 2,635,528	\$ 10,937,016
Public safety	870,030	-	-	-	-	-	4,915,342	-	1,768,117	7,553,489
Public works	-	-	-	-	-	-	-	2,708,271	38,161	2,746,432
Health and welfare	282,057	-	-	-	-	-	-	-	1,425,503	1,707,560
Economic development	-	-	-	-	-	-	-	-	1,406,030	1,406,030
Transportation	-	-	7,202,497	-	-	-	-	-	1,073,690	8,276,187
Culture and recreation	-	-	-	-	-	-	-	-	1,724,142	1,724,142
Capital Outlay	227,200	-	1,490,519	-	3,031,388	4,028,310	1,645,246	-	6,787,604	17,210,267
Debt service										
Principal	1,059,000	-	-	3,795,000	-	-	40,323	-	1,374,839	6,269,162
Interest	126,850	-	-	2,017,496	-	-	-	-	657,487	2,801,833
Total Expenditures	10,601,318	789	8,693,016	6,077,014	3,031,388	4,028,310	6,600,911	2,708,271	18,891,101	60,632,118
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,792,971)	10,534,721	(3,467,840)	(505,875)	(2,806,096)	(4,020,936)	(668,961)	(341,360)	(560,875)	(7,630,193)
OTHER FINANCING SOURCES (USES)										
Debt issued	-	-	-	-	-	-	-	-	15,437,140	15,437,140
Premium on debt issued	-	-	-	-	-	-	-	-	7,957	7,957
Issuance of refunding bonds	-	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-	-
Transfers in	6,104,989	-	5,452,108	-	1,190,685	77,183	5,402,573	-	3,815,533	22,043,071
Transfers out	(117,000)	(9,985,465)	(893,502)	-	(300,000)	-	(923,216)	-	(11,444,827)	(23,664,010)
Total Other Financing Sources (Uses)	5,987,989	(9,985,465)	4,558,606	-	890,685	77,183	4,479,357	-	7,815,803	13,824,158
Net Change in Fund Balances	195,018	549,256	1,090,766	(505,875)	(1,915,411)	(3,943,753)	3,810,396	(341,360)	7,254,928	6,193,965
Fund balances -- beginning of year	2,008,509	7,161,442	1,742,500	12,075,688	13,936,598	15,377,118	2,530,518	(1,102,328)	27,658,065	81,388,110
Fund balances -- end 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)	\$ 34,912,993	\$ 87,582,075

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, 2015**

Net Change in Fund Balances, Total Governmental Funds \$ 6,193,965

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	17,210,267
Depreciation expense	(4,960,372)

Contributions to the pension plan in the current fiscal year are not included on the Statement of Activities	930,741
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Transfers of completed capital projects to the business-type activities are shown on the Statement of Activities, but not on the fund financial statements.	(1,258,733)
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The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net 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	(15,445,097)
Principal payments on long-term debt	5,754,000
Changes to premiums and discounts	62,813
Capital lease payments	515,162
Change in net post-employment benefit obligations	(1,245,593)
Decrease in accrued interest payable	314,663

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

Pension expense	(1,269,236)
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Difference in revenue recognition on the modified accrual basis as reported in the fund statements versus revenue recognition on the full accrual basis	<u>914,440</u>
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Change in Net Position of Governmental Activities	<u><u>\$ 7,717,020</u></u>
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The accompanying notes are an integral part of this statement.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2015**

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				
	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Enterprise Funds
ASSETS					
Current assets					
Cash and cash equivalents	\$ 573,213	\$ 75,984	\$ 519,625	\$ 192,540	\$ 1,361,362
Investments					-
Inventory	-	-	572,914	-	572,914
Receivables, net	144,199	224,243	2,261,550	369,223	2,999,215
Due from other funds	2,382,394	233,636	221,667	1,644,760	4,482,457
Due from other governments	-	-	511,571	256,877	768,448
Prepaid items	-	-	88,272	48,736	137,008
Restricted cash	-	-	1,383,806	-	1,383,806
Total current assets	<u>3,099,806</u>	<u>533,863</u>	<u>5,559,405</u>	<u>2,512,136</u>	<u>11,705,210</u>
Noncurrent assets					
Capital assets, net	-	-	59,571,168	67,285,838	126,857,006
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>59,571,168</u>	<u>67,285,838</u>	<u>126,857,006</u>
Total assets	<u>\$ 3,099,806</u>	<u>\$ 533,863</u>	<u>\$ 65,130,573</u>	<u>\$ 69,797,974</u>	<u>\$ 138,562,216</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred amounts related to pension liability	-	-	405,822	446,849	852,671
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>405,822</u>	<u>446,849</u>	<u>852,671</u>
LIABILITIES					
Current liabilities					
Accounts and salaries payable	\$ 370,264	\$ 59,640	\$ 1,410,062	\$ 596,120	\$ 2,436,086
Due to other funds	-	-	5,166,251	2,133,107	7,299,358
Other liabilities	-	-	59,233	-	59,233
Bonds and loans payable, current portion	-	-	335,000	-	335,000
Accrued interest payable	-	-	9,661	-	9,661
Current liabilities payable from restricted assets:					
Customer deposits	-	-	1,221,278	-	1,221,278
Total current liabilities	<u>370,264</u>	<u>59,640</u>	<u>8,201,485</u>	<u>2,729,227</u>	<u>11,360,616</u>
Noncurrent liabilities					
Bonds and loans payable	-	-	5,422,012	91,221	5,513,233
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>5,422,012</u>	<u>91,221</u>	<u>5,513,233</u>
Total liabilities	<u>370,264</u>	<u>59,640</u>	<u>13,623,497</u>	<u>2,820,448</u>	<u>16,873,849</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred amounts related to pension liability	-	-	46,378	51,066	97,444
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>46,378</u>	<u>51,066</u>	<u>97,444</u>
NET POSITION					
Net investment in capital assets	-	-	53,814,156	67,194,617	121,008,773
Restricted:					
Debt service			396,000	-	396,000
Customer deposits	-	-	214,541	-	214,541
Unrestricted	2,729,542	474,223	(2,558,177)	178,692	824,280
Total net position	<u>2,729,542</u>	<u>474,223</u>	<u>51,866,520</u>	<u>67,373,309</u>	<u>122,443,594</u>
Total liabilities, deferred inflows, and net position	<u>\$ 3,099,806</u>	<u>\$ 533,863</u>	<u>\$ 65,536,395</u>	<u>\$ 70,244,823</u>	<u>\$ 139,414,887</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, 2015

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				
	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Enterprise Funds
Operating revenues					
Charges for Services:					
Water sales	\$ -	\$ -	\$ 6,807,009	\$ -	\$ 6,807,009
Sewer charges	-	-	-	4,728,868	4,728,868
Mosquito abatement	-	531,330	-	-	531,330
Fees, charges, and commissions	3,834,751	-	189,256	963,423	4,987,430
Other income	39	-	185,028	107,954	293,021
Total revenues	<u>3,834,790</u>	<u>531,330</u>	<u>7,181,293</u>	<u>5,800,245</u>	<u>17,347,658</u>
Operating expenses					
General administration	-	-	1,367,878	1,049,432	2,417,310
Purification	-	-	1,641,895	-	1,641,895
Distribution	-	-	378,743	-	378,743
Sales and operations	-	-	3,005,612	3,056,628	6,062,240
Plant	-	-	55,737	2,485,503	2,541,240
Vehicles	-	-	-	112,482	112,482
Indirect costs	168,000	-	-	-	168,000
Contract services	3,464,948	797,240	-	-	4,262,188
Depreciation	-	-	2,477,007	2,740,249	5,217,256
Total operating expenses	<u>3,632,948</u>	<u>797,240</u>	<u>8,926,872</u>	<u>9,444,294</u>	<u>22,801,354</u>
Operating income (loss)	<u>201,842</u>	<u>(265,910)</u>	<u>(1,745,579)</u>	<u>(3,644,049)</u>	<u>(5,453,696)</u>
Nonoperating income (expense)					
Ad valorem tax	-	213,033	-	-	213,033
Grant revenue	-	-	633,440	315,634	949,074
Interest income	2,942	532	8,330	1,194	12,998
Interest expense	-	-	(133,011)	-	(133,011)
Loss on disposal of equipment	-	-	-	(14,046)	(14,046)
Net nonoperating income (expense)	<u>2,942</u>	<u>213,565</u>	<u>508,759</u>	<u>302,782</u>	<u>1,028,048</u>
Income (loss) before contributions and transfers	<u>204,784</u>	<u>(52,345)</u>	<u>(1,236,820)</u>	<u>(3,341,267)</u>	<u>(4,425,648)</u>
Capital contributions	-	-	-	1,258,733	1,258,733
Transfers in	-	55,000	1,851,239	2,126,766	4,033,005
Transfers out	<u>(23,027)</u>	<u>(12,953)</u>	<u>(1,207,943)</u>	<u>(1,168,143)</u>	<u>(2,412,066)</u>
Change in net position	181,757	(10,298)	(593,524)	(1,123,911)	(1,545,976)
Net position-beginning of year	2,547,785	484,521	52,221,474	68,234,532	123,488,312
Prior period adjustment (Note 20)	-	-	238,570	262,688	501,258
Net position-beginning (as restated)	<u>2,547,785</u>	<u>484,521</u>	<u>52,460,044</u>	<u>68,497,220</u>	<u>123,989,570</u>
Net position - end 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>

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, 2015

	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Enterprise Funds
Cash Flows From Operating Activities:					
Receipts from customers and users	\$ 3,847,659	\$ 525,577	\$ 6,232,844	\$ 5,615,683	\$ 16,221,763
Other receipts	39	-	185,028	107,954	293,021
Payments to suppliers	(100,228)	(797,180)	(4,020,709)	(3,513,540)	(8,431,657)
Payments to employees	(3,464,948)	-	(3,103,720)	(3,098,502)	(9,667,170)
Receipts from interfund services provides	(322,110)	(1,788)	897,306	333,045	906,453
Payments for interfund services used	(10,037)	-	507,584	212,333	709,880
Net Cash Provided by (Used in) Operating Activities	<u>(49,625)</u>	<u>(273,391)</u>	<u>698,333</u>	<u>(343,027)</u>	<u>32,290</u>
Cash Flows From NonCapital Financing Activities:					
Transfers to other funds	(23,027)	(12,953)	(1,207,943)	(1,168,143)	(2,412,066)
Advances from other funds	-	55,000	1,851,239	2,126,766	4,033,005
Ad valorem taxes	-	213,033	-	-	213,033
Subsidy from federal grants	-	-	633,440	315,634	949,074
Net Cash Provided by (Used in) Noncapital Financing Activities	<u>(23,027)</u>	<u>255,080</u>	<u>1,276,736</u>	<u>1,274,257</u>	<u>2,783,046</u>
Cash Flows From Capital and Related Financing Activities:					
Proceeds from capital debt	-	-	1,120,298	-	1,120,298
Purchases of capital assets	-	-	(2,318,222)	(828,165)	(3,146,387)
Principal paid on capital debt	-	-	(301,000)	-	(301,000)
Interest paid on capital debt	-	-	(133,011)	-	(133,011)
Loss on disposal of capital assets	-	-	-	-	-
Net Cash Used in Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>(1,631,935)</u>	<u>(828,165)</u>	<u>(2,460,100)</u>
Cash Flows From Investing Activities:					
Interest and dividends received	2,942	532	8,330	1,194	12,998
Net Cash Provided by Investing Activities	<u>2,942</u>	<u>532</u>	<u>8,330</u>	<u>1,194</u>	<u>12,998</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(69,710)	(17,779)	351,464	104,259	368,234
Cash and Cash Equivalents, Beginning of Year	642,923	93,763	1,551,967	88,281	2,376,934
Cash and Cash Equivalents, End of Year	<u>\$ 573,213</u>	<u>\$ 75,984</u>	<u>\$ 1,903,431</u>	<u>\$ 192,540</u>	<u>\$ 2,745,168</u>

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (CONTINUED)
For the Year Ended December 31, 2015**

	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Enterprise Funds
Reconciliation to Statement of Fund Net Position:					
Cash and cash equivalents	\$ 573,213	\$ 75,984	\$ 519,625	\$ 192,540	\$ 1,361,362
Restricted assets - cash and cash equivalents	-	-	1,383,806	-	1,383,806
Cash and Cash Equivalents, End of Year	<u>\$ 573,213</u>	<u>\$ 75,984</u>	<u>\$ 1,903,431</u>	<u>\$ 192,540</u>	<u>\$ 2,745,168</u>
Reconciliation of Operating Income to Net Cash Provided by (Used in) Operating Activities:					
Operating income (loss)	\$ 201,842	\$ (265,910)	\$ (1,745,579)	\$ (3,644,049)	\$ (5,453,696)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation expense	-	-	2,477,007	2,740,249	5,217,256
Changes in assets and liabilities:					
Accounts receivable	12,908	(5,753)	(251,850)	(120,363)	(365,058)
Intergovernmental receivables	-	-	(511,571)	43,755	(467,816)
Due from other funds	(322,110)	(1,788)	897,306	333,045	906,453
Inventories	-	-	(138,860)	-	(138,860)
Prepaid items	-	-	(38,633)	1,129	(37,504)
Deferred inflows and outflows - pension plans	-	-	(38,028)	(41,874)	(79,902)
Customer deposits	-	-	(64,201)	-	(64,201)
Accounts payable	67,772	60	(334,762)	132,748	(134,182)
Other liabilities	-	-	(60,080)	-	(60,080)
Due to other funds	(10,037)	-	507,584	212,333	709,880
Total Adjustments	<u>(251,467)</u>	<u>(7,481)</u>	<u>2,443,912</u>	<u>3,301,022</u>	<u>5,485,986</u>
Net Cash Provided by (Used in) Operating Activities	<u>\$ (49,625)</u>	<u>\$ (273,391)</u>	<u>\$ 698,333</u>	<u>\$ (343,027)</u>	<u>\$ 32,290</u>
Noncash Investing, Capital, and Financing Activities					
Contributions of capital assets	\$ -	\$ -	\$ -	\$ 1,258,733	\$ 1,258,733

The accompanying notes are an integral part of this statement.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2015

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, 2015

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, 2015

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, 2015

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 1/4% sales tax for the fire departments along with a 2% fire insurance rebate.

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

The Parish reports the following major proprietary funds:

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

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

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. CASH AND CASH EQUIVALENTS AND INVESTMENTS

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

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

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

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

G. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. ADVANCES TO OTHER FUNDS

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

I. INVENTORIES

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

J. PREPAID ITEMS

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

K. RESTRICTED ASSETS

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

L. CAPITAL ASSETS

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

M. COMPENSATED ABSENCES

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

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

The accumulation of sick leave is nominal at December 31, 2015. Therefore, a liability for compensated absences due to employees has not been included in the basic financial statements.

N. LONG-TERM OBLIGATIONS

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

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

O. NET POSITION

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

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

P. FUND BALANCE

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

Q. INTERFUND TRANSACTIONS

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

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

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

R. SALES TAXES

The St. John the Baptist Parish School Board (the "School Board"), a separate entity, collects five percent (5%) in sales and use tax. The sales and use tax is collected by an independent contractor, who is contracted through the School Board and serves as the sales tax department. Two and one-quarter percent (2.25%) of the taxes collected are remitted to the Parish Council. One-half percent (.5%) of the taxes collected are remitted to the St. John the Baptist Parish Sheriff's Office (the "Sheriff's Office"). The School Board's costs of collecting the funds are shared proportionally by the Council, Sheriff's Office and the School Board. Sales and use tax revenues recognized in 2015 totaled \$24,290,875.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

S. ACCOUNTING ESTIMATES

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

T. DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

Deferred Outflows of Resources – In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expense until then. The Parish has several items that meet this criterion related to the implementation of GASB Statements Nos. 68 and 71, including contributions made to the pension plan in 2015 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 that result from the implementation of GASB Statement No. 68.

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, 2015**

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 2012, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 68 (GASB 68), *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement No. 27*. GASB 68 requires governments providing defined benefit plans to report the net pension liability in their statement of net position. This net pension liability is the difference between the present value of the pension liability and the fair value of pension assets, set aside in a trust and restricted to paying benefits to current employees, retirees, and their beneficiaries.

The provisions of Statement 68 are effective for fiscal years beginning after June 15, 2014. The financial statements have been adjusted to reflect retroactive application as of January 1, 2014. As such, the impact of the cumulative effect of the change in accounting principle on net position as of January 1, 2014 is a decrease of \$2,629,159 to reflect beginning net pension liability.

In November 2013, the GASB issued Statement No. 71 (GASB 71), *Pension Transition for Contributions Made Subsequent to the Measurement Date, an amendment of GASB Statement No. 68*, which requires that if a state or local government employer or non-employer contributing entity makes a contribution to a defined benefit pension plan between the measurement date of the reported net pension liability and the end of the government’s reporting period, Statement 68 requires that the government recognize its contribution as a deferred outflow of resources.

Additionally, in those circumstances, no beginning balances for other deferred outflows of resources and deferred inflows of resources related to pensions should be recognized. At the beginning of the period in which the provisions of Statement 68 are adopted, there may be circumstances in which it is not practical for a government to determine the amounts of all applicable deferred inflows of resources and deferred outflows of resources related to pensions. In such circumstances, the government should recognize a beginning deferred outflow of resources and deferred inflows of resources related to pensions. The financial statements have been adjusted to reflect retroactive application as of January 1, 2014. As such, the impact of the cumulative effect of the change in accounting principle on net position as of January 1, 2014 is an increase of \$2,060,559 to reflect beginning deferred pension contributions.

W. FUTURE ACCOUNTING PRONOUNCEMENTS

In February 2015, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 72, *Fair Value Measurement and Application*, which prescribes how state and local governments should define and measure fair value. The Parish is currently assessing the impact of GASB 72 on the financial statements for the year ending December 31, 2016.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

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.

Deficit Fund Balances /Net Position

The following funds had a deficit in fund balance at December 31, 2015:

Special Revenue Funds

Hurricane Isaac CDBG Fund	<u>\$ (1,443,688)</u>
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The deficit fund balance in the above fund is primarily the result of unearned revenues resulting from Federal receivables. The deficit in the Hurricane Isaac CDBG Fund will be resolved when receivables are collected and revenues are recognized.

Hurricane Isaac Fund	<u>\$ (428,504)</u>
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The deficit fund balance in the above fund is primarily the result of unearned revenues resulting from Federal receivables. The deficit in the Hurricane Isaac Fund will be resolved when receivables are collected and revenues are recognized.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

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

CDBG Fund \$ (548,958)

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 2015 was formally levied in November 2015 based on property values determined by the Assessor's Office. The tax is billed and collected by the Sheriff's Office.

The following is a summary of authorized and levied ad valorem taxes for 2015:

<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, 2015, the Parish had cash and cash equivalents as follows:

Bank accounts per Statement of Net Position \$ 76,116,604

Of the total cash and cash equivalents, shown above, \$74,732,798 is unrestricted and \$1,383,806 is restricted assets. Restricted cash is included with restricted assets on the combined Statement of Net Position. In the proprietary funds, restricted cash equals \$1,383,806 and unrestricted cash equals \$1,361,362 for total cash of \$2,745,168.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015

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

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

At year-end, the bank balance deposits totaled \$77,036,176.

The bank balance is categorized as follows:

Amount insured by the Federal Deposit Insurance Corporation, or collateralized with securities held by the Parish's agent in the Parish's name.	\$ <u>77,036,176</u>
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Custodial Credit Risk

Investments can be exposed to custodial credit risk if the securities underlying the investment are uninsured, not registered in the name of the entity, and are either held by the counterparty or the counterparty's trust department or agent but not in the entity's name.

