

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

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT**

Year Ended December 31, 2014

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**Submitted by:
Department of Finance**

INTRODUCTORY SECTION

**ST. JOHN THE BAPTIST PARISH COUNCIL
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CIRCULAR A-133**

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NATALIE ROBOTOM
PARISH PRESIDENT

ST. JOHN

THE BAPTIST PARISH

OFFICE OF THE PARISH PRESIDENT

1801 WEST AIRLINE HIGHWAY • LAPLACE, LOUISIANA 70068

June 20, 2015

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

The comprehensive annual financial report of St. John the Baptist Parish Council (the "Parish") for the year ended December 31, 2014, 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 has continued to make improvements to its recreational facilities throughout the parish. These improvements include cosmetic work as well as equipment replacement in all parks. All of these continued improvements throughout the park system have and will continue to contribute to the expansion of programs available.

The renovations at the Alex Roland Reese Pool, located at REGALA Park, allowed for expanded aquatic programs. The addition of water aerobics proved to be a great success. As part of the Ashley Kelly Swim Program offered to the youth of the Parish, adults were given the opportunity to participate in life-saving skills.

The Recreation Department has made a valiant effort to continue incorporating recreational activities for the adult parishioners. Senior residents are offered art classes that are held at the Council on Aging buildings on both the East and West Banks. Zumba classes continue to be offered at the REGALA Gym. And the hours of "open gym" have been expanded to allow adults to walk or play basketball.

For the 2013-2014 Bidy Basketball Season, both the St. John Warriors 8, 10, and 12 years old All-Star Teams participated in the Regional and National Tournaments. The 8 year olds team finished 4th in the National Tournament.

The 2014 Dizzy Dean Baseball Season was a very memorable time for the department. Again this year, five teams had the honor of securing spots to compete in the Dizzy Dean World Series. The 7, 8 and 13 years old All-Star teams captured the title of State Champs for their division. Additionally, the 13 year olds were crowned National Champions.

For the first time, offered in spring 2014, REGALA Park held the St. John Special Olympics' first sports development clinic. The Parish worked with the United Way of St. John and the St. Charles Special Olympics to offer the clinic to help individuals with intellectual disabilities learn new sports skills and improve individual sport performance, participate in individual and team sports, build friendships and have fun with partners who trained as clinic volunteers. Besides traditional Special Olympic sports, there were horseshoes and basketball.

The 2014 Summer Camp was a success with approximately 160 participants in the program. The camp sites were held at Garyville/Mt. Airy Magnet in Garyville and West St. John Elementary School in Edgard. These participants had the pleasure of fulfilling their summer activities with 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 \$11.2 million, \$12.4 million in Commercial Renovations and Additions and \$5.8 million in New Residential Construction are evidence of a growing confidence the citizens and investment community have in this Parish. Additional residential renovations and additions of approximately \$1.2 million is evidence of positive expectations for continued stable growth of residential properties in St. John. In 2014 the Planning & Zoning Department issued a total of 930 permits. These permits include new construction, additions, renovations, trade and other building related permitted activities.

NEW RESIDENTIAL	34	\$ 5,840,599
OTHER RESIDENTIAL	100	\$ 1,623,414
NEW COMMERCIAL	19	\$11,121,676
OTHER COMMERCIAL	26	\$12,370,605

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. Our goal with this new code enforcement feature is to streamline the violation process utilizing one system instead of two.

INFRA-STRUCTURE IMPROVEMENTS

During 2014, over \$12 million of construction in progress was completed or continued. St. John the Baptist Parish secured more than \$6 million in grants from various federal agencies to help pay for improvements to many parish services and facilities. This allowed St. John the Baptist Parish to make continued improvements throughout the Parish. A number of repairs of gravity sewer lines, manholes and improvements to the waterworks system of the Parish have been completed, while other improvements are still underway.

St. John received a \$32 million Department of Housing and Urban Development (HUD) Community Development Block Grant (CDBG) to fund housing programs, economic development and infrastructure projects. 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 will be initiated before the end of 2015.

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.