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

Credit Risk of Debt Investments

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

Concentration of Credit Risk

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

Interest Rate Risk

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

NOTE 5 - RECEIVABLES

Receivables at December 31, 2015 for the Parish's individual major funds and nonmajor funds, including the applicable allowances for uncollectible accounts, are as follows:

	General Fund	Sales Tax District	Roads and Bridges	1992 G.O. Sinking	2014 G.O. Bond	Fire Services	Hurricane Isaac CDBG
Taxes:							
Ad Valorem	\$ 2,185,751	\$ -	\$ -	\$ 5,367,750	\$ -	\$ -	\$ -
Sales & Use	15,648	1,787,890	709,863	-	-	946,485	-
Intergovernmental	49,319	-	52,890	-	521,559	3,528	1,743,463
Accounts Receivable	130,358	-	-	-	-	29,789	-
Other Receivable	254	-	85,313	-	-	-	-
Gross Receivables	2,381,330	1,787,890	848,066	5,367,750	521,559	979,802	1,743,463
Less: Allowance For Estimated Uncollectable	(46,025)	-	-	(113,028)	-	-	-
Net Receivables	\$ 2,335,305	\$ 1,787,890	\$ 848,066	\$ 5,254,722	\$ 521,559	\$ 979,802	\$ 1,743,463

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

NOTE 5 – RECEIVABLES (CONTINUED)

	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Nonmajor Funds	Total
Taxes:						
Ad Valorem	\$ -	\$ 206,122	\$ -	\$ -	\$ 4,603,023	\$ 12,362,646
Sales & Use	-	-	-	-	709,863	4,169,749
Intergovernmental	-	-	511,571	256,877	1,611,485	4,750,692
Accounts Receivable	148,018	23,261	4,374,858	369,223	258,042	5,333,549
Other Receivable	-	-	6,012	-	108,731	200,310
Gross Receivables	148,018	229,383	4,892,441	626,100	7,291,144	26,816,946
Less: Allowance For Estimated Uncollectable	(3,819)	(5,140)	(2,119,320)	-	(54,903)	(2,342,235)
Net Receivables	\$ 144,199	\$ 224,243	\$ 2,773,121	\$ 626,100	\$ 7,236,241	\$ 24,474,711

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

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, 2015, consisted of the following:

General Fund	\$	46,025
Non major Funds:		
Ambulance Fund		253
Street Lights		34,305
Recreation		<u>20,345</u>
Total Nonmajor		<u>54,903</u>
Debt Service Fund:		
General Obligation Bond Series 1992		113,028
Enterprise Funds:		
Solid Waste		3,819
Mosquito Abatement		5,140
Utilities System		<u>2,119,320</u>
Total Enterprise Funds		<u>2,128,279</u>
Total allowance for uncollectible accounts	\$	<u>2,342,235</u>

Upon further analysis of the Utilities System accounts receivable at December 31, 2015, 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, 2015

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2015 was as follows:

	January 1, 2015	Additions	Reductions	December 31, 2015
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 3,976,254	\$ -	\$ -	\$ 3,976,254
Construction-in-progress	<u>11,706,152</u>	<u>13,666,808</u>	<u>(5,995,118)</u>	<u>19,377,842</u>
Total capital assets not being depreciated	<u>15,682,406</u>	<u>13,666,808</u>	<u>(5,995,118)</u>	<u>23,354,096</u>
Capital assets being depreciated:				
Buildings and building improvements	33,894,846	3,881,722	-	37,776,568
Infrastructure	173,920,180	1,389,074	-	175,309,254
Drainage system	21,421,466	89,745	-	21,511,211
Furniture, fixtures, and equipment	11,265,398	399,664	(49,242)	11,615,820
Vehicles	<u>9,705,461</u>	<u>2,519,639</u>	<u>(13,537)</u>	<u>12,211,563</u>
Total capital assets being depreciated	<u>250,207,351</u>	<u>8,279,844</u>	<u>(62,779)</u>	<u>258,424,416</u>
Less accumulated depreciation:				
Buildings and building improvements	10,040,474	1,160,619	-	11,201,093
Infrastructure	147,338,268	1,906,237	-	149,244,505
Drainage system	6,683,164	533,625	-	7,216,789
Furniture, fixtures, and equipment	8,088,701	823,762	(49,242)	8,863,221
Vehicles	<u>7,561,507</u>	<u>536,129</u>	<u>(13,537)</u>	<u>8,084,099</u>
Total accumulated depreciation	<u>179,712,114</u>	<u>4,960,372</u>	<u>(62,779)</u>	<u>184,609,707</u>
Total capital assets being depreciated, net	<u>70,495,237</u>	<u>3,319,472</u>	<u>-</u>	<u>73,814,709</u>
Total governmental activities capital assets, net	<u>\$ 86,177,643</u>	<u>\$ 16,986,280</u>	<u>\$ (5,995,118)</u>	<u>\$ 97,168,805</u>

The remaining \$69,538 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, 2015

NOTE 6 - CAPITAL ASSETS (CONTINUED)

	January 1, 2015	Additions	Reductions	December 31, 2015
Business-Type Activities				
Capital assets not being depreciated:				
Land	\$ 1,678,616	\$ -	\$ -	\$ 1,678,616
Construction-in-progress	1,487,729	2,489,079	(626,996)	3,349,812
Total capital assets not being depreciated	3,166,345	2,489,079	(626,996)	5,028,428
Capital assets being depreciated:				
Buildings and building improvements	14,522,758	20,509	-	14,543,267
Systems – water and sewer	208,285,994	2,384,589	-	210,670,583
Furniture, fixtures, and equipment	5,704,270	79,923	(4,649)	5,779,544
Vehicles	1,927,212	58,016	(135,024)	1,850,204
Total capital assets being depreciated	230,440,234	2,543,037	(139,673)	232,843,598
Less accumulated depreciation:				
Buildings and building improvements	2,702,149	388,398	-	3,090,547
Systems – water and sewer	98,947,309	4,510,636	-	103,457,945
Furniture, fixtures, and equipment	2,524,196	256,826	(4,473)	2,776,549
Vehicles	1,749,737	61,396	(121,154)	1,689,979
Total accumulated depreciation	105,923,391	5,217,256	(125,627)	111,015,020
Total capital assets being depreciated, net	124,516,843	(2,674,219)	(14,046)	121,828,578
Total business-type activities capital assets, net	\$ 127,683,188	\$ (185,140)	\$ (641,042)	\$ 126,857,006

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

NOTE 6 - CAPITAL ASSETS (CONTINUED)

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

Governmental activities:

General government	\$ 602,007
Public safety	1,009,300
Public works	2,698,125
Culture and recreation	603,631
Economic development	9,075
Health & welfare	<u>38,234</u>
Total	<u>\$ 4,960,372</u>

Business-type activities:

Solid Waste	\$ -
Utilities Operations	2,477,007
Mosquito Operations	-
Sewerage Operations	<u>2,740,249</u>
Total	<u>\$ 5,217,256</u>

Construction in progress is comprised of the following:

Expended to
December 31, 2015

Governmental Activities:

Edgard Expansion	\$ 2,651,095
Rehab 12 Lift Stations Phase 1 & 2	2,624,419
Park Improvements	2,124,050
Foxwood Levee	1,694,337
East Bank Multi Use Trail	1,013,832
Telemetry	977,636
Hemlock Fire Station	970,147
Canal Clearing/Drainage	953,941
Wastewater Line Rehabilitation	824,023
Generator Installation	731,744
Inflow & Infiltration	581,692
Eastbank Complex	555,521
Oxidation Pond	375,950
Sewer Force Main-3 Extensions	318,520
Airline Hwy Improvements	306,410
HMGP Bar Screen Cleaners	289,418
Sewer Manhole	243,537
Infiltration Repairs	237,543
Reserve Drainage III	231,655
Reserve Drainage HMP	228,335
Water Source Evaluation	208,856

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

NOTE 6 - CAPITAL ASSETS (CONTINUED)

Foxwood - Drainage	183,017
HMGP – Electrical Components	178,742
Vicknair Canal	143,491
Levee Project	142,345
Wastewater Manhole Rehab	89,871
Peavine Boat Launch	75,066
HMGP Laplace Heights	69,929
Miss Trail Phase IV	48,581
HMGP River Forest	47,919
Woodland & Fairway Bridges	46,446
Safe Room	42,110
HMGP Airport Pump St	38,800
Westbank Senior Center	36,740
Sidewalk Repairs	24,275
Miss River Crossing	22,000
HMGP Belle Pointe Drainage	21,477
Animal Shelter Expansion	15,666
Council Chambers Renovation	<u>8,706</u>
Total Governmental Activities	<u>\$ 19,377,842</u>

Business-type Activities:

Miss River Crossing	\$ 2,391,764
UV Disinfection Lions	689,807
Lions Plant Intake	129,857
Edgard Tank Equal Piping	99,175
Lions Plant Filter	26,483
WWTP Effluent Force Main	<u>12,726</u>
Total Business-Type Activities	<u>3,349,812</u>

TOTAL CONSTRUCTION IN PROGRESS \$ 22,727,654

The Parish has committed to spending approximately \$22 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.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015

NOTE 7 - PENSION PLAN (CONTINUED)

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 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).

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

The Parochial 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.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

NOTE 7 - PENSION PLAN (CONTINUED)

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 April 1, 1956 and was placed under the management of the board of trustees for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. 11, Chapter 3 for district attorneys and their assistants in each parish.

All persons who are district attorneys of the State of Louisiana, assistant district attorneys in any parish of the State of Louisiana, or employed by this retirement system and the Louisiana District Attorneys' Association except for elected or appointed officials who have retired from service under any publicly funded retirement system within the state and who are currently receiving benefits, shall become members as a condition of their employment; provided, however, that in the case of assistant district attorneys, they must be paid an amount not less than the minimum salary specified by the board for assistant district attorneys.

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.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

NOTE 7 - PENSION PLAN (CONTINUED)

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.

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.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015

NOTE 7 - PENSION PLAN (CONTINUED)

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 sixty years.

DARS

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

Members who joined the DARS after July 1, 1990, 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.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

NOTE 7 - PENSION PLAN (CONTINUED)

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 sixty years shall be entitled to a regular retirement allowance. The disabled member who has not yet attained age sixty shall be entitled to a disability benefit equal to the lesser of three percent of his average final compensation multiplied by the number of creditable years of service (not to be less than fifteen years) or three and one third percent of average final compensation multiplied by the years of service assuming continued service to age sixty. Disability benefits may not exceed two-thirds of earnable compensation.

DARS

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

Survivor Benefits

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.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

NOTE 7 - PENSION PLAN (CONTINUED)

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

A surviving spouse who is not eligible for Social Security survivorship or retirement benefits, and married not less than 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.

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.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015

NOTE 7 - PENSION PLAN (CONTINUED)

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.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

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 ten or more years of service at age sixty, twenty or more years of service at age fifty-five, or thirty or more years of service at any age may elect to participate in the DROP for up to three years and defer the receipt of benefits. Upon commencement of participation in the plan, membership in the Registrar's 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 Registrar's 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 three years, payments into the plan fund cease and the person resumes active contributing membership in the Registrar's System.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015

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 'A' of one percent. 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.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

NOTE 7 - PENSION PLAN (CONTINUED)

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 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

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2015, employer and employee contributions for members above the poverty line were 29.25% and 10.0%, respectively. The employer and employee contribution rates for those members below the poverty line were 31.25% and 8.0%, respectively. For the year ended December 31, 2015 (determined for the year ended June 30, 2015), the actuarially determined employer contribution rate was 35.44%. 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.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015

NOTE 7 - PENSION PLAN (CONTINUED)

In accordance with state statute, the System receives insurance premium tax monies as additional employer contributions. The tax is considered support from non-employer contributing entities, but is not considered a special funding situation. Non-employer contributions are recognized as revenue and excluded from pension expense for the year. Contributions to the pension plan from the Parish were \$543,968 for the year ended December 31, 2015.

PERS

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2014, the actuarially determined contribution rate was 13.07% of member's compensation for Plan A. However, the actual rate for the fiscal year ending December 31, 2014 was 16.00% for Plan A.

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. Contributions to the pension plan from the Parish were \$1,348,016 for the year ended December 31, 2015.

RVERS

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended June 30, 2015, the actual employer contribution rate was 24.25%. 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 June 30, 2015. Contributions to the pension plan from the Parish were \$10,455 for the year ended December 31, 2015.

DARS

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended June 30, 2015, the actual employer contribution rate was 7.00%. For the year ended June 30, 2015, the actuarially determined employer contribution rate was 3.95%. 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. 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 June 30, 2015. Contributions to the pension plan from the District Attorney were \$1,895 for the year ended December 31, 2015.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

NOTE 7 - PENSION PLAN (CONTINUED)

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

At December 31, 2015, the Parish reported a combined liability of \$5,286,001 for its proportionate share of the Net Pension liabilities (NPL) of FRS, PERS, RVERS, and DARS. The amount for each plan was \$4,726,242, \$477,647, \$78,574, and \$3,538, respectively. The NPL for each system was measured as of June 30, 2015, December 31, 2014, June 30, 2015, and June 30, 2015, respectively, and the total pension liability used to calculate the NPL was determined based on an actuarial valuation as of that date. 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. As of the most recent measurement date, the Parish's proportionate share for each system was:

	FRS	PERS	RVERS	DARS
Parish's Proportionate Share	0.875698%	1.747010%	0.320834%	0.065675%
Increase (Decrease) from prior year	0.105170%	(0.04700%)	0.007307%	0.010894%

For the year ended December 31, 2015, the Parish recognized a total pension expense of \$2,028,974, with \$758,426 related to FRS, \$1,253,451 related to PERS, \$15,875 related to RVERS, and \$1,223 related to DARS. These amounts are made up of the following:

Components of Pension Expense (Benefit)	FRS	PERS	RVERS	DARS
Parish's pension expenses per the pension plan	\$ 758,540	\$ 1,270,168	\$ 15,886	\$ 1,223
Parish's amortization of actual contributions over its proportionate share of contributions.	(114)	(16,717)	(11)	-
Total Pension Expense (Benefit) Recognized by Parish	\$ 758,426	\$ 1,253,451	\$ 15,875	\$ 1,223

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015

NOTE 7 - PENSION PLAN (CONTINUED)

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

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
FRS		
Differences between expected and actual experience	\$ -	\$ 216,004
Net difference between projected and actual earnings on pension plan investments	506,924	-
Changes in assumptions	58,997	1,756
Changes in proportion to NPL	446,811	541,161
Differences between the Parish's contributions and its proportionate share of contributions	(685)	-
The Parish's contributions subsequent to the June 30, 2015 measurement date	68,385	-
Total FRS	\$ 1,080,432	\$ 758,921
PERS		
Differences between expected and actual experience	\$ -	\$ 212,333
Net difference between projected and actual earnings on pension plan investments	991,744	-
Changes in proportion to NPL	-	2,505
Differences between the Parish's contributions and its proportionate share of contributions	-	52,552
The Parish's contributions subsequent to the December 31, 2014 measurement date	1,348,016	-
Total PERS	\$ 2,339,760	\$ 267,390
RVERS		
Differences between expected and actual experience	\$ -	\$ 9,319
Net difference between projected and actual earnings on pension plan investments	14,897	7,416
Changes in assumptions	6,130	4,553
Changes in proportion to NPL	1,591	(9,249)
Differences between the Parish's contributions and its proportionate share of contributions	-	42
The Parish's contributions subsequent to the June 30, 2015 measurement date	4,967	-
Total RVERS	\$ 27,585	\$ 12,081

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

NOTE 7 - PENSION PLAN (CONTINUED)

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
DARS		
Differences between expected and actual experience	\$ -	\$ 5,177
Net difference between projected and actual earnings on pension plan investments	-	1,573
Changes in assumptions	3,161	3,484
Changes in proportion to NPL	2,248	6,934
Differences between the Parish's contributions and its proportionate share of contributions	-	3
The Parish's contributions subsequent to the June 30, 2015 measurement date	626	-
Total DARS	\$ 6,035	\$ 17,171
Total for all Retirement Systems	\$ 3,453,812	\$ 1,055,563

Deferred outflows of resources related to pensions resulting from the Parish's contributions subsequent to the measurement date totaled \$3,453,812 (\$1,080,432 for FRS, \$2,339,760 for PERS, \$27,585 for RVERS, and \$6,035 for DARS). These amounts will be recognized as a reduction of the NPL in the year ended December 31, 2016.

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

Fiscal Year Ending December 31,	Amount of Amortization			
	FRS	PERS	RVERS	DARS
2016	\$ 42,059	\$ 158,805	\$ 3,811	\$ (3,692)
2017	42,059	158,806	3,811	(3,692)
2018	42,059	158,806	193	(3,692)
2019	128,527	247,937	2,722	(191)
2020	(63,055)	-	-	(495)
2021	61,478	-	-	-

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

NOTE 7 - PENSION PLAN (CONTINUED)

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2015 are as follows:

FRS

Valuation date	June 30, 2015
Actuarial cost method	Entry age normal cost
Expected remaining service lives	7 years
Investment rate of return	7.5% net of investment expense
Inflation rate	2.875% per annum
Salary increases	Vary from 15.0% in the first two years of service to 4.75% after 25 years
Cost of Living adjustments	Only those previously granted

The mortality rate assumption used was set based upon an experience study performed on plan data for the period July 1, 2009 through June 30, 2014. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the Firefighter system's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a set-back of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

The estimated long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The long term expected nominal rate of return was 8.24% as of June 30, 2015.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

NOTE 7 - PENSION PLAN (CONTINUED)

Best estimates of real rates of return for each major asset class included in the Firefighters' System's target asset allocation as of June 30, 2015 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	24%	1.84%
Equity	51%	6.50%
Alternatives	15%	6.96%
Other	10%	4.36%
Totals	100%	5.24%
Inflation		3.00%
Expected Arithmetic Nominal Return		8.24%

PERS

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2014 are as follows:

Valuation Date	December 31, 2014
Actuarial Cost Method	Entry age normal cost
Investment rate of return	7.25% (net of investment expense)
Expected remaining service lives	4 years
Projected salary increases	5.75% (2.75% Merit/3.00% Inflation)
Cost of Living adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.
Mortality rates	RP-2000 Employee Mortality Table was selected for active members. RP-2000 Healthy Annuity Mortality Table was selected for healthy annuitants and beneficiaries. RP-2000 Disabled Lives Mortality Table was selected for disabled annuitants.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015

NOTE 7 - PENSION PLAN (CONTINUED)

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 standard 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 set back of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

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 2.30% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 8.11% for the year ended December 31, 2014.

Best estimates of the arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2014 is summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Fixed Income	34%	1.30%
Equity	51%	3.55%
Alternatives	12%	0.77%
Real assets	3%	0.19%
Totals	100%	5.81%
Inflation		2.30%
Expected Arithmetic Nominal Return		8.11%

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

NOTE 7 - PENSION PLAN (CONTINUED)

RVERS

Valuation date	June 30, 2015
Actuarial cost method	Entry age normal cost
Expected remaining service lives	2015 - 5 years 2014 – 4 years
Investment rate of return	7.0% net of investment expense
Inflation rate	2.5% per annum
Salary increases	6% (2.5% Inflation, 3.5% Merit)
Cost of Living adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Registrar's 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.

The mortality rate assumption used was verified by combining data from this plan with three other statewide plans which have similar workforce composition in order to produce a credible experience. The aggregated data was collected over the period July 1, 2010 through June 30, 2014. The data was then assigned credibility weighting and combined with a standard 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 these tables would produce liability values approximating the appropriate generational mortality tables used.

The estimated long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return was 8.39% as of June 30, 2015.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

NOTE 7 - PENSION PLAN (CONTINUED)

Best estimates of real rates of return for each major asset class included in the Registrar's System's target asset allocation as of June 30, 2015 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Domestic Equities	43%	3.23%
International Equities	17%	1.44%
Domestic Fixed Income	23%	0.57%
International	12%	0.42%
Alternatives Investments	5%	0.23%
Totals	<u>100%</u>	<u>5.89%</u>
Inflation		<u>2.50%</u>
Expected Arithmetic Nominal Return		<u>8.39%</u>

DARS

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2015 are as follows:

Valuation date	June 30, 2015
Actuarial cost method	Entry age normal cost
Investment rate of return	7.00% net of investment expense
Inflation rate	2.5% per annum
Salary increases	5.50% (2.50% Inflation, 3.00% Merit)
Mortality rates	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.
Expected remaining service lives	6 years
Cost of Living adjustments	Only those previously granted

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

NOTE 7 - PENSION PLAN (CONTINUED)

The mortality rate assumption used was set based upon an experience study performed by the prior actuary on plan data for the period July 1, 2009 through June 30, 2014 and review of similar law enforcement mortality. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of DARS's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a set-back of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

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. The long term expected nominal rate of return was 8.39% as of June 30, 2015.