The St. John the Baptist Parish Government proposes to replace and repair gravity sewer lines and manholes in the Reserve and Laplace areas. No new right-of-way or land acquisition will be required for this project. Eligibility of this project has been determined in accordance with the 1987 Amendments to the Clean Water Act. The project will be funded in part through a loan made to the St. John the Baptist Parish Council by LDEQ's (Louisiana Department of Environmental Quality's) and CWSRF (Louisiana Clean Water State Revolving Fund) programs, which is a low interest loan program that provides financing for wastewater and water system projects at an interest rate below the market rates. A loan of about \$1,359,000 was made available in October 2012. Project work began in 2013 and continued through 2014. The annual debt service of approximately \$74,335 and financed for 20 years will be repaid by revenue generated from sales tax or user fees dedicated to the sewer system.

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 will be 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 should be complete mid-year 2015. Other projects currently in preliminary or design phase are Replacement of Old Filters at Lions Plant, Upgrades to Raw Water Intake Structure at Lions Plant, and Installation of UV Disinfection at Lions Plant.

As an emergency source for Laplace residents, the St Charles/St. John Interconnecting Waterline Project was completed in mid-2013. This project allows the parish to receive 1 to 1.5 million gallons of water per day from St. Charles Parish in the event of a loss of water during an emergency. In late 2014, additional 8 inch and 12 inch waterline connections were made between Laplace and Reserve to supply water for emergencies. This project provides the capability of 3 to 3.5 million gallons of water per day deliverance.

In 2014, the Parish installed credit card machines in the Planning and Zoning Department the Animal Shelter and the Parks and Recreation Department. This will provide an additional convenience to the residents of the Parish when paying their bills.

FUTURE INITIATIVES

The construction contract for the Edgard Courthouse Expansion and Renovation project began in July 2013. The contract is for \$2,219,614 and is 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 and is anticipated being completed by 2015.

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. Should congressional approval be received, a federal appropriation is needed to corner 65% of the cost. The remaining funds will be provided through state and local funds. It was forwarded to the Washington DC office of the Corps of Engineers for final approval of the Chief's report which will be sent to Congress for approval. 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 2015. 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. Additionally, contracts for Emergency Bus Drivers and generators were also approved and become active during declared emergencies.

CAPITAL ASSETS

The capital assets of St. John the Baptist Parish are those capital assets used in the performance of primary general government and business-type functions. As of December 31, 2014, the Parish's capital assets amounted to \$213,860,831 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 the 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 is currently working to redesign the parish website as well as upgrade 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 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 2014, 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 2015.

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.

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

The St. John the Baptist Parish labor force increased 5.44% from January 2014 to November 2014. The 3Q14 posted a strong 2.6% increase in labor over the 2Q13. The year to date labor force total for 2014 is 3.25% higher than this time in 2013 and 5.28% higher than this time in 2012. If trends hold, then the parish is poised for another strong year of labor force growth.

Parish employment in St. John the Baptist Parish has continued to grow:

Year	Employment Rate	Increased / (Decreased) Growth
2014	4.21%	1.31%
2013	2.90%	0.80%
2012	3.70%	n/a

If past trends hold, then the parish is poised for another strong year of employment growth.

The unemployment rate has varied through the years but has remained significantly lower than the national unemployment rate as follows:

Year	St. John	Louisiana	Federal
2014	8.0%	6.4%	16.8%
2013	6.6%	6.7%	20.2%
2012	8.2%	5.5%	24.0%

Occupational Licenses

New business incorporation expansion declined throughout the year. 4Q14 new business licenses were down 1.02 from 4Q13. 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. 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: 138**

Building Permits/Real Estate/Apartment Rents

The home 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 is presently \$163,390, up 2.8% from the last report average of

\$158,895. Units are presently selling above the average listed price, reflecting increased consumer demand and increased property value for housing in the parish. The average sale price has increased 4.7% since the last quarterly report, from an average of \$232,318 to an average of \$243,131.

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. There are presently 25 listed multiple-bed rental units available, up from 19 in 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, including provide 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 2014, 146 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 organizations capacity; and (3) assist small companies to increase 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 12 graduates that have successfully completed the 10 week class.

Business Training Center by the Numbers:

of Clients Served: 40

of Consulting Sessions: 522

of Small Business Loans Secured: 3

\$ Small Business Loans: \$2,260,114

of Business Training Workshops: 16

Business Recruitment Program

St. John provides expanding and relocating companies a number of attractive site location options to reach new a 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, promoting an annual Holiday campaign, and maintaining an online business directory.

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*, and TV commercials and music videos. The St. John Center Soundstage has become a premier destination for Louisiana films and digital media productions.

III. EDC Events

The Economic Development hosts a series of events throughout the year where you 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 - 15,000
Andouille Pageant - 250
Veterans Luncheon - 500
4th of July Celebration - 4,500
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, 2014. 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, 2014.

AWARDS - PARISH

St. John the Baptist Parish Government was awarded the Certificate of Achievement for Excellence in Financial Reporting for the 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.

Additionally, for the first time, 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 2014 Competitive Drills competition. St. John's firefighters defeated competitors from across Louisiana. The competition involved vigorous timed events mirroring daily scenarios faced by fire fighters in the line of duty, including hose roll and layout drills, ladder skills, dressing out in personal protective equipment, and search and rescue drills. Firefighters faced six different timed evaluations while using only air from the breathing apparatus.

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 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

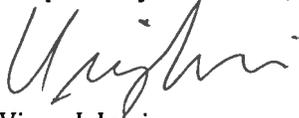
Disaster Recovery Center in an effort to aid residents, Robottom directed her staff to analyze the needs of small businesses. She authorized the opening of a Business Call Center to serve as a central place of information on recovery assistance for impacted businesses. Under her leadership, a Business 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,



Vince J. Lucia
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, 2013

Executive Director/CEO



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**St. John the Baptist Parish
Louisiana**