Best estimates of real rates of return for each major asset class included in DARS's target asset allocation as of June 30, 2015 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Equities	50%	6.30%
Fixed income	40%	1.10%
Alternatives	5%	6.00%
Real Estate	5%	4.50%
Totals	<u>100%</u>	<u>4.50%</u>
Inflation		<u>3.00%</u>
Expected Real Rate of Return		<u>7.50%</u>

Discount Rate

The discount rate used to measure the total pension liability for FRS was 7.5%, for PERS was 7.25%, and for RVERS and DARS was 7%. 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.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

NOTE 7 - PENSION PLAN (CONTINUED)

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

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

	1.0% Decrease	Current Discount Rate	1.0% Increase
FRS - Parish's proportionate share of the net pension liability	\$ 6,704,637	\$ 4,726,241	\$ 3,063,190
PERS - Parish's proportionate share of the net pension liability	\$ 6,905,088	\$ 477,647	\$ (4,968,263)
RVERS - Parish's proportionate share of the net pension liability	\$ 113,123	\$ 78,574	\$ 8,816
DARS - Parish's proportionate share of the net pension liability	\$ 32,414	\$ 3,538	\$ (20,984)

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, 2015, the Parish recognized revenue as a result of support received from non-employer contributing entities of \$348,388. FRS, PERS, RVERS and DARS received \$209,506, \$124,687, \$8,734, and \$5,461, respectively, for their participation in the Parish's Pension and Relief Fund.

Pension Plan Fiduciary Net Position

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015

NOTE 7 - PENSION PLAN (CONTINUED)

Payables to the Pension Plan

At December 31, 2015, the Parish had payables to the pension plans totaling \$711,094 (\$121,267 to FRS, \$585,907 to PERS, \$2,693 to RVERS, and \$1,227 to DARS) for the December 2015 employee and employer legally required contributions. These amounts are included in salaries and benefits payable.

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 80% of the cost of the dental insurance for the retiree and dependents. 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. GASB Codification Section P50 requires the use of "unblended" rates. We have used the mortality table described on page 54 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 65.

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

Fund Policy. Until 2008, the Parish recognized the cost of providing post-employment medical, dental and life benefits (the Parish's portion of the retiree medical, dental, and life benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. In 2015 and 2014, the Parish's portion of health care and life insurance funding cost for retired employees totaled \$661,661 and \$620,641, respectively.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

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>2015</u>	<u>2014</u>
Normal cost	\$ 845,581	\$ 828,334
30-year UAL amortization amount	<u>1,229,444</u>	<u>1,221,144</u>
Annual required contribution (ARC)	<u>\$ 2,075,025</u>	<u>\$ 2,049,478</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>2015</u>	<u>2014</u>
Beginning Net OPEB Obligation	\$ 9,534,518	\$ 8,252,830
Annual required contribution	2,075,025	2,049,478
Interest on Net OPEB Obligation	381,381	330,113
ARC Adjustment	<u>(551,383)</u>	<u>(477,262)</u>
OPEB Cost	1,905,023	1,902,329
Contribution to Irrevocable Trust	-	-
Current year retiree premium	<u>(661,661)</u>	<u>(620,641)</u>
Change in Net OPEB Obligation	<u>1,243,362</u>	<u>1,281,688</u>
Ending Net OPEB Obligation	<u>\$ 10,777,880</u>	<u>\$ 9,534,518</u>

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, 2015	\$ 1,905,023	34.73%	\$10,777,880
December 31, 2014	\$ 1,902,329	32.63%	\$ 9,534,518
December 31, 2013	\$ 2,236,133	29.76%	\$ 8,252,830

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Funded Status and Funding Progress – In 2015 and 2014, 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, 2015 actuarial valuation, the most recent valuation, the Actuarial Accrued Liability (AAL) at the end of the year December 31, 2015 was \$22,109,904 which is defined as that portion, as determined by a particular actuarial cost method (the Parish 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>2015</u>
Actuarial Accrued Liability (AAL)	\$	22,109,904
Actuarial Value of Plan Assets (AVP)		-
Unfunded Act. Accrued Liability (UAAL)	\$	<u>22,109,904</u>
 Funded Ratio (AVP/AAL)		 0.00%
 Covered Payroll (active plan members)	 \$	 11,907,211
UAAL as a percentage of covered payroll		185.68%

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 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.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

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 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.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

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,	<u>2015</u>	<u>2014</u>	<u>2013</u>
OPEB Cost	\$ 1,905,023	\$ 1,902,329	\$ 2,236,133
Contribution	-	-	-
Retiree premium	<u>661,661</u>	<u>620,641</u>	<u>665,510</u>
Total contribution and premium	<u>661,661</u>	<u>620,641</u>	<u>665,510</u>
Change in net OPEB obligation	\$ <u><u>1,243,362</u></u>	\$ <u><u>1,281,688</u></u>	\$ <u><u>1,570,623</u></u>
% of contribution to cost	0.00%	0.00%	0.00%
% of contribution plus premium to cost	34.73%	32.63%	29.76%

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
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

NOTE 9 - ACCOUNTS, SALARIES, AND OTHER PAYABLES

The following is a summary of accounts, contracts, salaries, and other payables as of December 31, 2015.

	Class of Payable				
	<u>Salaries</u>	<u>Withholdings</u>	<u>Contracts</u>	<u>Accounts</u>	<u>Total</u>
General Fund	\$ 125,103	\$ 240,720	\$ -	\$ 567,908	\$ 933,731
Road & Bridges	105,967	131,004	51,219	661,796	949,986
2010 Sewer Construction	-	-	129,908	204,879	334,787
2014 General Obligation	-	-	106,978	776,827	883,805
Fire Services	-	-	-	218,013	218,013
Isaac Recovery CDBG	-	-	1,350,129	205,178	1,555,307
Solid Waste	-	-	-	370,264	370,264
Mosquito Control	-	-	-	59,640	59,640
Utilities	73,923	92,986	131,201	1,111,952	1,410,062
Sewerage	72,590	121,986	-	401,544	596,120
Non-major funds	<u>46,815</u>	<u>7,040</u>	<u>396,593</u>	<u>1,409,422</u>	<u>1,859,870</u>
Total	<u>\$ 424,398</u>	<u>\$ 593,736</u>	<u>\$ 2,166,028</u>	<u>\$ 5,987,423</u>	<u>\$ 9,171,585</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

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, 2015:

<u>Description</u>	<u>Capitalizable Amount</u>	<u>Interest Rate</u>	<u>Termination Date</u>	<u>Principal Balance</u>	<u>Interest to Maturity</u>
Governmental Funds:					
Motorola Comm. Equip.	\$ 890,361	2.81	1/1/2016	\$ 305,049	\$ 8,571
Motorola 911 System	356,256	0.00	4/1/2016	178,128	-
Garyville Rescue Pumper	<u>340,745</u>	5.25	7/8/2016	<u>42,437</u>	<u>2,228</u>
Total Leases Payable	<u>\$ 1,587,362</u>			<u>\$ 525,614</u>	<u>\$ 10,799</u>

The following is a schedule of future minimum lease payments under capital leases and the present value of the net minimum lease payments as of December 31, 2015:

<u>Year Ending</u>	<u>Governmental Funds</u>
2016	<u>\$ 536,413</u>
Total Minimum Lease Payments	536,413
Less: Amounts Representing Interest	<u>(10,799)</u>
Present Value of Net Minimum Lease Payments	<u>\$ 525,614</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015

NOTE 11 - LONG-TERM DEBT

The following is a summary of long-term debt transactions of the Parish for the year ended December 31, 2015:

	Balance (Restated) January 1, 2015	Issues Additions Adjustments	Payments Expenditures Adjustments	Balance December 31, 2015	Due Within One Year
Governmental Activities					
General Obligation					
Bonds	\$ 58,480,000	\$ 12,000,000	\$ (3,795,000)	\$ 66,685,000	\$ 4,575,000
Certificates of Indebtedness	967,000	-	(444,000)	523,000	161,000
Public Improvement Bonds	14,975,000	-	(695,000)	14,280,000	730,000
Sales Tax & Revenue Bonds	3,703,000	3,000,000	(770,000)	5,933,000	926,000
State Revolving Fund Loan	902,315	80,884	(50,000)	933,199	51,000
Capital Lease Obligations	684,520	356,256	(515,162)	525,614	525,614
Net OPEB Obligation	9,532,287	1,907,254	(661,661)	10,777,880	-
Net Pension Liability	3,583,390	3,683,630	(2,155,086)	5,111,934	-
Premium	444,887	7,957	(62,813)	390,031	-
Total Governmental Activities	<u>93,272,399</u>	<u>21,035,981</u>	<u>(9,148,722)</u>	<u>105,159,658</u>	<u>6,968,614</u>
Business-Type Activities					
Revenue Bonds	4,215,000	-	(255,000)	3,960,000	265,000
State Revolving Fund Loans	639,868	1,120,298	(46,000)	1,714,166	70,000
Net Pension Liability	46,460	824,593	(696,986)	174,067	-
Total Business-type Activities	<u>4,901,328</u>	<u>1,944,891</u>	<u>(997,986)</u>	<u>5,848,233</u>	<u>335,000</u>
Total Long-Term Debt	<u>\$ 98,173,727</u>	<u>\$ 22,980,872</u>	<u>\$ (10,146,708)</u>	<u>\$ 111,007,891</u>	<u>\$ 7,303,614</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015

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
Government Activities:						
<u>Public Improvement Bonds</u>						
Public Improvement Bonds, Series ST-2010	03/01/10	15,000,000	2.0-4.1	12/01/29	\$ 14,280,000	4,770,650
Total Public Improvement Bonds					<u>14,280,000</u>	<u>4,770,650</u>
<u>General Obligation Bonds</u>						
General Obligation Refunding Bonds - Series 2008	11/06/08	4,560,000	3.59%	03/01/18	1,545,000	84,634
General Obligation Bonds – Series 2009	08/01/09	29,500,000	3.62-4.75	03/01/29	23,725,000	7,676,688
General Obligation Refunding Bonds - Series 2011	10/12/11	8,545,000	2.0-5.0	03/01/22	6,770,000	1,113,575
General Obligation Refunding Bonds Series 2013	11/13/13	6,050,000	2.25	03/01/24	5,545,000	593,831
General Obligation Bonds – Series 2014	05/13/14	18,000,000	2.0-3.0	03/01/34	17,100,000	5,242,500
General Obligation Bonds – Series 2015	08/26/15	12,000,000	2.0-4.0	03/01/35	12,000,000	4,542,465
Total General Obligation Bonds					<u>66,685,000</u>	<u>19,253,693</u>
<u>Certificates of Indebtedness</u>						
Certificate of Indebtedness-2004	10/20/04	723,000	4.78	04/01/20	306,000	32,743
Certificate of Indebtedness-2007	11/08/07	600,000	4.08	04/01/17	170,000	6,936
Certificate of Indebtedness-2007A	12/21/07	200,000	4.25	04/01/17	47,000	2,019
Total Certificates of Indebtedness					<u>523,000</u>	<u>41,698</u>
<u>Sales Tax & Revenue Bonds</u>						
Series 2005	02/01/05	1,300,000	3.5-6.0	02/01/20	540,000	57,443
Series 2006	02/01/06	765,000	0.1-6.0	02/01/20	330,000	40,905
Series 2006 (2)	08/21/06	5,650,000	4.18	04/01/18	1,709,000	109,328
Series 2006A	09/26/06	550,000	4.18	04/01/18	164,000	10,492
Revenue Bonds Series 2009	08/04/09	430,000	1.50-4.25	08/01/19	190,000	19,113
Revenue Bonds Series 2015	07/30/15	3,000,000	2.39	02/01/25	3,000,000	439,601
Total Sales Tax & Revenue Bonds					<u>5,933,000</u>	<u>676,882</u>
<u>Loans</u>						
State Revolving Fund Loan	10/19/12	1,359,000	4.5	12/01/32	933,199	38,764
Total Loans					<u>933,199</u>	<u>38,764</u>
Total Governmental					<u><u>88,354,199</u></u>	<u><u>24,781,687</u></u>
Business-type Activities:						
<u>Revenue Bonds</u>						
Water Revenue Utility Bonds Series 2012	03/20/12	4,870,000	1.2-2.95	12/01/28	3,960,000	807,378
Total Revenue Bonds					<u>3,960,000</u>	<u>807,378</u>
<u>Loans</u>						
State Revolving Fund Loan	09/18/13	5,500,000	2.95	12/01/32	1,714,166	510,573
Total Loans					<u>1,714,166</u>	<u>510,573</u>
Total Business-type					<u><u>\$ 5,674,166</u></u>	<u><u>\$ 1,317,951</u></u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

NOTE 11 - LONG-TERM DEBT (CONTINUED)

Annual debt service to maturity on bonds and certificates, including interest of \$26,099,638, are as follows:

Year Ending December 31,	General Obligation Bonds	Public Improvement Bonds	Sales Tax & Revenue Bonds	Certificates of Indebtedness	Loans	Total Government Activities	Utility Revenue Bonds	Loans	Total Business Total
2016	\$ 6,834,076	\$ 1,297,256	\$ 1,103,743	\$ 179,063	\$ 55,200	\$ 9,469,338	\$ 368,765	\$ 104,419	\$ 473,184
2017	6,654,578	1,310,356	1,154,010	179,326	54,970	9,353,240	363,598	121,503	485,101
2018	6,665,917	1,319,756	1,163,070	65,692	55,740	9,270,175	363,033	121,349	484,382
2019	6,125,496	1,327,556	497,185	68,183	55,506	8,073,926	366,823	122,137	488,960
2020	6,126,891	1,333,756	442,216	72,434	56,272	8,031,569	370,103	121,836	491,939
2021-2025	26,609,923	6,810,980	2,249,658	-	283,754	35,954,315	1,823,210	617,009	2,440,219
2026-2030	18,976,211	5,650,990	-	-	291,524	24,918,725	1,111,846	630,563	1,742,409
2031-2035	<u>7,945,601</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>118,997</u>	<u>8,064,598</u>	<u>-</u>	<u>385,923</u>	<u>385,923</u>
Total debt service To maturity	<u>\$ 85,938,693</u>	<u>\$ 19,050,650</u>	<u>\$ 6,609,882</u>	<u>\$ 564,698</u>	<u>\$ 971,963</u>	<u>\$ 113,135,886</u>	<u>\$ 4,767,378</u>	<u>\$ 2,224,739</u>	<u>\$ 6,992,117</u>
Less amounts representing interest:									
2016	\$ 2,259,076	\$ 567,256	\$ 177,743	\$ 18,063	\$ 4,200	\$ 3,026,338	\$ 103,765	\$ 34,419	\$ 138,184
2017	2,114,578	545,356	140,010	11,326	3,970	2,815,240	98,598	48,503	147,101
2018	1,965,917	514,756	100,070	6,692	3,740	2,591,175	93,033	46,349	139,382
2019	1,820,496	482,556	72,185	4,183	3,506	2,382,926	86,823	44,137	130,960
2020	1,661,891	448,756	57,216	1,434	3,272	2,172,569	80,103	41,836	121,939
2021-2025	6,039,923	1,675,980	129,658	-	12,753	7,858,314	283,210	172,009	455,219
2026-2030	2,751,211	535,990	-	-	6,524	3,293,725	61,846	101,563	163,409
2031-2035	<u>640,601</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>799</u>	<u>641,400</u>	<u>-</u>	<u>21,757</u>	<u>21,757</u>
Total Interest	<u>19,253,693</u>	<u>4,770,650</u>	<u>676,882</u>	<u>41,698</u>	<u>38,764</u>	<u>24,781,687</u>	<u>807,378</u>	<u>510,573</u>	<u>1,317,951</u>
Total Principal	<u>\$ 66,685,000</u>	<u>\$ 14,280,000</u>	<u>\$ 5,933,000</u>	<u>\$ 523,000</u>	<u>\$ 933,199</u>	<u>\$ 88,354,199</u>	<u>\$ 3,960,000</u>	<u>\$ 1,714,166</u>	<u>\$ 5,674,166</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015

NOTE 11 - LONG-TERM DEBT (CONTINUED)

General Obligation Bonds, totaling \$66,685,000 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 \$66,685,000.

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

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

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

Defeasance of Debts

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

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

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

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015

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.

At December 31, 2015, \$19,748,201 of bonds outstanding are considered defeased.

Pledged Revenues

The Parish has pledged revenues of 12.5 mills of unlimited ad valorem taxes to secure \$66,685,000 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 \$5.5 million of pledged ad valorem revenue was utilized for approximately \$5.8 million in principal and interest payments made in 2015 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 \$14,280,000 in Public Improvement Bonds issued for the purpose of constructing, acquiring, extending and improving the sewers and sewerage disposal facilities of the Parish. This one percent tax levy was approved and rededicated in perpetuity by the voters of the Parish in 2010. Approximately \$10.5 million of this dedicated tax was recognized in 2015, with approximately \$1.3 million utilized for debt service payments made in 2015 for Public Improvement Bonds.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015

NOTE 11 - LONG-TERM DEBT (CONTINUED)

The Parish has pledged revenues from the proceeds of one-quarter percent (1/4%) sales and use tax collected by the St. John the Baptist Parish School Board, of the total two and one quarter percent (2.25%) remitted to the Parish, for the purposes of providing fire protection throughout the Parish. These revenues secure \$3,870,000 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 \$2.8 million of this dedicated tax was recognized in 2015, with approximately \$200 thousand utilized for debt service payments made in 2015 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 \$ 5,833,000 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 \$7.2 million was recognized as operating revenue for the waterworks system in 2015, with approximately \$1 million utilized for debt service payments made in 2015 for Revenue Bonds.

The Parish has pledged revenues of 4.09 mills of unlimited ad valorem taxes to secure \$190,000 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 \$53 thousand in principal and interest payments made in 2015 for General Obligation Bonds.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

NOTE 12 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of December 31, 2015, is as follows:

Receivable Funds	Payable Funds							
	Governmental Activities							
	General Fund	Sales Tax District	Roads and Bridges	2014 GO Bonds	Fire Services	Isaac CDBG	Non-Major	Total
Governmental Activities								
General Fund	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 58,651	\$ 147,911	\$ 226,562
Roads & Bridges	1,456	100,000	-	-	32,456	85,513	895,783	1,115,208
2010 Sewer Const.	-	-	-	-	-	-	331,178	331,178
Fire Services	-	-	-	-	-	-	159,697	159,697
Non-Major	486,074	-	414	1,437	30,761	-	173,680	692,366
Sub-total	487,530	100,000	20,414	1,437	63,217	144,164	1,708,249	2,525,011
Business-Type Activities								
Utilities	73,973	-	11,848	-	-	1,485	3,008	90,314
Sewerage	94,733	-	-	-	-	21,885	63,223	179,841
Sub-total	168,706	-	11,848	-	-	23,370	66,231	270,155
Total	\$ 656,236	\$ 100,000	\$ 32,262	\$ 1,437	\$ 63,217	\$ 167,534	\$ 1,774,480	\$ 2,795,166

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015

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

Receivable Funds	Payable Funds		
	Business-Type Activities		Total
	Utilities Fund	Sewerage Fund	
Governmental Activities			
General Fund	\$ 535,021	\$ 20,000	\$ 555,021
Sales Tax District	200,000	1,829,607	2,029,607
Road & Bridges	154,677	152,147	306,824
Non-Major Funds	195,604	-	195,604
Sub-total	1,085,302	2,001,754	3,087,056
Business-Type Activities			
Solid Waste	2,382,394	-	2,382,394
Mosquito	233,636	-	233,636
Utilities	-	131,353	131,353
Sewerage	1,464,919	-	1,464,919
Sub-total	4,080,949	131,353	4,212,302
Total	\$ 5,166,251	\$ 2,133,107	\$ 7,299,358

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>	<u>Net Internal Balances</u>
Governmental Activities	\$ 5,612,067	\$ (2,795,166)	\$ 2,816,901
Business-Type Activities	4,482,457	(7,299,358)	(2,816,901)
Total	\$ 10,094,524	\$(10,094,524)	\$ -

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

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

A summary of interfund transfers at December 31, 2015, are as follows:

	Governmental Activities						
	Transfers In:						
Transfers Out:	General Fund	Sales Tax District	Roads and Bridges	2010 Sewer Const.	Fire Services	Non-Major	Total
Governmental Activities							
General Fund	\$ -	\$ -	\$ 805,431	\$ -	\$ 166,467	\$ 3,454,648	\$ 4,426,546
Roads & Bridges	-	4,600,000	-	-	66,178	499,448	5,165,626
2010 Sewer Const.	-	-	-	-	-	1,190,685	1,190,685
2014 G.O.	-	-	-	-	-	77,183	77,183
Fire Services	-	-	-	-	-	5,402,573	5,402,573
Non-Major	117,000	1,885,465	62,081	300,000	690,571	721,970	3,777,087
Sub-total	117,000	6,485,465	867,512	300,000	923,216	11,346,507	20,039,700
Business-Type Activities							
Mosquito	-	-	-	-	-	55,000	55,000
Utilities	-	1,600,000	25,990	-	-	-	1,625,990
Sewerage	-	1,900,000	-	-	-	43,320	1,943,320
Sub-total	-	3,500,000	25,990	-	-	98,320	3,624,310
Total	\$ 117,000	\$ 9,985,465	\$ 893,502	\$ 300,000	\$ 923,216	\$ 11,444,827	\$ 23,664,010

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

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

Transfers Out:	Business-Type Activities				
	Transfers In:				
	Solid Waste	Mosquito	Utilities	Sewerage	Total
Governmental Activities					
General Fund	\$ -	\$ 12,953	\$ 862,033	\$ 803,457	\$ 1,678,443
Roads & Bridges	-	-	143,241	143,241	286,482
Non-Major	-	-	19,223	19,223	38,446
Sub-total	-	12,953	1,024,497	965,921	2,003,371
Business-Type Activities					
Utilities	23,027	-	-	202,222	225,249
Sewerage	-	-	183,446	-	183,446
Sub-total	23,027	-	183,446	202,222	408,695
Total	\$ 23,027	\$ 12,953	\$ 1,207,943	\$ 1,168,143	\$ 2,412,066

	Transfers In	Transfers Out	Net Transfers
Governmental Activities	\$ 22,043,071	\$ (23,664,010)	\$ (1,620,939)
Business-Type Activities	4,033,005	(2,412,066)	1,620,939
Total	\$ 26,076,076	\$ (26,076,076)	\$ -

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 \$1,258,733.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015

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, 2015, there was not a surplus in the Criminal Court Fund, therefore, no transfer was required to be made.

NOTE 14 - COMMITMENTS AND CONTINGENCIES

Litigation

The Parish is a named defendant in a number of claims and lawsuits resulting principally from personal injury, property damage, assessments, and construction claims. The Parish Attorney has reviewed these claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome to the Parish and to arrive at an estimate, if any, of the amount or range of potential loss to the Parish. As a result of such review, the various claims and lawsuits have been categorized into "probable," "reasonably possible," and "remote" contingencies as defined in GASB Codification C50. 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 \$165,000 to approximately \$390,000.

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 \$6.7 million in outstanding receivables for these programs. The disbursement of funds generally requires compliance with terms and conditions specified in the grant agreements. The programs are audited in accordance with the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and also subject to future audits by the grantor agency. Any disallowed claims or uncollectible receivables resulting from such audits could become a liability of the General Fund or other applicable funds.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

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	Fire Services	Hurricane Isaac CDBG	Non-major Governmental Funds	Total
Nonspendable:										
Prepays	\$ 49,838	\$ -	\$ 71,466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 351,054	\$ 472,358
Total Nonspendable	49,838	-	71,466	-	-	-	-	-	351,054	472,358
Restricted:										
Debt service	-	-	-	11,569,813	-	-	-	-	2,555,483	14,125,296
Special revenue	-	7,710,698	2,761,800	-	-	-	-	-	13,180,752	23,653,250
Total Restricted	-	7,710,698	2,761,800	11,569,813	-	-	-	-	15,736,235	37,778,546
Committed										
Capital projects	-	-	-	-	12,021,187	11,433,365	-	-	18,825,704	42,280,256
Special revenue	-	-	-	-	-	-	6,340,914	(1,443,688)	-	4,897,226
Total Committed	-	-	-	-	12,021,187	11,433,365	6,340,914	(1,443,688)	18,825,704	47,177,482
Unassigned	2,153,689	-	-	-	-	-	-	-	-	2,153,689
Total	\$ 2,203,527	\$ 7,710,698	\$ 2,833,266	\$11,569,813	\$12,021,187	\$11,433,365	\$6,340,914	\$(1,443,688)	\$ 34,912,993	\$87,582,075

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

NOTE 16 - PAYABLE FROM RESTRICTED ASSETS

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

	Utilities System
Customer deposits	\$ 1,221,278
Current portion of bonds payable	335,000
Accrued interest payable	9,661
Total	\$ 1,565,939

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, 2015 were as follows:

	Library
Bank accounts per Statement of Net Position	\$ 6,386,074

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, 2015**

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

	<u>Library</u>
Bank accounts Per Bank	\$ <u>6,449,348</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>6,323,335</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, 2015 are as follows:

	<u>Library</u>
Equipment & furniture	\$ 1,218,631
Library books	3,559,951
Buildings	5,012,178
Land	<u>40,000</u>
Subtotal	9,830,760
Less: Accumulated Depreciation	<u>(4,842,690)</u>
Total	<u>\$ 4,988,070</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015

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 elect to become members of the System. For the year ended December 31, 2015, there were 230 contributing employers in Plan A.

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

For employees hired prior to January 1, 2007:

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

For employees hired after January 1, 2007:

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015

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, 2015

**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, 2014, the actuarially determined contribution rate was 13.07% of member's compensation for Plan A. However, the actual rate for the fiscal year ending December 31, 2014, was 16.00% 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 \$14,449, and excluded from pension expense for the year ended December 31, 2014.

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.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015

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

The allocation method used in determining each employer's proportion was based on the employer's projected contribution effort to the plan for the next fiscal year as compared to the total of all employers' projected contribution effort to the plan for the next fiscal year. The projected contribution effort was actuarially determined by the System's actuary.

The employer's projected contribution effort was calculated by multiplying the projected future compensation of active members in the System on December 31, 2015, by the next fiscal year's employer's actuarially required contribution rate. Projected future compensation was calculated by multiplying compensation by a payroll factor of 1.023139 for Plan A. Compensation was determined as follows: 1) Actual earned compensation for *active* members enrolled in the System the entire fiscal year, plus; 2) Annualized compensation for active members on December 31, 2015, enrolled in the System for a portion of the fiscal year. Annualized compensation was calculated using actual compensation and the employee's date of hire.

The payroll factor was actuarially determined using salary assumptions for expected net changes in active members plus expected new hires and their payroll over the next fiscal year.

The next fiscal year's employer's actuarially required contribution rate is 10.40% for Plan A.

Pension liabilities, pension expense, deferred outflows of resources, and deferred inflows of resources related to pensions: At December 31, 2015, the library reported a liability of \$55,352 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, 2014, the library's proportion was 0.20245%, which was an increase of .0483% from its proportion measured as of December 31, 2013.

For the year ended December 31, 2015, the library recognized pension expense of \$147,298.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

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

At December 31, 2015, 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	\$ -	\$ 24,606
Net difference between projected and actual earnings on pension plan investments	114,937	-
Change in proportion and differences between employer contributions and proportionate share of contributions	25	-
Employer contributions subsequent to the measurement date	159,831	-
	\$ 274,793	\$ 24,606

Deferred outflows of resources of \$274,793 related to pensions resulting from the library's contributions subsequent to the measurement date December 31, 2015, will be recognized as a reduction of the Net Pension Liability in the year ending December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year <u>Ended</u>	
2015	\$ 20,539
2016	20,539
2017	20,539
2018	28,729
2019	-

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015

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

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, 2015 are as follows:

Valuation Date: December 31, 2014

Actuarial Cost Method: Plan A - Entry Age Normal

Investment Rate of Return: 7.25% (Net of investment expense)

Expected Remaining Service lives: 4 years

Projected Salary Increases: Plan A- 5.75% (2.75% Merit/3.00% 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.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

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

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 7.25% 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 7.25%, 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 (6.25%) or one percentage point higher (8.25%) than the current rate:

	<u>Changes in Discount Rate</u>		
	1.0% Decrease <u>6.25%</u>	Current Discount Rate <u>7.25%</u>	1.0% Increase <u>8.25%</u>
Employer's Proportionate share of the net pension liability	\$ 800,187	\$ 55,352	\$ (575,741)

Change in net pension liability: The changes in the net pension liability for the year ended December 31, 2014 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 \$24,606 for the year ended December 31, 2015.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

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

- b. Differences between projected an actual investment earnings: Differences between projected an 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 an actual investment earnings resulted *in* a deferred outflow of resources in the amount of \$274,493 for the year ended December 31, 2015.
- c. 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 did not result in deferred inflow of resources for the year ended December 31, 2014.

D. LONG-TERM LIABILITIES

Accrued Annual Leave

At December 31, 2015, 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.

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, 2014	\$ 81,317
Additions	71,031
Deductions	<u>(114,926)</u>
Long-term obligations payable at December 31, 2015	<u>\$ 37,422</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

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

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 plan.

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

Fund Policy. The Library contributes 100% of the costs of the current year’s health, dental and life insurance premiums for eligible retired employees. The Library finances its plan on a pay-as-you-go basis; therefore, no funds are reserved for payment of future health insurance premiums. For the year ended December 31, 2015, 2014, and 2013, the Library contributed \$84,711, \$89,590, and \$69,862, respectively to the plan on behalf of the retirees.

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

The actuarial computed ARC is as follows:

Normal cost	\$ 86,170
30 year UAL amortization amount	<u>174,248</u>
Annual required contribution (ARC)	<u>260,418</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015**

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

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)	\$ 260,418
Interest on net OPEB obligation	40,136
Adjustments to Annual Required Contribution	<u>(58,027)</u>
Annual OPEB cost	242,527
Contributions made	<u>(190,686)</u>
Increase in net OPEB obligation	51,841
Net OPEB obligation at beginning of year	<u>\$ 1,003,403</u>
Net OPEB obligation at end of year	<u>\$ 1,055,244</u>

The Library’s annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the year 2015 was, \$242,527, 79%, and \$1,055,244.

Funded Status and Funding Progress. As of December 31, 2015, the actuarial accrued liability for benefits was \$3,133,571, all of which was unfunded. The covered payroll (annual payroll of active employees covered by the plan) was \$1,055,725, and the ratio of the unfunded actuarial accrued liability (UAAL) to the covered payroll was 296.82%.

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.

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.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015

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

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.

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

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

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015

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

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>
2016	14,520
2017	14,224
2018	<u>7,174</u>
Total	<u>\$ 35,918</u>

NOTE 19 – DEFERRED INFLOWS OF RESOURCES

At December 31, 2015, the Parish has unavailable revenues as follows:

Governmental Activities	
Federal Grant	\$ 2,927,227
State Revenue Sharing	40,223
Other Revenues	<u>48,784</u>
Total Governmental Funds	<u>3,016,234</u>
Disaster Grant recognized as revenue on the Government-wide in 2014	(2,101,794)
Disaster Grant recognized as revenue on the Government-wide in 2015	(914,440)
Deferred amounts related to pension liability	<u>1,055,563</u>
Total Government-wide	<u>\$ 1,055,563</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015

NOTE 20 – CHANGE IN ACCOUNTING PRINCIPLE AND PRIOR PERIOD ADJUSTMENT

During the preparation of the financial statements for the year ended December 31, 2015, the Parish adopted GASB Nos. 68 and 71 related to pension liabilities, as described in Note 1 as adoption of new financial accounting standards.

The adoption of GASB Nos. 68 and 71 had the following impact on the beginning net position at December 31, 2015:

	Governmental Activities	Business-type Activities	Component Unit
Net position – December 31, 2014	\$ 79,452,402	\$ 123,488,312	\$ 13,398,616
Prior period adjustments:			
GASB No. 68 – Net pension liability	(3,583,390)	(46,460)	(14,353)
GASB No. 68 – Deferred outflows	12,281	-	-
GASB No. 68 – Deferred inflows	(1,072,149)	-	-
GASB No. 71 – Deferred pension contributions	1,512,841	547,718	-
Total prior period adjustments	(3,130,417)	501,258	(14,353)
Net position – December 31, 2014, as restated	<u>\$ 76,321,985</u>	<u>\$ 123,989,570</u>	<u>\$ 13,384,263</u>

NOTE 21 – 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 no material events were noted for disclosure.

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF FUNDING PROGRESS
OTHER POST EMPLOYMENT BENEFITS
For the Year Ended December 31, 2015**

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
1/1/2014	-	\$ 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%
1/1/2010	-	\$ 19,832,660	\$ 19,832,660	0%	\$ 7,869,200	252.03%

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

Firefighters' Retirement System of Louisiana (FRS)		June 30, 2015*
The Parish's proportion of the net pension liability (%)		0.875698%
The Parish's proportion of the net pension liability (\$)	\$	4,726,241
The Parish's covered-employee payroll (\$)	\$	1,857,968
The Parish's proportionate share of the net pension liability as a percentage of its covered-employee payroll		254.38%
Plan fiduciary net position as a percentage of the total pension liability		76.02%
Parochial Employee's Retirement System of Louisiana (PERS)		December 31, 2014*
The Parish's proportion of the net pension liability (%)		1.747010%
The Parish's proportion of the net pension liability (\$)	\$	477,647
The Parish's covered-employee payroll (\$)	\$	9,393,500
The Parish's proportionate share of the net pension liability as a percentage of its covered-employee payroll		5.08%
Plan fiduciary net position as a percentage of the total pension liability		99.15%
Registrar of Voters Employees' Retirement System of Louisiana (RVERS)		June 30, 2015*
The Parish's proportion of the net pension liability (%)		0.320834%
The Parish's proportion of the net pension liability (\$)	\$	78,574
The Parish's covered-employee payroll (\$)	\$	43,521
The Parish's proportionate share of the net pension liability as a percentage of its covered-employee payroll		180.54%
Plan fiduciary net position as a percentage of the total pension liability		77.68%
District Attorneys' Retirement System (DARS)		June 30, 2015*
The Parish's proportion of the net pension liability (%)		0.065675%
The Parish's proportion of the net pension liability (\$)	\$	3,538
The Parish's covered-employee payroll (\$)	\$	38,507
The Parish's proportionate share of the net pension liability as a percentage of its covered-employee payroll		9.19%
Plan fiduciary net position as a percentage of the total pension liability		98.56%

* The amounts presented for each system were determined as of the measurement date
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 TO PENSION FUNDS
For the Year Ended December 31, 2015

Firefighters' Retirement System of Louisiana (FRS)

Contractually required contribution	\$ 543,968
Contributions in relation to the contractually required contribution	543,968

Contribution deficiency (excess)	\$ -
----------------------------------	------

Covered-employee payroll	\$ 1,922,357
--------------------------	--------------

Contributions as a percentage of covered-employee payroll	28.30%
---	--------

Parochial Employee's Retirement System of Louisiana (PERS)

Contractually required contribution	\$ 1,348,016
Contributions in relation to the contractually required contribution	1,348,016

Contribution deficiency (excess)	\$ -
----------------------------------	------

Covered-employee payroll	\$ 10,369,354
--------------------------	---------------

Contributions as a percentage of covered-employee payroll	13.00%
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Registrar of Voters Employees' Retirement System of Louisiana (RVERS)

Contractually required contribution	\$ 10,455
Contributions in relation to the contractually required contribution	10,455

Contribution deficiency (excess)	\$ -
----------------------------------	------

Covered-employee payroll	\$ 44,705
--------------------------	-----------

Contributions as a percentage of covered-employee payroll	23.39%
---	--------

District Attorneys' Retirement System (DARS)

Contractually required contribution	\$ 1,895
Contributions in relation to the contractually required contribution	1,895

Contribution deficiency (excess)	\$ -
----------------------------------	------

Covered-employee payroll	\$ 33,028
--------------------------	-----------

Contributions as a percentage of covered-employee payroll	5.74%
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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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem	\$ 2,260,510	\$ 2,216,826	\$ 2,261,087	\$ 44,261
Licenses and permits	1,876,950	1,880,771	1,880,771	-
Intergovernmental revenues:				
Federal grants	150,000	118,769	118,769	-
State funds:				
State revenue sharing	65,000	61,729	61,729	-
Other	241,800	209,581	209,581	-
Fees, charges, and commissions	110,860	107,677	107,677	-
Interest Income	5,000	2,023	2,023	-
Other revenue	110,000	166,711	166,710	(1)
Total Revenues	<u>4,820,120</u>	<u>4,764,087</u>	<u>4,808,347</u>	<u>44,260</u>
Expenditures				
General government	8,587,197	8,186,296	8,036,181	150,115
Public safety	789,790	870,029	870,030	(1)
Health and welfare	437,520	357,723	282,057	75,666
Capital Outlay	-	-	227,200	(227,200)
Debt service	1,185,850	1,185,850	1,185,850	-
Total Expenditures	<u>11,000,357</u>	<u>10,599,898</u>	<u>10,601,318</u>	<u>(1,420)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(6,180,237)</u>	<u>(5,835,811)</u>	<u>(5,792,971)</u>	<u>42,840</u>
Other Financing Sources (Uses)				
Transfers in	6,298,164	6,104,989	6,104,989	-
Transfers out	(117,000)	(117,000)	(117,000)	-
Total Other Financing Sources (Uses)	<u>6,181,164</u>	<u>5,987,989</u>	<u>5,987,989</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	927	152,178	195,018	42,840
Fund Balance, Beginning of Year	<u>2,008,509</u>	<u>2,008,509</u>	<u>2,008,509</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,009,436</u>	<u>\$ 2,160,687</u>	<u>\$ 2,203,527</u>	<u>\$ 42,840</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, 2015**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Sales and use	\$ 8,740,810	\$ 10,513,671	\$ 10,513,671	\$ -
Interest Income	49,750	21,839	21,839	-
Total Revenues	<u>8,790,560</u>	<u>10,535,510</u>	<u>10,535,510</u>	<u>-</u>
Expenditures				
General government	1,000	789	789	-
Total Expenditures	<u>1,000</u>	<u>789</u>	<u>789</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>8,789,560</u>	<u>10,534,721</u>	<u>10,534,721</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers out	<u>(10,533,106)</u>	<u>(9,985,465)</u>	<u>(9,985,465)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(10,533,106)</u>	<u>(9,985,465)</u>	<u>(9,985,465)</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>(1,743,546)</u>	<u>549,256</u>	<u>549,256</u>	<u>-</u>
Fund Balance, Beginning of Year	<u>7,161,441</u>	<u>7,161,441</u>	<u>7,161,442</u>	<u>1</u>
Fund Balance, End of Year	<u>\$ 5,417,895</u>	<u>\$ 7,710,697</u>	<u>\$ 7,710,698</u>	<u>\$ 1</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
ROADS AND BRIDGES
For the Year Ended December 31, 2015**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Sales and use	\$ 3,598,630	\$ 4,133,159	\$ 4,133,159	\$ -
Intergovernmental revenues:				
Federal grants	160,472	283,436	283,436	-
State funds:				
Parish transportation	575,950	497,606	497,606	-
Other	15,500	-	-	-
Fees, charges, and commissions	113,510	114,285	114,285	-
Fines and forfeitures	80,000	95,529	95,529	-
Interest Income	4,200	2,436	2,436	-
Other revenue	87,020	98,724	98,725	1
Total Revenues	<u>4,635,282</u>	<u>5,225,175</u>	<u>5,225,176</u>	<u>1</u>
Expenditures				
Transportation	7,519,080	7,233,132	7,202,497	30,635
Capital Outlay	1,575,000	1,459,879	1,490,519	(30,640)
Total Expenditures	<u>9,094,080</u>	<u>8,693,011</u>	<u>8,693,016</u>	<u>(5)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(4,458,798)</u>	<u>(3,467,836)</u>	<u>(3,467,840)</u>	<u>(4)</u>
Other Financing Sources (Uses)				
Transfers in	5,133,572	5,452,108	5,452,108	-
Transfers out	(938,502)	(893,502)	(893,502)	-
Total Other Financing Sources (Uses)	<u>4,195,070</u>	<u>4,558,606</u>	<u>4,558,606</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>(263,728)</u>	<u>1,090,770</u>	<u>1,090,766</u>	<u>(4)</u>
Fund Balance, Beginning of Year	<u>1,742,500</u>	<u>1,742,500</u>	<u>1,742,500</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,478,772</u>	<u>\$ 2,833,270</u>	<u>\$ 2,833,266</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, 2015**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Sales and use	\$ 4,800,000	\$ 5,510,886	\$ 5,510,886	\$ -
Other	192,905	192,905	192,906	1
Interest Income	46,164	17,821	17,821	-
Other revenue	180,000	210,337	210,337	-
Total Revenues	<u>5,219,069</u>	<u>5,931,949</u>	<u>5,931,950</u>	<u>1</u>
Expenditures				
Public safety	4,610,966	4,915,342	4,915,342	-
Capital Outlay	1,626,267	1,645,246	1,645,246	-
Debt service	-	40,323	40,323	-
Total Expenditures	<u>6,237,233</u>	<u>6,600,911</u>	<u>6,600,911</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,018,164)</u>	<u>(668,962)</u>	<u>(668,961)</u>	<u>1</u>
Other Financing Sources (Uses)				
Transfers in	5,239,345	5,402,573	5,402,573	-
Transfers out	(761,145)	(923,216)	(923,216)	-
Total Other Financing Sources (Uses)	<u>4,478,200</u>	<u>4,479,357</u>	<u>4,479,357</u>	<u>-</u>
Net Change in Fund Balance	3,460,036	3,810,395	3,810,396	1
Fund Balance, Beginning of Year	<u>2,530,518</u>	<u>2,530,518</u>	<u>2,530,518</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 5,990,554</u>	<u>\$ 6,340,913</u>	<u>\$ 6,340,914</u>	<u>\$ 1</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, 2015**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Intergovernmental revenues:				
Federal grants	\$ 22,170,158	\$ 2,644,140	\$ 2,366,911	\$ (277,229)
Total Revenues	<u>22,170,158</u>	<u>2,644,140</u>	<u>2,366,911</u>	<u>(277,229)</u>
Expenditures				
Public works	21,067,830	2,709,732	2,708,271	1,461
Total Expenditures	<u>21,067,830</u>	<u>2,709,732</u>	<u>2,708,271</u>	<u>1,461</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,102,328</u>	<u>(65,592)</u>	<u>(341,360)</u>	<u>(275,768)</u>
Net Change in Fund Balance	1,102,328	(65,592)	(341,360)	(275,768)
Fund Balance, Beginning of Year	<u>(1,102,328)</u>	<u>(1,102,328)</u>	<u>(1,102,328)</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ (1,167,920)</u>	<u>\$ (1,443,688)</u>	<u>\$ (275,768)</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2015

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

For the Firefighters' Retirement System, an updated experience study performed on plan data for the period July 1, 2009 through June 30, 2014 was used to determine mortality assumptions for the measurement date June 30, 2015.