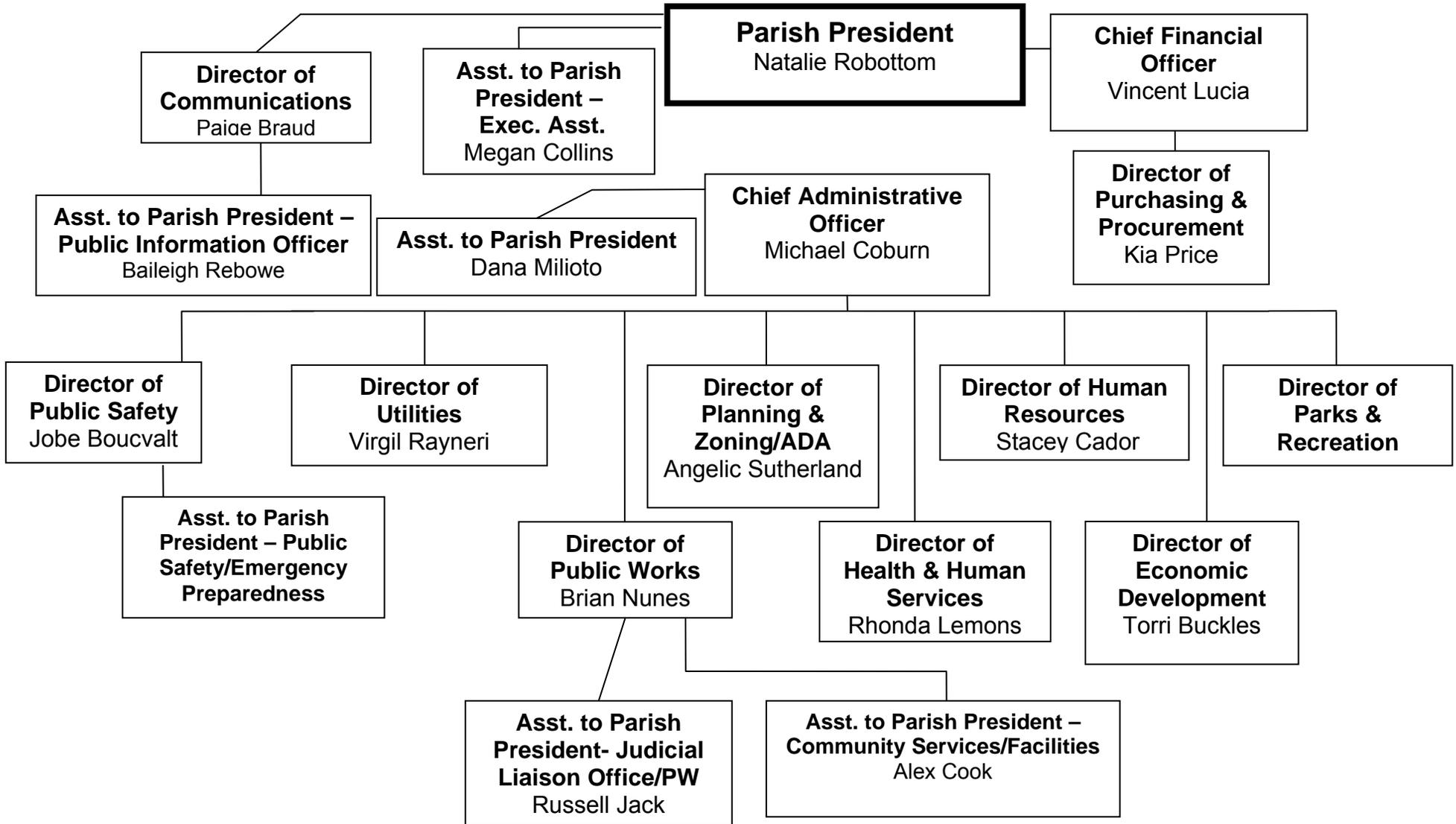
For the Fiscal Year Beginning

January 1, 2014

Executive Director

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

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

PRINCIPAL OFFICIALS

MICHAEL P. WRIGHT	Chairperson
MARVIN PERRILLOUX	Vice-Chairperson
NATALIE ROBOTOM	Parish President
MICHAEL COBURN	Chief Administrative Officer
VINCE LUCIA	Chief Financial Officer

COUNCIL MEMBERS

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

FINANCIAL SECTION

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Metairie, Louisiana 70002

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(504) 837-0123 (fax)
www.cricpa.com

INDEPENDENT AUDITOR'S 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, 2014, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Parish's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Parish's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting

estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, 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, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedule of Funding Progress- Other Post-Employment Benefits, and budgetary comparison information on pages 4-14 and 74-78 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We 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. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, 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 20, 2015, on our consideration of the Parish's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Parish's internal control over financial reporting and compliance.

Carr, Riggs & Ingram, LLC

June 20, 2015

REQUIRED SUPPLEMENTARY INFORMATION

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2014**

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, 2014. Please read it in conjunction with the transmittal letter at the front of this report and the Parish's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

The assets of St. John the Baptist Parish Council exceeded its liabilities by approximately \$203 million at December 31, 2014. Of this amount approximately \$129 million is net investment in capital assets. The Parish has an unrestricted net position balance of approximately \$30 million in the governmental activities and \$.1 million in its business-type activities that may be used to meet its ongoing obligations.

The total net position of the Parish decreased in 2014 by approximately \$2 million. Net position of governmental activities increased by approximately \$5.4 million, while the net position of business-type activities decreased by approximately \$3.4 million. The increase in net position of governmental activities is attributed to revenue being consistent between 2013 and 2014, while the Parish decreased operating expenses in relation to 2013 operations.

As of the close of the current year, the Parish's governmental funds reported combined ending fund balances of approximately \$81.39 million, an increase of approximately \$8.75 million in comparison with the prior year. At the end of the current year unassigned fund balance for the General Fund was approximately \$1.96 million, or 20% of the total General Fund expenditures.

The Parish's total debt increased by approximately \$14.4 million during the current year. This change was due the issuance of \$18 million in general obligation bonds and principal retirements of debt.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2014**

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 and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

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

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

Fund Financial Statements

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

The Parish has two types of funds:

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2014

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

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

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

Notes to Financial Statements

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

Other information

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As mentioned earlier, the assets of St. John the Baptist Parish Council exceeded its liabilities by approximately \$203 million at December 31, 2014. The largest portion (63.5%) 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. The Parish uses these capital assets to provide services to its citizens. Consequently, these assets are not available for future spending. Although the Parish's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The following table reflects condensed information on the Parish's net position:

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2014**

Statement of Net Position*
(in thousands)