For the Registrar of Voters Employees' Retirement System, the expected remaining service lives increased from 4 years as of June 30, 2014 to 5 years as of June 30, 2015.

For the District Attorneys' Retirement System, the investment rate of return decreased from 7.25% as of June 30, 2014 to 7.00% as of June 30, 2015. The projected salary increases decreased from 6.25% as of June 30, 2014 to 5.50% as of June 30, 2015.

OTHER SUPPLEMENTARY INFORMATION

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF COUNCIL MEMBERS
COMPENSATION
For the Year Ended December 31, 2015**

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

Lucien J. Gauff, III, Division A	\$ 13,030
Jaclyn Hotard, Division B	13,030
Art Smith, District I	13,030
Ranney Wilson, District II	11,830
Lennix Madere, Jr., District III	11,830
Marvin Perriloux, District IV	10,930
Larry Snyder, District VI	11,830
Michael P. Wright, District V	11,830
Cheryl Millet, District VII	<u>8,230</u>
Parish Council Total	<u>\$105,570*</u>

* Total compensation includes travel stipends of \$31,504

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS
AND OTHER PAYMENTS TO PARISH PRESIDENT
For the Year Ended December 31, 2015**

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

PARISH PRESIDENT : Natalie Robottom

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 143,398
Benefits - Retirement	20,793
Benefits - Insurance	14,183
Conference travel	6,601
Car allowance	9,600
Cell phone	567
Dues	3,954
Registration fees	505
Special meals	622
Reimbursements	<u>29</u>
 Total	 <u>\$ 200,252</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
For the Year Ended December 31, 2015

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

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

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

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

Volunteer Fire Departments - These funds account for the annual operation of the four volunteer fire departments within St. John the Baptist Parish. The revenue is generated from a ¼ % sales tax for the fire departments along with a 2% fire insurance rebate. In 2015 the Parish combined the Volunteer Fire Departments into the Fire Services Fund.

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

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

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

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
For the Year Ended December 31, 2015**

DEBT SERVICE FUNDS

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

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

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

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

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

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

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

CAPITAL PROJECTS FUNDS

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

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

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
For the Year Ended December 31, 2015**

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 General Obligation Bond Construction Fund - The fund was created by a 2015 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, 2015

	Special Revenue					
	Health Unit Tax	ARC Maintenance	Juvenile Detention Center	Ambulance	Convention Center	Senior Citizens Tax
Assets						
Cash and cash equivalents	\$ 747,065	\$ 257,616	\$ 1,097,949	\$ 65,531	\$ 563,988	\$ 9,019
Receivables, net						
Accounts	-	-	-	15,465	-	-
Ad valorem taxes	412,244	418,628	429,500	-	-	425,127
Sales & Use	-	-	-	-	-	-
Other	25	-	-	-	-	-
Due from other funds	-	-	-	191,140	-	-
Due from other governments	10,465	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	\$ 1,169,799	\$ 676,244	\$ 1,527,449	\$ 272,136	\$ 563,988	\$ 434,146
Liabilities and Fund Balance						
Liabilities						
Accounts and salaries payable	\$ 17,700	\$ 57,513	\$ 33,221	\$ 55,753	\$ 11,562	\$ -
Contracts payable	-	-	-	-	-	-
Due to other funds	7,500	-	7,015	-	17,800	-
Other Liabilities	-	-	-	-	33,935	-
Total liabilities	25,200	57,513	40,236	55,753	63,297	-
Deferred Inflows of Resources						
Unavailable revenue	-	-	-	-	-	-
Total Deferred inflows of resources	-	-	-	-	-	-
Fund balance						
Nonspendable	-	-	-	-	-	-
Restricted	1,144,599	618,731	1,487,213	216,383	500,691	434,146
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balance	1,144,599	618,731	1,487,213	216,383	500,691	434,146
Total Liabilities Deferred Inflows and Fund Balance	\$ 1,169,799	\$ 676,244	\$ 1,527,449	\$ 272,136	\$ 563,988	\$ 434,146

Special Revenue

Hurricane Isaac	Economic Development	Airport Authority	Communi- cation District	Civil Defense	Street Lighting	Land Escrow	LaPlace Volunteer Fire Department	Reserve Volunteer Fire Department	Westbank Volunteer Fire Department
\$ 11,586	\$ 1,667,801	\$ 71,096	\$ 1,087,852	\$ 658,206	\$ 1,474,635	\$ 7	\$ -	\$ -	\$ -
-	97	-	113,760	33,750	-	-	-	-	-
-	-	-	-	-	1,594,693	-	-	-	-
-	709,863	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	200,000	-	-	43,843	284,350	-	-	-	-
548,862	-	-	-	-	13,276	-	-	-	-
-	-	-	335,089	-	-	-	-	-	-
<u>\$ 560,448</u>	<u>\$ 2,577,761</u>	<u>\$ 71,096</u>	<u>\$ 1,536,701</u>	<u>\$ 735,799</u>	<u>\$ 3,366,954</u>	<u>\$ 7</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ 120,713	\$ -	\$ 4,656	\$ 20,125	\$ 103,535	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-	-
440,091	169,517	-	11,373	5,000	9,221	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<u>440,091</u>	<u>290,230</u>	<u>-</u>	<u>16,029</u>	<u>25,125</u>	<u>112,756</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>548,861</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>548,861</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	335,089	-	-	-	-	-	-
(428,504)	2,287,531	71,096	1,185,583	676,924	3,254,198	7	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<u>(428,504)</u>	<u>2,287,531</u>	<u>71,096</u>	<u>1,520,672</u>	<u>676,924</u>	<u>3,254,198</u>	<u>7</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 560,448</u>	<u>\$ 2,577,761</u>	<u>\$ 71,096</u>	<u>\$ 1,536,701</u>	<u>\$ 735,799</u>	<u>\$ 3,366,954</u>	<u>\$ 7</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
December 31, 2015**

	Special Revenue				Special Revenue	
	Garyville Volunteer Fire Department	Criminal Court	Recreation Fund	CDBG	Animal Shelter	Health & Human Services
Assets						
Cash and cash equivalents	\$ -	\$ 28,797	\$ 860,447	\$ 10,135	\$ 2,106	\$ 319,644
Receivables, net						
Accounts	-	91,405	3,500	-	-	65
Ad valorem taxes	-	-	945,859	-	322,069	-
Sales & Use	-	-	-	-	-	-
Other	-	-	108,606	-	100	-
Due from other funds	-	162,307	-	-	4,893	-
Due from other governments	-	-	-	857,339	-	-
Prepaid items	-	-	15,965	-	-	-
Total Assets	\$ -	\$ 282,509	\$ 1,934,377	\$ 867,474	\$ 329,168	\$ 319,709
Liabilities and Fund Balance						
Liabilities						
Accounts and salaries payable	\$ -	\$ 279,686	\$ 139,126	\$ -	\$ 23,899	\$ 12,534
Contracts payable	-	-	-	144,420	-	-
Due to other funds	-	-	11,694	879,515	23,456	78,291
Other Liabilities	-	-	-	-	-	-
Total liabilities	-	279,686	150,820	1,023,935	47,355	90,825
Deferred Inflows of Resources						
Unavailable revenue	-	-	-	392,497	-	-
Total Deferred inflows of resources	-	-	-	392,497	-	-
Fund balance						
Nonspendable	-	-	15,965	-	-	-
Restricted	-	2,823	1,767,592	(548,958)	281,813	228,884
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balance	-	2,823	1,783,557	(548,958)	281,813	228,884
Total Liabilities Deferred Inflows and Fund Balance	\$ -	\$ 282,509	\$ 1,934,377	\$ 867,474	\$ 329,168	\$ 319,709

Total Special Revenue	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	
\$ 8,933,480	\$ 1,429,195	\$ 363,781	\$ 123	\$ 17	\$ 456,212	\$ 306,155	\$ 2,555,483
258,042	-	-	-	-	-	-	-
4,548,120	-	-	-	-	-	-	-
709,863	-	-	-	-	-	-	-
108,731	-	-	-	-	-	-	-
886,533	-	-	-	-	-	-	-
1,429,942	-	-	-	-	-	-	-
351,054	-	-	-	-	-	-	-
<u>\$ 17,225,765</u>	<u>\$ 1,429,195</u>	<u>\$ 363,781</u>	<u>\$ 123</u>	<u>\$ 17</u>	<u>\$ 456,212</u>	<u>\$ 306,155</u>	<u>\$ 2,555,483</u>
\$ 880,023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
144,420	-	-	-	-	-	-	-
1,660,473	-	-	-	-	-	-	-
33,935	-	-	-	-	-	-	-
<u>2,718,851</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
975,108	-	-	-	-	-	-	-
975,108	-	-	-	-	-	-	-
351,054	-	-	-	-	-	-	-
13,180,752	1,429,195	363,781	123	17	456,212	306,155	2,555,483
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>13,531,806</u>	<u>1,429,195</u>	<u>363,781</u>	<u>123</u>	<u>17</u>	<u>456,212</u>	<u>306,155</u>	<u>2,555,483</u>
<u>\$ 17,225,765</u>	<u>\$ 1,429,195</u>	<u>\$ 363,781</u>	<u>\$ 123</u>	<u>\$ 17</u>	<u>\$ 456,212</u>	<u>\$ 306,155</u>	<u>\$ 2,555,483</u>

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
December 31, 2015**

	Capital Projects					Total Capital Projects	Total Nonmajor Governmental Funds
	2002 General Obligation Bond Construction	1990 PW Sewerage Construction Phase II	2015 General Obligation Bond	2015 Sales Tax Bond	2009 General Obligation Bond		
Assets							
Cash and cash equivalents	\$ -	\$ 182,184	\$ 11,935,624	\$ 2,250,186	\$ 5,224,164	\$ 19,592,158	\$ 31,081,121
Receivables, net							
Accounts	-	-	-	-	-	-	258,042
Ad valorem taxes	-	-	-	-	-	-	4,548,120
Sales & Use	-	-	-	-	-	-	709,863
Other	-	-	-	-	-	-	108,731
Due from other funds	-	-	-	-	1,437	1,437	887,970
Due from other governments	-	181,543	-	-	-	181,543	1,611,485
Prepaid items	-	-	-	-	-	-	351,054
Total Assets	\$ -	\$ 363,727	\$ 11,935,624	\$ 2,250,186	\$ 5,225,601	\$ 19,775,138	\$ 39,556,386
Liabilities and Fund Balance							
Liabilities							
Accounts and salaries payable	\$ -	\$ 131,301	\$ -	\$ 213,631	\$ 238,322	\$ 583,254	\$ 1,463,277
Contracts payable	-	91,431	-	48,507	112,235	252,173	396,593
Due to other funds	-	114,007	-	-	-	114,007	1,774,480
Other Liabilities	-	-	-	-	-	-	33,935
Total liabilities	-	336,739	-	262,138	350,557	949,434	3,668,285
Deferred Inflows of Resources							
Unavailable revenue	-	-	-	-	-	-	975,108
Total Deferred inflows of resources	-	-	-	-	-	-	975,108
Fund balance							
Nonspendable	-	-	-	-	-	-	351,054
Restricted	-	-	-	-	-	-	15,736,235
Committed	-	26,988	11,935,624	1,988,048	4,875,044	18,825,704	18,825,704
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balance	-	26,988	11,935,624	1,988,048	4,875,044	18,825,704	34,912,993
Total Liabilities Deferred Inflows and Fund Balance	\$ -	\$ 363,727	\$ 11,935,624	\$ 2,250,186	\$ 5,225,601	\$ 19,775,138	\$ 39,556,386

(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, 2015**

Special Revenue

Revenues	Health Unit Tax	ARC Maintenance	Juvenile Detention Center	Ambulance	Convention Center	Senior Citizens Tax	Hurricane Isaac	Economic Development
Taxes:								
Ad valorem	\$ 426,025	\$ 430,470	\$ 443,828	\$ -	\$ -	\$ 439,317	\$ -	\$ -
Sales and use	-	-	-	-	-	-	-	4,133,159
Other taxes and penalties	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenues:								
Federal grants	-	-	-	-	-	-	1,845,508	-
State funds:								
Parish transportation	-	-	-	-	-	-	-	-
State revenue sharing	15,695	-	-	-	-	-	-	-
Other	-	-	-	-	317,762	-	-	14,000
Fees, charges, and commissions	-	-	-	390,882	120,964	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest Income	3,456	2,127	4,766	158	1,797	219	-	7,410
Other revenue	-	-	-	1,395	-	-	-	195,383
Total Revenues	445,176	432,597	448,594	392,435	440,523	439,536	1,845,508	4,349,952
Expenditures								
General government:	-	-	-	-	-	-	-	-
Public safety	-	-	180,688	334,517	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Health and welfare	274,948	498,114	-	-	-	437,645	-	-
Economic development	-	-	-	-	24,981	-	-	1,381,049
Transportation	-	-	-	-	-	-	-	-
Culture & recreation	-	-	-	-	266,125	-	-	-
Capital outlay	6,600	-	29,046	-	-	-	-	6,500
Debt service	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-
Interest and Other	-	-	-	-	-	-	-	-
Total Expenditures	281,548	498,114	209,734	334,517	291,106	437,645	-	1,387,549
Excess (Deficiency) of Revenues Over Expenditures	163,628	(65,517)	238,860	57,918	149,417	1,891	1,845,508	2,962,403
Other Financing Sources (Uses)								
Debt issued	-	-	-	-	-	-	-	-
Premium on debt issued	-	-	-	-	-	-	-	-
Issuance of refunding bonds	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	440,440
Transfers out	(51,940)	-	(39,558)	(12,952)	(145,187)	-	(1,819,782)	(3,035,097)
Total Other Financing Sources (Uses)	(51,940)	-	(39,558)	(12,952)	(145,187)	-	(1,819,782)	(2,594,657)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	111,688	(65,517)	199,302	44,966	4,230	1,891	25,726	367,746
Fund Balance, Beginning of Year	1,032,911	684,248	1,287,911	171,417	496,461	432,255	(454,230)	1,919,785
Fund Balance, End of Year	\$ 1,144,599	\$ 618,731	\$ 1,487,213	\$ 216,383	\$ 500,691	\$ 434,146	\$ (428,504)	\$ 2,287,531

Special Revenue

Airport Authority	Comm-ication District	Civil Defense	Street Lighting	Land Escrow	LaPlace Volunteer Fire Department	Reserve Volunteer Fire Department	Westbank Volunteer Fire Department	Garyville Volunteer Fire Department
\$ -	\$ -	\$ -	\$ 1,681,497	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	41,612	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	19,911	-	-	-	-	-
-	485,472	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
484	6,277	2,560	8,832	-	8,268	616	775	727
-	1,000	102,840	28	-	-	-	222	-
484	492,749	147,012	1,710,268	-	8,268	616	997	727
-	-	-	80,398	-	-	-	-	-
-	410,314	414,947	-	-	696	575	170	137
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	1,073,690	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	365,256	7,592	128,745	-	-	-	-	-
-	474,839	-	-	-	-	-	-	-
-	16,909	-	-	-	-	-	-	-
-	1,267,318	422,539	1,282,833	-	696	575	170	137
484	(774,569)	(275,527)	427,435	-	7,572	41	827	590
-	356,256	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	305,996	27,858	-	-	-	-	-
-	(3,375)	(3,375)	(314,988)	-	(4,236,256)	(400,041)	(394,210)	(372,065)
-	352,881	302,621	(287,130)	-	(4,236,256)	(400,041)	(394,210)	(372,065)
484	(421,688)	27,094	140,305	-	(4,228,684)	(400,000)	(393,383)	(371,475)
70,612	1,942,360	649,830	3,113,893	7	4,228,684	400,000	393,383	371,475
\$ 71,096	\$ 1,520,672	\$ 676,924	\$ 3,254,198	\$ 7	\$ -	\$ -	\$ -	\$ -

**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, 2015**

Revenues	Special Revenue					Total Special Revenue
	Criminal Court	Recreation Fund	CDBG	Animal Shelter	Health & Human Services	
Taxes:						
Ad valorem	\$ -	\$ 1,000,969	\$ -	\$ 333,028	\$ -	\$ 4,755,134
Sales and use	-	-	-	-	-	4,133,159
Video poker	-	599,424	-	-	-	599,424
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal grants	-	-	1,723,896	-	132,513	3,743,529
State funds:						
Parish transportation	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	35,606
Other	-	9,875	-	-	-	341,637
Fees, charges, and commissions	75,623	52,940	-	94,818	-	1,220,699
Fines and forfeitures	2,117,931	-	-	-	-	2,117,931
Interest Income	499	5,318	-	513	1,232	56,034
Other revenue	-	8,829	-	-	658	310,355
Total Revenues	2,194,053	1,677,355	1,723,896	428,359	134,403	17,313,508
Expenditures						
General government	2,406,360	-	74,341	-	-	2,561,099
Public safety	-	-	-	426,073	-	1,768,117
Public works	-	-	-	-	-	-
Health and welfare	-	-	-	-	214,796	1,425,503
Economic development	-	-	-	-	-	1,406,030
Transportation	-	-	-	-	-	1,073,690
Culture & recreation	-	1,458,017	-	-	-	1,724,142
Capital outlay	-	56,885	2,143,546	-	-	2,744,170
Debt service						
Principal	-	-	-	-	-	474,839
Interest and Other	-	-	-	-	-	16,909
Total Expenditures	2,406,360	1,514,902	2,217,887	426,073	214,796	13,194,499
Excess (Deficiency) of Revenues Over Expenditures	(212,307)	162,453	(493,991)	2,286	(80,393)	4,119,009
Other Financing Sources (Uses)						
Debt issued	-	-	-	-	-	356,256
Premium on debt issued	-	-	-	-	-	-
Issuance of refunding bonds	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Transfers in	212,307	-	-	15,000	117,000	1,118,601
Transfers out	-	(175,560)	-	-	-	(11,004,386)
Total Other Financing Sources (Uses)	212,307	(175,560)	-	15,000	117,000	(9,529,529)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	-	(13,107)	(493,991)	17,286	36,607	(5,410,520)
Fund Balance, Beginning of Year	2,823	1,796,664	(54,967)	264,527	192,277	18,942,326
Fund Balance, End of Year	\$ 2,823	\$ 1,783,557	\$ (548,958)	\$ 281,813	\$ 228,884	\$ 13,531,806

Debt Service

Parishwide Sewerage Sales Tax Reserve	Parishwide Sewerage Sales Tax Sinking	Economic Development Sales Tax Reserve	Economic Development Sales Tax Sinking	WVFD Fire Protection Reserve	WVFD Fire Protection Sinking	Total Debt Service
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,705	2,886	1,532	218	1,380	486	12,207
-	-	-	-	-	-	-
5,705	2,886	1,532	218	1,380	486	12,207
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	695,000	-	-	-	155,000	850,000
-	589,306	-	-	-	42,290	631,596
-	1,284,306	-	-	-	197,290	1,481,596
5,705	(1,281,420)	1,532	218	1,380	(196,804)	(1,469,389)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,285,465	-	-	180,388	331,079	1,796,932
-	-	(385,630)	(54,811)	-	-	(440,441)
-	1,285,465	(385,630)	(54,811)	180,388	331,079	1,356,491
5,705	4,045	(384,098)	(54,593)	181,768	134,275	(112,898)
1,423,490	359,736	384,221	54,610	274,444	171,880	2,668,381
\$ 1,429,195	\$ 363,781	\$ 123	\$ 17	\$ 456,212	\$ 306,155	\$ 2,555,483

(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, 2015**

	Capital Projects						Total Capital Projects	Total Nonmajor Governmental Funds
	2002	1990 PW	2015		2009			
	General Obligation Construction	Sewerage Construction Phase II	General Obligation Bond	2015 Sales Tax Bond	General Obligation Bond			
Revenues								
Taxes:								
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,755,134	
Sales and use	-	-	-	-	-	-	4,133,159	
Other taxes and penalties	-	-	-	-	-	-	599,424	
Licenses and permits	-	-	-	-	-	-	-	
Intergovernmental revenues:								
Federal grants	-	-	-	-	-	-	3,743,529	
State funds:								
Parish transportation	-	-	-	-	-	-	-	
State revenue sharing	-	-	-	-	-	-	35,606	
Other	-	973,778	-	-	-	973,778	1,315,415	
Fees, charges, and commissions	-	-	-	-	-	-	1,220,699	
Fines and forfeitures	-	-	-	-	-	-	2,117,931	
Interest Income	-	1,009	2,096	4,485	23,143	30,733	98,974	
Other revenue	-	-	-	-	-	-	310,355	
Total Revenues	-	974,787	2,096	4,485	23,143	1,004,511	18,330,226	
Expenditures								
General government:	-	-	74,429	-	-	74,429	2,635,528	
Public safety	-	-	-	-	-	-	1,768,117	
Public works	(8,129)	-	-	46,290	-	38,161	38,161	
Health and welfare	-	-	-	-	-	-	1,425,503	
Economic development	-	-	-	-	-	-	1,406,030	
Transportation	-	-	-	-	-	-	1,073,690	
Culture & recreation	-	-	-	-	-	-	1,724,142	
Capital outlay	-	1,913,096	-	970,147	1,160,191	4,043,434	6,787,604	
Debt service:								
Principal	-	50,000	-	-	-	50,000	1,374,839	
Interest and Other	-	8,982	-	-	-	8,982	657,487	
Total Expenditures	(8,129)	1,972,078	74,429	1,016,437	1,160,191	4,215,006	18,891,101	
Excess (Deficiency) of Revenues Over Expenditures	8,129	(997,291)	(72,333)	(1,011,952)	(1,137,048)	(3,210,495)	(560,875)	
Other Financing Sources (Uses)								
Debt issued	-	80,884	12,000,000	3,000,000	-	15,080,884	15,437,140	
Premium on debt issued	-	-	7,957	-	-	7,957	7,957	
Issuance of refunding bonds	-	-	-	-	-	-	-	
Payment to refunded bond escrow age	-	-	-	-	-	-	-	
Transfers in	-	900,000	-	-	-	900,000	3,815,533	
Transfers out	-	-	-	-	-	-	(11,444,827)	
Total Other Financing Sources (Uses)	-	980,884	12,007,957	3,000,000	-	15,988,841	7,815,803	
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	8,129	(16,407)	11,935,624	1,988,048	(1,137,048)	12,778,346	7,254,928	
Fund Balance, Beginning of Year	(8,129)	43,395	-	-	6,012,092	6,047,358	27,658,065	
Fund Balance, End of Year	\$ -	\$ 26,988	\$ 11,935,624	\$ 1,988,048	\$ 4,875,044	\$ 18,825,704	\$ 34,912,993	

(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, 2015**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem	\$ 425,790	\$ 426,025	\$ 426,025	\$ -
Intergovernmental revenues:				
State funds:				
State revenue sharing	17,000	15,695	15,695	-
Interest Income	3,000	3,456	3,456	-
Total Revenues	<u>445,790</u>	<u>445,176</u>	<u>445,176</u>	<u>-</u>
Expenditures				
Public works	-	-	-	-
Health and welfare	291,164	274,949	274,948	1
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Capital Outlay	20,000	6,600	6,600	-
Total Expenditures	<u>311,164</u>	<u>281,549</u>	<u>281,548</u>	<u>1</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>134,626</u>	<u>163,627</u>	<u>163,628</u>	<u>1</u>
Other Financing Sources (Uses)				
Transfers out	(51,940)	(51,940)	(51,940)	-
Total Other Financing Sources (Uses)	<u>(51,940)</u>	<u>(51,940)</u>	<u>(51,940)</u>	<u>-</u>
Net Change in Fund Balance	82,686	111,687	111,688	1
Fund Balance, Beginning of Year	<u>1,032,911</u>	<u>1,032,911</u>	<u>1,032,911</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,115,597</u>	<u>\$ 1,144,598</u>	<u>\$ 1,144,599</u>	<u>\$ 1</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, 2015**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem	\$ 430,360	\$ 430,470	\$ 430,470	\$ -
Interest Income	1,850	2,127	2,127	-
Total Revenues	<u>432,210</u>	<u>432,597</u>	<u>432,597</u>	<u>-</u>
Expenditures				
Health and welfare	<u>573,632</u>	<u>498,113</u>	<u>498,114</u>	<u>(1)</u>
Total Expenditures	<u>573,632</u>	<u>498,113</u>	<u>498,114</u>	<u>(1)</u>
Net Change in Fund Balance	(141,422)	(65,516)	(65,517)	(1)
Fund Balance, Beginning of Year	<u>684,248</u>	<u>684,248</u>	<u>684,248</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 542,826</u>	<u>\$ 618,732</u>	<u>\$ 618,731</u>	<u>\$ (1)</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, 2015**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem	\$ 443,220	\$ 443,828	\$ 443,828	\$ -
Other taxes and penalties	5,000	-	-	-
Interest Income	4,150	4,766	4,766	-
Total Revenues	<u>452,370</u>	<u>448,594</u>	<u>448,594</u>	<u>-</u>
Expenditures				
Public safety	190,620	180,687	180,688	(1)
Capital Outlay	30,000	29,046	29,046	-
Total Expenditures	<u>220,620</u>	<u>209,733</u>	<u>209,734</u>	<u>(1)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>231,750</u>	<u>238,861</u>	<u>238,860</u>	<u>(1)</u>
Other Financing Sources (Uses)				
Transfers out	(39,558)	(39,558)	(39,558)	-
Total Other Financing Sources (Uses)	<u>(39,558)</u>	<u>(39,558)</u>	<u>(39,558)</u>	<u>-</u>
Net Change in Fund Balance	192,192	199,303	199,302	(1)
Fund Balance, Beginning of Year	<u>1,287,911</u>	<u>1,287,911</u>	<u>1,287,911</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,480,103</u>	<u>\$ 1,487,214</u>	<u>\$ 1,487,213</u>	<u>\$ (1)</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, 2015**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Fees, charges, and commissions	\$ 391,680	\$ 390,882	\$ 390,882	\$ -
Interest Income	500	1,395	158	(1,237)
Other revenue	60	158	1,395	1,237
Total Revenues	<u>392,240</u>	<u>392,435</u>	<u>392,435</u>	<u>-</u>
Expenditures				
Public safety	337,030	334,517	334,517	-
Total Expenditures	<u>337,030</u>	<u>334,517</u>	<u>334,517</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>55,210</u>	<u>57,918</u>	<u>57,918</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers out	(12,953)	(12,953)	(12,952)	1
Total Other Financing Sources (Uses)	<u>(12,953)</u>	<u>(12,953)</u>	<u>(12,952)</u>	<u>1</u>
Net Change in Fund Balance	42,257	44,965	44,966	1
Fund Balance, Beginning of Year	<u>171,417</u>	<u>171,417</u>	<u>171,417</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 213,674</u>	<u>\$ 216,382</u>	<u>\$ 216,383</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, 2015**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Intergovernmental revenues:				
State funds:				
Other	\$ 317,762	\$ 317,762	\$ 317,762	\$ -
Fees, charges, and commissions	130,000	120,964	120,964	-
Interest Income	2,300	1,797	1,797	-
Total Revenues	<u>450,062</u>	<u>440,523</u>	<u>440,523</u>	<u>-</u>
Expenditures				
Economic development	24,321	24,980	24,981	(1)
Culture & recreation	220,709	266,125	266,125	-
Capital Outlay	5,000	-	-	-
Total Expenditures	<u>250,030</u>	<u>291,105</u>	<u>291,106</u>	<u>(1)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>200,032</u>	<u>149,418</u>	<u>149,417</u>	<u>(1)</u>
Other Financing Sources (Uses)				
Transfers out	(145,187)	(145,187)	(145,187)	-
Total Other Financing Sources (Uses)	<u>(145,187)</u>	<u>(145,187)</u>	<u>(145,187)</u>	<u>-</u>
Net Change in Fund Balance	54,845	4,231	4,230	(1)
Fund Balance, Beginning of Year	<u>496,461</u>	<u>496,461</u>	<u>496,461</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 551,306</u>	<u>\$ 500,692</u>	<u>\$ 500,691</u>	<u>\$ (1)</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, 2015**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem	\$ 438,790	\$ 439,317	\$ 439,317	\$ -
Interest Income	175	220	219	(1)
Total Revenues	<u>438,965</u>	<u>439,537</u>	<u>439,536</u>	<u>(1)</u>
Expenditures				
Health and welfare	437,695	437,645	437,645	-
Total Expenditures	<u>437,695</u>	<u>437,645</u>	<u>437,645</u>	<u>-</u>
Net Change in Fund Balance	1,270	1,892	1,891	(1)
Fund Balance, Beginning of Year	<u>432,255</u>	<u>432,255</u>	<u>432,255</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 433,525</u>	<u>\$ 434,147</u>	<u>\$ 434,146</u>	<u>\$ (1)</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, 2015**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Intergovernmental revenues:				
Federal grants	\$ 581,640	\$ 1,845,507	\$ 1,845,508	\$ 1
Total Revenues	<u>581,640</u>	<u>1,845,507</u>	<u>1,845,508</u>	<u>1</u>
Expenditures				
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>581,640</u>	<u>1,845,507</u>	<u>1,845,508</u>	<u>1</u>
Other Financing Sources (Uses)				
Transfers out	<u>(127,410)</u>	<u>(1,819,781)</u>	<u>(1,819,782)</u>	<u>(1)</u>
Total Other Financing Sources (Uses)	<u>(127,410)</u>	<u>(1,819,781)</u>	<u>(1,819,782)</u>	<u>(1)</u>
Net Change in Fund Balance	454,230	25,726	25,726	-
Fund Balance, Beginning of Year	<u>(454,230)</u>	<u>(454,230)</u>	<u>(454,230)</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ (428,504)</u>	<u>\$ (428,504)</u>	<u>\$ -</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
ECONOMIC DEVELOPMENT
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Sales and use	\$ 3,598,640	\$ 4,133,159	\$ 4,133,159	\$ -
Intergovernmental revenues:				
Other	14,000	14,000	14,000	-
Interest Income	11,620	7,410	7,410	-
Other revenue	183,320	195,382	195,383	1
Total Revenues	<u>3,807,580</u>	<u>4,349,951</u>	<u>4,349,952</u>	<u>1</u>
Expenditures				
Economic development	1,456,077	1,381,050	1,381,049	1
Capital Outlay	20,000	6,500	6,500	-
Total Expenditures	<u>1,476,077</u>	<u>1,387,550</u>	<u>1,387,549</u>	<u>1</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,331,503</u>	<u>2,962,401</u>	<u>2,962,403</u>	<u>2</u>
Other Financing Sources (Uses)				
Transfers in	-	440,441	440,440	(1)
Transfers out	(2,900,790)	(3,035,097)	(3,035,097)	-
Total Other Financing Sources (Uses)	<u>(2,900,790)</u>	<u>(2,594,656)</u>	<u>(2,594,657)</u>	<u>(1)</u>
Net Change in Fund Balance	(569,287)	367,745	367,746	1
Fund Balance, Beginning of Year	<u>1,919,785</u>	<u>1,919,785</u>	<u>1,919,785</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,350,498</u>	<u>\$ 2,287,530</u>	<u>\$ 2,287,531</u>	<u>\$ 1</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
AIRPORT AUTHORITY
For the Year Ended December 31, 2015**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Interest Income	\$ 310	\$ 484	\$ 484	\$ -
Total Revenues	<u>310</u>	<u>484</u>	<u>484</u>	<u>-</u>
Expenditures				
Economic development	2,100	-	-	-
Total Expenditures	<u>2,100</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,790)</u>	<u>484</u>	<u>484</u>	<u>-</u>
Net Change in Fund Balance	(1,790)	484	484	-
Fund Balance, Beginning of Year	<u>70,612</u>	<u>70,612</u>	<u>70,612</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 68,822</u>	<u>\$ 71,096</u>	<u>\$ 71,096</u>	<u>\$ -</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
COMMUNICATION DISTRICT
For the Year Ended December 31, 2015**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Fees, charges, and commissions	\$ 487,450	\$ 485,472	\$ 485,472	\$ -
Interest Income	8,590	6,277	6,277	-
Other revenue	-	1,000	1,000	-
Total Revenues	496,040	492,749	492,749	-
Expenditures				
Public safety	469,142	410,314	410,314	-
Capital Outlay	245,000	365,256	365,256	-
Debt service	313,620	491,748	491,748	-
Total Expenditures	1,027,762	1,267,318	1,267,318	-
Excess (Deficiency) of Revenues Over Expenditures	(531,722)	(774,569)	(774,569)	-
Other Financing Sources (Uses)				
Proceeds of debt issued			356,256	356,256
Transfers out	(3,375)	(3,375)	(3,375)	-
Total Other Financing Sources (Uses)	(3,375)	(3,375)	352,881	356,256
Net Change in Fund Balance	(535,097)	(777,944)	(421,688)	356,256
Fund Balance, Beginning of Year	1,942,360	1,942,360	1,942,360	-
Fund Balance, End of Year	\$ 1,407,263	\$ 1,164,416	\$ 1,520,672	\$ 356,256

**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, 2015**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Intergovernmental revenues:				
Federal grants	\$ 47,892	\$ 41,612	\$ 41,612	\$ -
State funds:				
Other	-	-	-	-
Interest Income	2,700	2,554	2,560	6
Other revenue	137,000	69,090	102,840	33,750
Total Revenues	<u>187,592</u>	<u>113,256</u>	<u>147,012</u>	<u>33,756</u>
Expenditures				
Public safety	482,748	414,949	414,947	2
Capital Outlay	17,000	7,591	7,592	(1)
Total Expenditures	<u>499,748</u>	<u>422,540</u>	<u>422,539</u>	<u>1</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(312,156)</u>	<u>(309,284)</u>	<u>(275,527)</u>	<u>33,757</u>
Other Financing Sources (Uses)				
Transfers in	282,892	305,996	305,996	-
Transfers out	(15,375)	(3,375)	(3,375)	-
Total Other Financing Sources (Uses)	<u>267,517</u>	<u>302,621</u>	<u>302,621</u>	<u>-</u>
Net Change in Fund Balance	(44,639)	(6,663)	27,094	33,757
Fund Balance, Beginning of Year	<u>649,831</u>	<u>649,831</u>	<u>649,830</u>	<u>(1)</u>
Fund Balance, End of Year	<u>\$ 605,192</u>	<u>\$ 643,168</u>	<u>\$ 676,924</u>	<u>\$ 33,756</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, 2015**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem	\$ 1,700,980	\$ 1,647,192	\$ 1,681,497	\$ 34,305
State revenue sharing	18,750	19,911	19,911	-
Interest Income	8,240	8,832	8,832	-
Other revenue	-	-	28	28
Total Revenues	<u>1,727,970</u>	<u>1,675,935</u>	<u>1,710,268</u>	<u>34,333</u>
Expenditures				
General government	-	80,398	80,398	
Public works	1,110,239	1,073,664	1,073,690	(26)
Capital Outlay	<u>350,000</u>	<u>128,745</u>	<u>128,745</u>	<u>-</u>
Total Expenditures	<u>1,460,239</u>	<u>1,282,807</u>	<u>1,282,833</u>	<u>(26)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>267,731</u>	<u>393,128</u>	<u>427,435</u>	<u>34,307</u>
Other Financing Sources (Uses)				
Transfers in	27,858	27,858	27,858	-
Transfers out	<u>(339,988)</u>	<u>(314,988)</u>	<u>(314,988)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(312,130)</u>	<u>(287,130)</u>	<u>(287,130)</u>	<u>-</u>
Net Change in Fund Balance	(44,399)	105,998	140,305	34,307
Fund Balance, Beginning of Year	<u>3,113,893</u>	<u>3,113,893</u>	<u>3,113,893</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 3,069,494</u>	<u>\$ 3,219,891</u>	<u>\$ 3,254,198</u>	<u>\$ 34,307</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, 2015**

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
LAPLACE VOLUNTEER FIRE DEPARTMENT
For the Year Ended December 31, 2015**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Sales and use	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues:				
State funds:				
Other	-	-	-	-
Interest Income	-	8,268	8,268	-
Other revenue	-	-	-	-
Total Revenues	<u>-</u>	<u>8,268</u>	<u>8,268</u>	<u>-</u>
Expenditures				
Public safety	-	697	696	1
Capital Outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>697</u>	<u>696</u>	<u>1</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>7,571</u>	<u>7,572</u>	<u>1</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	(4,236,255)	(4,236,256)	(1)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(4,236,255)</u>	<u>(4,236,256)</u>	<u>(1)</u>
Net Change in Fund Balance	<u>-</u>	<u>(4,228,684)</u>	<u>(4,228,684)</u>	<u>-</u>
Fund Balance, Beginning of Year	<u>4,228,684</u>	<u>4,228,684</u>	<u>4,228,684</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 4,228,684</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
RESERVE VOLUNTEER FIRE DEPARTMENT
For the Year Ended December 31, 2015**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Sales and use	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-
Interest Income	-	616	616	-
Other revenue	-	-	-	-
Total Revenues	<u>-</u>	<u>616</u>	<u>616</u>	<u>-</u>
Expenditures				
Public safety	-	575	575	-
Capital Outlay	-	-	-	-
Debt service	-	-	-	-
Total Expenditures	<u>-</u>	<u>575</u>	<u>575</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>41</u>	<u>41</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	(400,041)	(400,041)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(400,041)</u>	<u>(400,041)</u>	<u>-</u>
Net Change in Fund Balance	-	(400,000)	(400,000)	-
Fund Balance, Beginning of Year	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 400,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
WESTBANK VOLUNTEER FIRE DEPARTMENT
For the Year Ended December 31, 2015**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Sales and use	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
Other	-	-	-	-
Interest Income	-	775	775	-
Other revenue	-	221	222	1
Total Revenues	<u>-</u>	<u>996</u>	<u>997</u>	<u>1</u>
Expenditures				
Public safety	-	170	170	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>170</u>	<u>170</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>826</u>	<u>827</u>	<u>1</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	(394,209)	(394,210)	(1)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(394,209)</u>	<u>(394,210)</u>	<u>(1)</u>
Net Change in Fund Balance	<u>-</u>	<u>(393,383)</u>	<u>(393,383)</u>	<u>-</u>
Fund Balance, Beginning of Year	<u>393,383</u>	<u>393,383</u>	<u>393,383</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 393,383</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
GARYVILLE VOLUNTEER FIRE DEPARTMENT
For the Year Ended December 31, 2015**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Sales and use	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues:				
State funds:				
Other	-	-	-	-
Interest Income	-	727	727	-
Other revenue	-	-	-	-
Total Revenues	<u>-</u>	<u>727</u>	<u>727</u>	<u>-</u>
Expenditures				
Public safety	-	138	137	1
Capital Outlay	-	-	-	-
Debt service	-	-	-	-
Total Expenditures	<u>-</u>	<u>138</u>	<u>137</u>	<u>1</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>589</u>	<u>590</u>	<u>1</u>
Other Financing Sources (Uses)				
Transfers out	-	(372,064)	(372,065)	(1)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(372,064)</u>	<u>(372,065)</u>	<u>(1)</u>
Net Change in Fund Balance	-	(371,475)	(371,475)	-
Fund Balance, Beginning of Year	<u>371,475</u>	<u>371,475</u>	<u>371,475</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 371,475</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
CRIMINAL COURT
For the Year Ended December 31, 2015**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Fees, charges, and commissions	\$ 70,000	\$ 75,623	\$ 75,623	\$ -
Fines and forfeitures	1,900,000	2,117,931	2,117,931	-
Interest Income	1,300	499	499	-
Total Revenues	1,971,300	2,194,053	2,194,053	-
Expenditures				
General government:	2,008,888	2,406,360	2,406,360	-
Capital Outlay	-	-	-	-
Total Expenditures	2,008,888	2,406,360	2,406,360	-
Excess (Deficiency) of Revenues Over Expenditures	(37,588)	(212,307)	(212,307)	-
Other Financing Sources (Uses)				
Transfers in	50,000	212,307	212,307	-
Total Other Financing Sources (Uses)	50,000	212,307	212,307	-
Net Change in Fund Balance	12,412	-	-	-
Fund Balance, Beginning of Year	2,823	2,823	2,823	-
Fund Balance, End of Year	\$ 15,235	\$ 2,823	\$ 2,823	\$ -