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
Assets						
Current and other assets	\$ 88,531	\$ 76,713	\$ 4,645	\$ 6,807	\$ 93,176	\$ 83,520
Capital assets	<u>86,178</u>	<u>77,384</u>	<u>127,683</u>	<u>128,967</u>	<u>213,861</u>	<u>206,351</u>
Total assets	<u>174,709</u>	<u>154,097</u>	<u>132,328</u>	<u>135,774</u>	<u>307,037</u>	<u>289,871</u>
Liabilities						
Long-term debt	89,689	75,503	4,855	4,628	94,544	80,131
Other liabilities	<u>5,567</u>	<u>4,587</u>	<u>3,985</u>	<u>4,234</u>	<u>9,552</u>	<u>8,821</u>
Total liabilities	<u>95,256</u>	<u>80,090</u>	<u>8,840</u>	<u>8,862</u>	<u>104,096</u>	<u>88,952</u>
Net position						
Net investment in capital assets	6,021	10,633	122,828	124,338	128,849	134,971
Restricted	43,916	56,556	537	494	44,453	57,050
Unrestricted	<u>29,515</u>	<u>6,818</u>	<u>123</u>	<u>2,079</u>	<u>29,638</u>	<u>8,897</u>
Total net position	<u>\$ 79,452</u>	<u>\$ 74,007</u>	<u>\$ 123,488</u>	<u>\$ 126,911</u>	<u>\$ 202,940</u>	<u>\$ 200,918</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 (21.9%) 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 \$3.4 million due primarily to the fact that the Sewerage operating expenses exceed the charges for services plus transfers in, which in turn creates a large operating deficit. The Sewerage operating deficit is offset with the net operating surplus between the Solid Waste Fund, Mosquito Abatement Fund, and the Utilities Fund. The Parish's governmental activities net position increased approximately \$5.4 million. This increase is attributed primarily to revenue being consistent between 2013 and 2014, while the Parish decreased operating expenses in relation to 2013 operations.

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

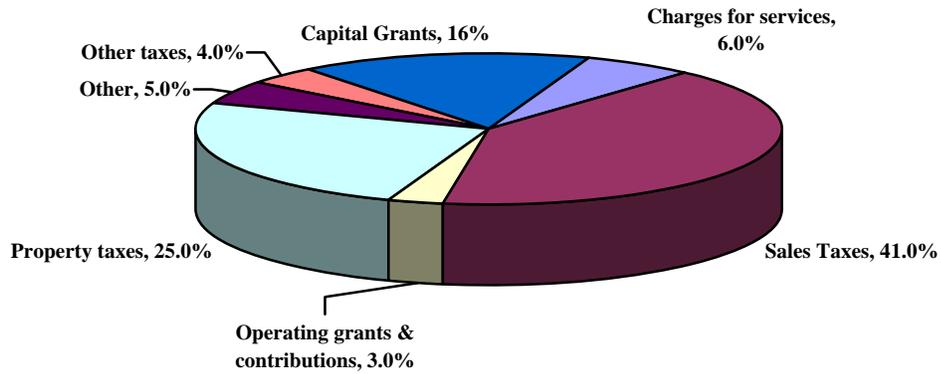
ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2014

	Change in Net Position (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
Revenues						
Program revenues						
Charges for services	\$ 4,312	\$ 2,800	\$ 16,737	\$ 16,408	\$ 19,789	\$ 19,208
Operating grants and contributions	1,363	4,432	-	-	1,363	4,432
Capital grants and contributions	7,411	-	85	1,205	7,496	1,205
General revenues						
Property taxes	12,129	12,560	206	212	12,335	12,772
Sales taxes	19,642	20,892	-	-	19,642	20,892
Other taxes	1,802	1,642	-	-	1,802	1,642
Grants and contributions restricted to specific programs	19	28	417	681	436	709
Other	1,035	2,216	220	298	2,515	2,514
Total revenues	47,713	44,570	17,665	18,804	65,378	63,374
Expenses						
General government	11,371	11,788	-	-	11,371	9,016
Public safety	8,456	7,733	-	-	8,456	7,234
Public works	12,399	13,105	-	-	12,399	21,475
Health and welfare	1,765	1,762	-	-	1,765	1,994
Economic development	1,361	1,269	-	-	1,361	1,388
Culture and recreation	1,941	1,850	-	-	1,941	1,850
Interest on long-term debt	2,351	2,902	-	-	2,350	2,902
Solid waste	-	-	3,694	3,490	3,694	3,490
Mosquito abatement	-	-	779	764	779	764
Water	-	-	9,329	8,930	9,329	8,930
Sewer	-	-	9,912	10,459	9,912	10,459
Total expenses	39,644	40,409	23,714	22,643	63,358	64,052
Excess (deficiency) before transfers	8,069	4,161	(6,047)	(4,839)	2,022	(678)
Transfers	(2,624)	(2,108)	2,624	2,108	-	-
Increase (decrease) in net position	5,445	2,053	(3,423)	(2,731)	2,022	(678)
Net position— beginning	74,007	72,509	126,911	129,700	200,918	202,209
Prior period adjustment	-	(555)	-	(58)	-	(613)
Net position – beginning, as restated	74,007	71,954	126,911	129,642	200,918	201,596
Net position – ending	<u>\$ 79,452</u>	<u>\$ 74,007</u>	<u>\$ 123,488</u>	<u>\$ 126,911</u>	<u>\$ 202,940</u>	<u>\$ 200,918</u>