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
RECREATION FUND
For the Year Ended December 31, 2015**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem	\$ 1,008,265	\$ 990,499	\$ 1,000,969	\$ 10,470
Other taxes and penalties	615,000	599,424	599,424	-
Intergovernmental revenues:				
Other	-	-	9,875	9,875
Fees, charges, and commissions	87,350	52,940	52,940	-
Interest Income	3,500	5,319	5,318	(1)
Other revenue	5,500	8,829	8,829	-
Total Revenues	<u>1,719,615</u>	<u>1,657,011</u>	<u>1,677,355</u>	<u>20,344</u>
Expenditures				
Culture & recreation	1,448,180	1,458,017	1,458,017	-
Capital Outlay	100,000	56,885	56,885	-
Total Expenditures	<u>1,548,180</u>	<u>1,514,902</u>	<u>1,514,902</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>171,435</u>	<u>142,109</u>	<u>162,453</u>	<u>20,344</u>
Other Financing Sources (Uses)				
Transfers out	(205,560)	(175,560)	(175,560)	-
Total Other Financing Sources (Uses)	<u>(205,560)</u>	<u>(175,560)</u>	<u>(175,560)</u>	<u>-</u>
Net Change in Fund Balance	(34,125)	(33,451)	(13,107)	20,344
Fund Balance, Beginning of Year	<u>1,796,664</u>	<u>1,796,664</u>	<u>1,796,664</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,762,539</u>	<u>\$ 1,763,213</u>	<u>\$ 1,783,557</u>	<u>\$ 20,344</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
CDBG
For the Year Ended December 31, 2015**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Intergovernmental revenues:				
Federal grants	\$ 5,018,754	\$ 2,116,397	\$ 1,723,896	\$ (392,501)
Total Revenues	<u>5,018,754</u>	<u>2,116,397</u>	<u>1,723,896</u>	<u>(392,501)</u>
Expenditures				
General government	-	74,346	74,341	5
Capital Outlay	5,018,754	2,143,546	2,143,546	-
Total Expenditures	<u>5,018,754</u>	<u>2,217,892</u>	<u>2,217,887</u>	<u>5</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>(101,495)</u>	<u>(493,991)</u>	<u>(392,496)</u>
Net Change in Fund Balance	-	(101,495)	(493,991)	(392,496)
Fund Balance, Beginning of Year	<u>(54,962)</u>	<u>(54,962)</u>	<u>(54,967)</u>	<u>(5)</u>
Fund Balance, End of Year	<u>\$ (54,962)</u>	<u>\$ (156,457)</u>	<u>\$ (548,958)</u>	<u>\$ (392,501)</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, 2015**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem	\$ 335,070	\$ 333,028	\$ 333,028	\$ -
Fees, charges, and commissions	95,000	94,818	94,818	-
Interest Income	1,000	513	513	-
Total Revenues	<u>431,070</u>	<u>428,359</u>	<u>428,359</u>	<u>-</u>
Expenditures				
Public safety	466,615	426,072	426,073	(1)
Total Expenditures	<u>466,615</u>	<u>426,072</u>	<u>426,073</u>	<u>(1)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(35,545)</u>	<u>2,287</u>	<u>2,286</u>	<u>(1)</u>
Other Financing Sources (Uses)				
Transfers in	15,000	15,000	15,000	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Net Change in Fund Balance	(20,545)	17,287	17,286	(1)
Fund Balance, Beginning of Year	<u>264,527</u>	<u>264,527</u>	<u>264,527</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 243,982</u>	<u>\$ 281,814</u>	<u>\$ 281,813</u>	<u>\$ (1)</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, 2015**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Intergovernmental revenues:				
Federal grants	\$ 162,659	\$ 132,513	\$ 132,513	\$ -
Interest Income	990	1,232	1,232	-
Other revenue	500	658	658	-
Total Revenues	<u>164,149</u>	<u>134,403</u>	<u>134,403</u>	<u>-</u>
Expenditures				
Health and welfare	<u>281,149</u>	<u>214,796</u>	<u>214,796</u>	<u>-</u>
Total Expenditures	<u>281,149</u>	<u>214,796</u>	<u>214,796</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(117,000)</u>	<u>(80,393)</u>	<u>(80,393)</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers in	<u>117,000</u>	<u>117,000</u>	<u>117,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>117,000</u>	<u>117,000</u>	<u>117,000</u>	<u>-</u>
Net Change in Fund Balance	-	36,607	36,607	-
Fund Balance, Beginning of Year	<u>192,276</u>	<u>192,276</u>	<u>192,277</u>	<u>1</u>
Fund Balance, End of Year	<u>\$ 192,276</u>	<u>\$ 228,883</u>	<u>\$ 228,884</u>	<u>\$ 1</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.

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

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

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

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

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Governmental activities										
Net investment in capital assets	\$ 16,497,003	\$ 21,049,216	\$ 23,522,817	\$ 21,277,396	\$ 28,120,063	\$ 29,741,677	\$ 27,267,310	\$ 10,633,141	\$ 6,020,921	\$ 30,387,143
Restricted	22,647,869	16,587,285	14,712,389	43,470,585	13,860,981	43,480,888	44,702,668	56,556,189	43,916,590	37,778,546
Unrestricted	<u>24,529,758</u>	<u>24,692,634</u>	<u>33,622,730</u>	<u>14,165,068</u>	<u>35,866,072</u>	<u>747,603</u>	<u>539,131</u>	<u>6,817,944</u>	<u>29,514,891</u>	<u>15,873,316</u>
Total governmental activities net position	<u>\$ 63,674,630</u>	<u>\$ 62,329,135</u>	<u>\$ 71,857,936</u>	<u>\$ 78,913,049</u>	<u>\$ 77,847,116</u>	<u>\$ 73,970,168</u>	<u>\$ 72,509,109</u>	<u>\$ 74,007,274</u>	<u>\$ 79,452,402</u>	<u>\$ 84,039,005</u>
Business-type activities										
Net investment in capital assets	\$ 113,659,742	\$ 119,295,021	\$ 120,501,581	\$ 122,807,386	\$ 121,853,197	123,184,534	126,226,895	124,338,281	122,828,320	121,008,773
Restricted	1,353,728	1,353,728	1,353,728	1,353,728	1,413,722	263,755	420,000	493,640	536,525	610,541
Unrestricted	<u>2,654,338</u>	<u>2,062,841</u>	<u>514,403</u>	<u>475,810</u>	<u>710,075</u>	<u>2,712,112</u>	<u>3,053,015</u>	<u>2,079,562</u>	<u>123,467</u>	<u>824,280</u>
Total business-type activities net position	<u>\$ 117,667,808</u>	<u>\$ 122,711,590</u>	<u>\$ 122,369,712</u>	<u>\$ 124,636,924</u>	<u>\$ 123,976,994</u>	<u>\$ 126,160,401</u>	<u>\$ 129,699,910</u>	<u>\$ 126,911,483</u>	<u>\$ 123,488,312</u>	<u>\$ 122,443,594</u>
Primary government										
Net investment in capital assets	\$ 130,156,745	\$ 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
Restricted	24,001,597	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
Unrestricted	<u>27,184,096</u>	<u>26,755,475</u>	<u>34,137,133</u>	<u>14,640,878</u>	<u>36,576,147</u>	<u>3,459,715</u>	<u>3,592,146</u>	<u>8,897,506</u>	<u>29,638,358</u>	<u>16,697,596</u>
Total primary government net position	<u>\$ 181,342,438</u>	<u>\$ 185,040,725</u>	<u>\$ 194,227,648</u>	<u>\$ 203,549,973</u>	<u>\$ 201,824,110</u>	<u>\$ 200,130,569</u>	<u>\$ 202,209,019</u>	<u>\$ 200,918,757</u>	<u>\$ 202,940,714</u>	<u>\$ 206,482,599</u>

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

(accrual basis of accounting)

(Unaudited)

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Expenses										
Governmental activities:										
General government	\$ 4,925,129	\$ 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
Public safety	4,264,345	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
Public works	13,948,650	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
Health and welfare	871,122	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
Economic development	1,736,582	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
Transportation	-	-	-	-	-	-	-	-	-	-
Culture and recreation	1,159,094	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
Interest on long-term debt	2,622,086	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
Total governmental activities expenses	<u>29,527,008</u>	<u>27,425,210</u>	<u>32,407,426</u>	<u>35,809,509</u>	<u>37,575,075</u>	<u>37,214,719</u>	<u>39,577,902</u>	<u>40,408,959</u>	<u>39,643,295</u>	<u>44,881,353</u>
Business-type activities:										
Solid Waste	3,283,392	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
Mosquito	397,517	562,857	787,038	767,295	754,575	747,068	750,620	763,696	778,599	797,240
Utilities	6,376,091	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
Sewer	8,289,075	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
Total business-type activities expenses	<u>18,346,075</u>	<u>18,262,273</u>	<u>27,951,132</u>	<u>20,839,297</u>	<u>20,961,247</u>	<u>22,130,042</u>	<u>22,363,945</u>	<u>23,642,056</u>	<u>23,712,560</u>	<u>22,934,365</u>
Total primary government expenses	<u>\$ 47,873,083</u>	<u>\$ 45,687,483</u>	<u>\$ 60,358,558</u>	<u>\$ 56,648,806</u>	<u>\$ 58,536,322</u>	<u>\$ 59,344,761</u>	<u>\$ 61,941,847</u>	<u>\$ 64,051,015</u>	<u>\$ 63,355,855</u>	<u>\$ 67,815,718</u>
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 66,630	\$ 68,311	\$ 108,423	\$ 115,491	\$ 1,335,907	\$ 1,223,013	\$ 48,010	\$ 114,470	\$ 1,379,786	\$ 1,372,603
Public safety	876,480	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
Public works	377,447	330,343	392,752	270,176	283,110	261,832	326,750	312,206	387,122	508,197
Health and welfare	261,427	274,773	277,306	275,128	277,557	274,827	301,812	482,003	494,184	485,700
Economic development	63,634	10,071	33,410	42,036	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-
Culture and recreation	414,128	526,263	402,909	326,697	470,010	558,842	294,480	141,601	96,758	173,904
Operating grants and contributions	1,055,867	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
Capital grants and contributions	862,274	250,965	86,604	313,037	365,347	860,267	59,874	-	7,411,380	8,200,560
Total governmental activities program revenues	<u>3,977,887</u>	<u>3,334,811</u>	<u>4,279,117</u>	<u>5,234,611</u>	<u>7,689,990</u>	<u>8,864,046</u>	<u>10,288,090</u>	<u>7,232,069</u>	<u>13,086,939</u>	<u>14,042,561</u>
Business-type activities:										
Charges for services:										
Solid Waste	3,074,033	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
Mosquito	265,251	426,127	527,617	534,718	539,848	532,464	522,250	530,937	542,458	531,330
Utilities	5,494,402	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
Sewer	5,328,675	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
Operating grants and contributions	-	-	7,049,462	-	-	-	-	-	-	-
Capital grants and contributions	546,561	8,620,362	-	-	2,624,747	4,531,592	5,745,748	1,205,171	84,837	1,258,733
Total business-type activities program revenues	<u>14,708,922</u>	<u>22,136,750</u>	<u>21,759,212</u>	<u>15,672,728</u>	<u>18,596,251</u>	<u>21,404,867</u>	<u>22,437,122</u>	<u>17,613,611</u>	<u>16,822,606</u>	<u>18,313,374</u>
Total primary government program revenues	<u>\$ 18,686,809</u>	<u>\$ 25,471,561</u>	<u>\$ 26,038,329</u>	<u>\$ 20,907,339</u>	<u>\$ 26,286,241</u>	<u>\$ 30,268,913</u>	<u>\$ 32,725,212</u>	<u>\$ 24,845,680</u>	<u>\$ 29,909,545</u>	<u>\$ 32,355,935</u>

(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									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Net (Expense) Revenue										
Governmental activities	\$ (25,549,121)	\$ (24,090,399)	\$ (28,128,309)	\$ (30,574,898)	\$ (29,885,085)	\$ (28,350,673)	\$ (29,289,812)	\$ (33,176,890)	\$ (26,556,356)	\$ (30,838,792)
Business-type activities	(3,637,153)	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)
Total primary government net expense	<u>\$ (29,186,274)</u>	<u>\$ (20,215,922)</u>	<u>\$ (34,320,229)</u>	<u>\$ (35,741,467)</u>	<u>\$ (32,250,081)</u>	<u>\$ (29,075,848)</u>	<u>\$ (29,216,635)</u>	<u>\$ (39,205,335)</u>	<u>\$ (33,446,310)</u>	<u>\$ (35,459,783)</u>
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Ad valorem	\$ 6,954,957	\$ 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
Sales and use	17,801,087	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
Franchise	797,114	820,720	860,021	863,890	830,083	885,184	1,037,061	935,809	1,145,444	1,132,734
Beer taxes	57,871	52,379	51,970	54,924	48,002	49,723	48,761	47,394	42,949	42,228
Severance taxes	54,741	96,793	115,469	37,822	60,140	65,203	65,772	54,423	37,831	42,553
Video poker taxes	709,181	649,431	636,943	575,499	549,448	566,467	592,508	604,691	575,635	599,424
Occupational licenses	969,842	1,050,681	1,086,920	1,115,935	-	-	1,195,315	1,228,691	-	-
State revenue sharing (unrestricted)	102,950	120,632	113,042	116,731	112,209	111,703	100,029	100,771	110,262	137,558
Unrestricted grants and contributions	112,694	13,218	97,243	282,226	1,788,020	829,277	50,000	28,113	19,392	18,088
Investment earnings	1,885,348	2,023,242	1,035,730	380,441	457,255	322,633	281,871	239,854	244,899	231,939
Other general revenues	430,793	386,133	625,187	794,349	589,144	873,122	1,626,074	646,469	677,707	1,122,822
Gain (loss) on disposal of capital assets	343,050	159,500	-	-	(6,000)	-	-	-	-	-
Capital contributions	-	(7,487,400)	-	-	(2,624,747)	(4,531,592)	(5,745,748)	-	-	-
Transfers	(1,139,425)	(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)
Total governmental activities	<u>29,080,203</u>	<u>22,744,904</u>	<u>37,657,110</u>	<u>37,629,974</u>	<u>28,819,152</u>	<u>24,473,725</u>	<u>27,828,753</u>	<u>35,230,194</u>	<u>32,001,484</u>	<u>38,555,812</u>
Business-type activities:										
Taxes										
Ad valorem	111,928	125,735	139,039	163,151	159,795	170,003	187,637	211,838	205,687	213,033
Unrestricted grants and contributions	371,637	328,909	-	-	325,136	32,155	43,903	680,716	417,082	949,074
Investment earnings	195,648	186,157	74,775	17,720	22,585	14,680	14,264	14,617	14,540	12,998
Other general revenues	66,766	46,305	110,015	108,589	96,742	101,445	105,588	283,386	205,143	278,971
Gain (loss) on disposal of capital assets	-	10,000	-	-	-	-	-	-	-	-
Transfers	1,139,425	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
Total business-type activities	<u>1,885,404</u>	<u>1,715,866</u>	<u>5,850,042</u>	<u>7,433,781</u>	<u>1,705,066</u>	<u>2,908,582</u>	<u>3,466,332</u>	<u>3,298,147</u>	<u>3,466,783</u>	<u>3,075,015</u>
Total primary government	<u>\$ 30,965,607</u>	<u>\$ 24,460,770</u>	<u>\$ 43,507,152</u>	<u>\$ 45,063,755</u>	<u>\$ 30,524,218</u>	<u>\$ 27,382,307</u>	<u>\$ 31,295,085</u>	<u>\$ 38,528,341</u>	<u>\$ 35,468,267</u>	<u>\$ 41,630,827</u>
Change in Net Position										
Governmental activities	\$ 3,531,082	\$ (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
Business-type activities	(1,751,749)	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)
Total primary government	<u>\$ 1,779,333</u>	<u>\$ 4,244,848</u>	<u>\$ 9,186,923</u>	<u>\$ 9,322,288</u>	<u>\$ (1,725,863)</u>	<u>\$ (1,693,541)</u>	<u>\$ 2,078,450</u>	<u>\$ (676,994)</u>	<u>\$ 2,021,957</u>	<u>\$ 6,171,044</u>

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

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General fund										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,426	\$ 47,076	\$ 45,599	\$ 48,645	\$ 49,838
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	1,921,296	2,128,087	2,134,318	1,959,864	2,153,689
Reserved (1)	40,106	44,587	44,362	47,815	43,915	-	-	-	-	-
Unreserved (1)	<u>472,164</u>	<u>448,552</u>	<u>1,295,909</u>	<u>1,502,806</u>	<u>1,797,569</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total general fund	<u>\$ 512,270</u>	<u>\$ 493,139</u>	<u>\$ 1,340,271</u>	<u>\$ 1,550,621</u>	<u>\$ 1,841,484</u>	<u>\$ 1,966,722</u>	<u>\$ 2,175,163</u>	<u>\$ 2,179,917</u>	<u>\$ 2,008,509</u>	<u>\$ 2,203,527</u>
All other governmental funds										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,404	\$ 89,645	\$ 92,261	\$ 101,937	\$ 422,520
Restricted	-	-	-	-	-	43,480,888	44,702,668	56,556,189	43,916,590	37,778,546
Committed	-	-	-	-	-	28,608,152	27,193,481	13,929,430	35,361,074	47,177,482
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	(40,000)	-	(121,003)	-	-
Reserved (1)	22,745,897	16,663,785	14,783,974	43,549,330	13,945,373	-	-	-	-	-
Unreserved, reported in:										
Special revenue funds (1)	24,304,780	24,436,592	32,531,832	40,703,485	37,814,660	-	-	-	-	-
Capital project funds (1)	-	-	-	-	37,274,007	-	-	-	-	-
Debt service funds (1)	<u>-</u>									
Total all other governmental funds	<u>\$ 47,050,677</u>	<u>\$ 41,100,377</u>	<u>\$ 47,315,806</u>	<u>\$ 84,252,815</u>	<u>\$ 89,034,040</u>	<u>\$ 72,134,444</u>	<u>\$ 71,985,794</u>	<u>\$ 70,456,877</u>	<u>\$ 79,379,601</u>	<u>\$ 85,378,548</u>

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									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Revenues										
Taxes	\$ 25,465,225	\$ 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
Licenses and permits	1,388,013	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
Intergovernmental	2,261,182	1,520,851	2,219,767	3,150,893	5,273,213	5,277,335	8,514,049	4,585,266	7,379,926	8,998,138
Charges for services	1,413,903	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
Fines and forfeitures	876,480	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
Investment earnings	1,885,348	2,023,241	1,035,730	380,441	458,871	322,633	301,013	239,854	244,899	231,939
Other revenues	907,364	700,593	799,472	1,035,103	495,849	410,420	611,404	649,371	642,889	786,127
Total revenues	<u>34,197,515</u>	<u>34,585,874</u>	<u>47,422,522</u>	<u>50,008,906</u>	<u>40,240,697</u>	<u>40,459,662</u>	<u>46,977,531</u>	<u>44,385,224</u>	<u>45,798,490</u>	<u>53,001,925</u>
Expenditures										
General government	4,782,777	5,546,965	6,264,982	6,824,186	7,366,088	7,794,390	8,427,866	10,768,500	10,458,833	10,937,016
Public safety	4,079,665	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
Public works	13,569,322	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
Health and welfare	1,441,259	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
Economic development	1,822,107	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
Transportation	-	-	-	-	-	-	13,468,015	8,808,728	8,270,322	8,276,187
Culture and recreation	553,529	930,505	939,830	938,068	903,551	919,769	956,498	1,205,806	1,287,468	1,724,142
Capital Outlay	-	-	-	-	-	-	-	4,651,361	12,330,083	17,210,267
Debt Service:										
Principal	4,036,126	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
Interest	2,596,764	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
Bond issuance costs	-	-	-	-	-	226,597	-	-	-	-
Total expenditures	<u>32,881,549</u>	<u>41,495,874</u>	<u>43,973,777</u>	<u>41,132,771</u>	<u>49,298,365</u>	<u>53,125,031</u>	<u>44,001,731</u>	<u>44,140,281</u>	<u>52,969,026</u>	<u>60,632,118</u>
Excess (deficiency) of revenues over (under) expenditures	1,315,966	(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)
Other financing sources (uses)										
Sale of capital assets	-	-	-	-	30,000	-	-	-	-	-
Proceeds of debt issued	7,366,659	1,959,329	4,966,000	29,930,000	15,000,000	800,000	198,931	265,514	18,546,182	15,437,140
Issuance of refunding bonds	-	-	-	-	7,370,000	8,545,000	-	6,050,000	-	-
Premium on debt issuance	-	-	-	-	14,835	654,056	-	-	-	-
Payment to refunding bond escrow agent	-	-	-	-	(7,184,271)	(11,517,746)	-	(5,977,030)	-	-
Transfers in	6,533,531	11,595,676	11,994,408	11,230,223	13,636,699	12,239,829	15,517,564	14,376,348	15,479,053	22,043,071
Transfers out	(7,672,956)	(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)
Total other financing sources (uses)	<u>6,227,234</u>	<u>940,569</u>	<u>3,613,816</u>	<u>28,271,187</u>	<u>14,129,756</u>	<u>(4,108,989)</u>	<u>(2,916,009)</u>	<u>(1,769,106)</u>	<u>15,921,852</u>	<u>13,816,201</u>
Net change in fund balances	<u>\$ 7,543,200</u>	<u>\$ (5,969,431)</u>	<u>\$ 7,062,561</u>	<u>\$ 37,147,322</u>	<u>\$ 5,072,088</u>	<u>\$ (16,774,358)</u>	<u>\$ 59,791</u>	<u>\$ (1,524,163)</u>	<u>\$ 8,751,316</u>	<u>\$ 6,186,008</u>
Debt service, (interest and principal only) as a percentage of noncapital expenditures	<u>20.2%</u>	<u>12.5%</u>	<u>30.5%</u>	<u>17.3%</u>	<u>27.7%</u>	<u>24.7%</u>	<u>20.3%</u>	<u>22.7%</u>	<u>22.3%</u>	<u>20.9%</u>

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

(Unaudited)

Fiscal Year	Parish	Overlapping Rates	
	Direct Rate (1)	St. John the Baptist Parish School Board	St. John the Baptist Parish Sheriff's Office
2006	2.25%	2.25%	0.25%
2007	2.25%	2.25%	0.25%
2008	2.25%	2.25%	0.25%
2009	2.25%	2.25%	0.25%
2010	2.25%	2.25%	0.25%
2011	2.25%	2.25%	0.25%
2012	2.25%	2.25%	0.25%
2013	2.25%	2.25%	0.25%
2014	2.25%	2.25%	0.25%
2015	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
2006	33,362,856	289,323,687	\$ 322,686,543	77,905,006	\$ 244,781,537	40.15	2,225,424,434	14.50%
2007	35,877,519	320,020,783	355,898,302	80,999,207	274,899,095	40.06	2,454,471,048	14.50%
2008	36,513,826	346,273,001	382,786,827	83,574,781	299,212,046	38.89	2,639,909,152	14.50%
2009	174,857,996	260,387,742	435,245,738	83,892,520	351,353,218	38.89	3,001,694,745	14.50%
2010	176,606,576	262,991,619	439,598,195	90,802,704	348,795,491	38.89	3,031,711,692	14.50%
2011	186,573,102	268,914,623	455,487,725	86,298,781	369,188,944	38.89	3,141,294,655	14.50%
2012	165,833,403	329,181,981	495,015,384	85,421,449	409,593,935	38.76	3,413,899,200	14.50%
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%

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE 7 -- DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS
(Rate per \$100 of Assessed Value)
(Unaudited)

Fiscal Year	St. John the Baptist Parish Council			Overlapping Rates St. John the Baptist Parish School Board			Total Direct & Overlapping Rates
	Operating Millage	Debt Service Millage	Total Parish Millage	Operating Millage	Debt Service Millage	Total Parish Millage	
2006	40.15	0	40.15	22.93	24.12	47.05	87.20
2007	40.06	-	40.06	21.92	22.00	43.92	83.98
2008	38.89	-	38.89	21.83	22.00	43.83	82.72
2009	38.89	-	38.89	21.49	18.00	39.49	78.38
2010	38.89	-	38.89	21.49	18.00	39.49	78.38
2011	38.89	-	38.89	21.49	18.00	39.49	78.38
2012	38.76	-	38.76	21.31	18.00	39.31	78.07
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

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)

<u>Taxpayer</u>	<u>December 31, 2015</u>			<u>December 31, 2005</u>		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Parish Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Parish Taxable Assessed Value</u>
Marathon Ashland LLC	\$ 206,003,636	1	46.11%	\$72,714,973	1	*
Entergy Louisiana, Inc.	10,906,700	2	2.44%	4,301,790	5	*
Arcelormittal Laplace, LLC	9,207,113	3	2.06%	-	*	*
Nalco Chemical Company	8,323,823	4	1.86%	4,667,390	3	*
Enjet, Inc.	6,638,247	5	1.49%	*	*	*
Evonic Corporation	6,592,239	6	1.48%	*	*	*
Du Pont Performance Elas	6,527,102	7	1.46%	3,994,304	6	*
Bengal Pipeline Company	5,522,750	8	1.24%	*	*	*
Clark Oil Trading Company	5,380,834	9	1.20%	3,893,578	7	*
E I Du Pont De Nemours	4,998,503	10	1.12%	8,791,762	2	*
	<u>\$ 270,100,947</u>		<u>60.46%</u>	<u>*</u>		<u>*</u>

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

* Did not report in 2006.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE 9 -- PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

(Unaudited)

<u>Fiscal Year</u>	<u>Taxes Levied for the Fiscal Year</u>	<u>Collected (or Adjusted) within the Fiscal Year of the Levy</u>		<u>Collections in Subsequent Years</u>	<u>Total Collections to Date</u>	
		<u>Amount</u>	<u>Percentage of Levy</u>		<u>Amount</u>	<u>Percentage of Levy</u>
2006	8,441,990	Not Available	Not Available	Not Available	8,333,651	98.72%
2007	7,081,602	Not Available	Not Available	Not Available	7,003,984	98.90%
2008	8,730,484	Not Available	Not Available	Not Available	8,599,294	98.50%
2009	9,684,752	Not Available	Not Available	Not Available	9,394,209	97.00%
2010	10,038,967	Not Available	Not Available	Not Available	9,585,130	95.48%
2011	10,625,715	Not Available	Not Available	Not Available	10,177,269	95.78%
2012	11,809,855	Not Available	Not Available	Not Available	11,706,615	99.13%
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%

Source: St. John the Baptist Parish Finance Department

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

Fiscal Year	Governmental Activities							Business-Type Activities		Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	Public Improvement Bonds	General Obligation Bonds	Certificates of Indebtedness	Sales Tax Bonds	Capital Lease Obligations	Promisory Notes/Loans	Premium	Revenue Bonds	Promisory Notes/Loans			
2006	16,846,948	30,690,000	8,365,000	2,291,409	960,288	-	-	7,506,983	-	\$ 66,660,628	6.10%	\$ 1,437
2007	15,038,578	29,045,000	8,421,000	2,153,245	1,722,441	-	-	7,183,869	-	63,564,133	5.81%	1,368
2008	13,140,208	27,500,000	7,595,000	2,015,081	1,671,630	-	-	6,834,086	-	58,756,005	5.31%	1,250
2009	11,141,838	55,520,000	6,730,000	2,291,917	1,337,530	-	-	6,465,763	-	83,487,048	7.53%	1,773
2010	23,510,000	53,260,000	1,595,000	6,559,000	998,250	-	-	6,168,581	-	92,090,831	9.59%	2,005
2011	21,150,000	48,330,000	2,199,000	5,881,000	676,059	-	-	5,747,251	-	83,983,310	8.74%	1,829
2012	19,090,000	45,700,000	1,802,000	5,171,000	437,339	198,931	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

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		
2006	\$ 30,690,000	4,850,482	\$ 25,839,518	1.16%	\$ 556.97
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

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, 2014

(Unaudited)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable (1)</u>	<u>Estimated Share of Overlapping Debt</u>
Direct:			
St. John the Baptist Parish	\$ 89,269,844	100%	\$ 89,269,844
Overlapping:			
St. John the Baptist Parish School Board (2)	87,320,000	100%	87,320,000
Total direct and overlapping debt	<u>\$ 176,589,844</u>		<u>\$ 176,589,844</u>

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

(2) Source: St. John the Baptist Parish School Board Comprehensive Annual Financial Report.

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

(Unaudited)

	Fiscal Year					Fiscal Year				
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Debt Limit	\$ 99,989,373	\$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
Total net debt applicable to limit	24,556,191	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
Legal debt margin	<u>\$ 75,433,182</u>	<u>\$103,085,858</u>	<u>\$118,074,581</u>	<u>\$110,842,593</u>	<u>\$114,460,349</u>	<u>\$123,477,336</u>	<u>\$140,424,664</u>	<u>\$158,356,376</u>	<u>\$142,232,948</u>	<u>\$134,796,792</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>24.56%</u>	<u>17.24%</u>	<u>11.87%</u>	<u>27.24%</u>	<u>25.61%</u>	<u>22.55%</u>	<u>18.95%</u>	<u>15.63%</u>	<u>23.52%</u>	<u>28.05%</u>

Legal Debt Margin Calculation for Fiscal Year 2014

Assessed value	\$535,304,274
Debt limit -- 35% of assessed value	187,356,496
Deduct - Amount of debt applicable to debt limit	<u>52,559,704</u>
Legal debt margin	<u>\$134,796,792</u>

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

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

(Unaudited)

Fiscal Year	Sales Tax and Revenue Bonds			
	Sales Tax Collections	Debt Service		Coverage
		Principal	Interest	
2006	17,801,087	1,815,000	1,053,955	6.20
2007	18,051,847	1,940,000	989,750	6.16
2008	30,345,420	1,750,000	783,938	11.98
2009	30,989,873	2,260,000	532,961	11.10
2010	18,691,071	678,917	284,894	19.39
2011	17,885,038	678,000	258,676	19.09
2012	20,642,215	710,000	230,730	21.94
2013	20,891,882	737,000	201,568	22.26
2014	19,642,496	731,000	171,460	21.77
2015	24,290,875	770,000	140,007	26.69

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

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

(Unaudited)

Fiscal Year	(1) Population	Personal Income	(1) Per Capita Personal Income	(1) Unemployment Rate
2006	46,393	\$ 1,092,462,364	23,548 *	8.8%
2007	46,472	1,094,322,656	23,548 *	4.6%
2008	46,994	1,106,614,712	23,548 *	3.8%
2009	47,086	1,108,781,128	23,548 *	6.5%
2010	45,924	960,776,004	20,921	4.0%
2011	45,924	960,776,004	20,921	6.8%
2012	44,758	936,382,118	20,921 *	7.8%
2013	43,761	945,412,644	21,604 *	6.1%
2014	43,745	933,299,575	21,335 *	7.6%
2015	43,626	994,018,410	22,785 *	6.7%

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

* Latest information available.

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

(Unaudited)

Employer	2015			2005		
	Employees	Rank	% of Total St. John Parish Employment	Employees	Rank	% of Total St. John Parish Employment
Marathon Oil	1,100	1	5.76%	*	*	*
St. John Parish School Board	1,000	2	5.23%	*	*	*
DuPont	625	3	3.27%	*	*	*
Arcelor Mittal Steel	400	4	2.09%	*	*	*
Nalco Chemical	273	5	1.43%	*	*	*
St. John Parish	210	6	1.10%	*	*	*
Cargill	162	7	0.85%	*	*	*
Louisiana Machinery	156	8	0.82%	*	*	*
Dreging Supply	130	9	0.68%	*	*	*
Pinnacle Polymers	<u>120</u>	10	<u>0.63%</u>	<u>*</u>	<u>*</u>	<u>*</u>
TOTAL	<u><u>4,176</u></u>		<u><u>21.86%</u></u>	<u><u>*</u></u>		<u><u>*</u></u>

* 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)

<u>Function/Program</u>	<u>Full-time Equivalent Employees as of December 31,</u>									
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
General government	77	77	53	57	54	55	58	81	77	84
Public safety	28	21	34	43	47	45	46	45	43	48
Public works	159	151	154	159	173	183	174	150	159	147
Health and welfare	1	1	2	2	2	2	2	2	2	2
Culture and recreation	5	5	7	6	6	4	4	5	8	9
Miscellaneous	20	21	15	16	11	11	13	13	10	21
Total	<u>290</u>	<u>276</u>	<u>265</u>	<u>283</u>	<u>293</u>	<u>300</u>	<u>297</u>	<u>296</u>	<u>299</u>	<u>311</u>

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									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Fire										
Emergency responses	1,676	1,640	1,824	1,329	1,163	1,064	1,661	1,302	1,501	1,612
Fires extinguished	458	291	436	335	362	333	272	135	205	143
Refuse collection										
Refuse collected (tons per day)	Not Available									
Recyclables collected (tons per day)	Not Available									
Water										
New connections	417	250	355	389	72	53	58	64	50	66
Water main breaks	24	31	31	29	26	24	21	28	39	53
Average daily consumption (thousands of gallons)	4,818	4,496	4,808	4,655	4,322	5,119	5,119	5,222	7,020	5,985
Peak daily consumption (thousands of gallons)	Not Available									
Other public works										
Street resurfacing (miles)	-	-	-	-	-	-	-	-	-	-
Potholes repaired	41	66	94	157	76	64	64	125	112	89
Health and welfare	Not Available									
Culture and recreation	Not Available									
Wastewater										
Average daily sewage treatment (thousands of gallons)	2,283	2,295	2,386	2,280	3,219	5,600	5,910	5,917	7,520	7,175

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									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Fire										
Stations	17	17	17	17	17	17	17	17	17	17
Pieces of equipment	53	50	48	39	39	52	52	52	52	47
Water										
Water mains (miles)	Not available									
Fire hydrants	2,328	2,390	2,405				2,494	2,521	2,521	2,521
Storage capacity (thousands of gallons)	Not available									
Other public works										
Streets (miles)	230	230	230	230	230	230	230	230	230	233
Highways (miles)	State owned									
Bridges	State owned									
Streetlights	State owned									
Traffic signals	State owned									
Health and welfare	Not available									
Culture and recreation										
Parks	8	9	9	10	10	11	11	11	11	13
Wastewater										
Sanitary and storm sewers (miles)	Not available									
Treatment plants	7	7	7	7	7	7	7	7	7	7
Low-lift stations	155	160	160	160	187	183	188	187	187	187
Treatment capacity	Not available									

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, 2015, 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. 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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.

Car, Riggs & Ingram, L.L.C.

June 30, 2016

**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, 2015. 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, 2015.

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.

Carri 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, 2015**

Federal Grantor/Pass-Through Grantor/Program Title	Schedule of Expenditures of Federal Awards		
	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Pass through the State of Louisiana:			
Office of Community Service			
Community Development Block Grant (Gustav/Ike)	14.228	684277	\$ 2,217,891
Community Development Block Grant (Isaac)	14.288	B-13-DS-22-0001	2,709,732
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Pass through State of Louisiana Department of			
Health and Hospitals:			
Cities Readiness Initiative Planning Program	93.069	-	17,669
Pass through Louisiana Association of Community			
Action Partnerships:			
Low Income Home Energy Assistance Program	93.568	PY2012	22,061
Pass through State of Louisiana Workforce			
Commission:			
Community Services Block Grant	93.569	2012P0072	97,453
Pass through the Delta Regional Authority			
State Economic Development Assist Program (SEDAP)	90.200	90-202	256,835
DEPARTMENT OF AGRICULTURE			
Pass through the Louisiana Department of Education:			
Summer Food Service Program	10.559	-	118,769
DEPARTMENT OF TREASURY			
Volunteer Income Tax Assistance (VITA)			
Matching Grant Program	21.009	-	999
UNITED STATES ENVIRONMENTAL PROTECTION AGENCY			
Pass through Louisiana Department of Health and Hospitals			
Drinking Water Revolving Loan Fund	66.468	1095003-01	1,788,872

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2015**

Federal Grantor/Pass-Through Grantor/Program Title	Schedule of Expenditures of Federal Awards		
	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures
DEPARTMENT OF HOMELAND SECURITY			
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	\$ 1,997,357
HMGP Elevation of Electrical Components		HMGP 4080-095-0003	134,057
HMGP Drainage Improvement Contracts		HMGP 4080-095-0002	350,658
United Way Emergency Service Food Program	97.024	Ph 31 funds	<u>12,000</u>
EPA			
EPA Grant			
Oxidation Pond	66.606	XP-976488	172,650
TOTAL FEDERAL FINANCIAL ASSISTANCE			<u>\$ 9,897,003</u>

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended December 31, 2015**

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, 2015. All federal financial assistance received directly from federal agencies is included on the schedule, as well as federal financial assistance passed-through other government agencies.

NOTE 2 - BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the 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, 2015.

NOTE 3 – FEDERAL LOANS

The accompanying Schedule of Expenditures of Federal Awards includes two federal loans with the following outstanding debt as of December 31, 2015.

Program Name	CFDA	Outstanding Debt Balance
Drinking Water Revolving Loan	66.468	\$ 1,714,166

**ST. JOHN THE BAPTIST PARISH COUNCIL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2015**

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. No instances of noncompliance material to the financial statements of the Parish were reported in the *Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
4. 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
Disaster Grants (FEMA)	97.036

8. The threshold for distinguishing Types A programs was \$750,000.
9. A determination was made that the Parish did not qualify as a low-risk auditee.

ST. JOHN THE BAPTIST PARISH COUNCIL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended December 31, 2015

B. FINDINGS RELATED TO THE FINANCIAL STATEMENTS

None.

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

None.

**ST. JOHN THE BAPTIST PARISH COUNCIL
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended December 31, 2015**

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

1. Finance Department Staffing and Resources – Resolved.
2. Ad Valorem Tax Receivable – Resolved.
3. Accumulated Deficits in Fund Balances – Resolved.

**ST. JOHN THE BAPTIST PARISH COUNCIL
MANAGEMENT'S CORRECTIVE ACTION PLAN
For the Year Ended December 31, 2015**

SECTION I FINDINGS RELATED TO FINANCIAL STATEMENT AUDIT

There were no findings pertaining to the financial statement audit noted during the year ended December 31, 2015.

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, 2015.