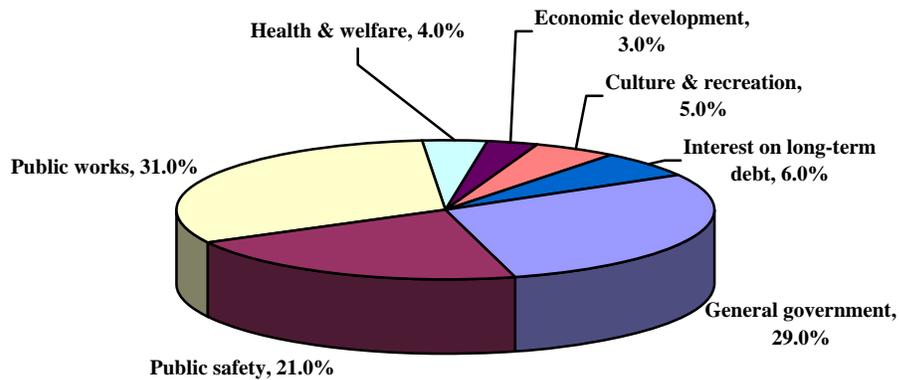
**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2014**

The following charts illustrate the revenues and expense for governmental activities for 2014:

Revenues by Source - Governmental Activities



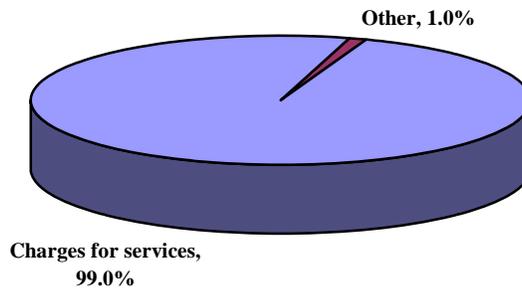
Expenses by Function - Governmental Activities



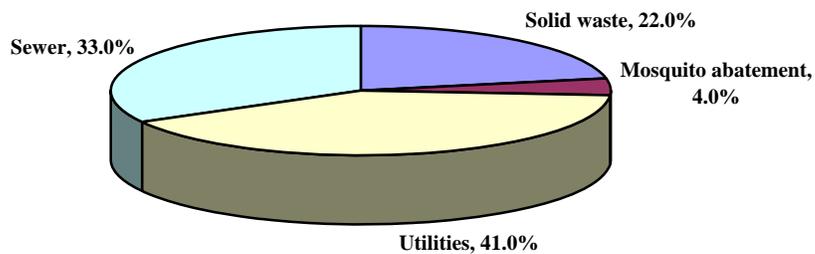
**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2014**

The Parish's business-type revenues increased .2% from the previous year due primarily to receiving a grant revenue from Hurricane Isaac. Charges for services and fees accounted for approximately 99% of revenues for business-type activities and these decreased slightly from the amount in 2013. The total expenses associated with business-type activities increased in 2014 as compared to 2013. The following charts illustrate the revenues and expense for business-type activities for 2014:

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, 2014**

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 \$81.4 million, an increase of approximately \$8.8 million in comparison with the prior year. Approximately 2.4% of this total amount (approximately \$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 \$1,959,864, while total fund balance reached \$2,008,509. 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% of total General Fund expenditures, while total fund balance represents 20.5% of that same amount.

The fund balance of St. John the Baptist Parish's General Fund decreased by \$171,408 during the current fiscal year.

The fund balance of the Sales Tax District special revenue fund decreased by \$2,636,259 during the current fiscal year due to transfers to other funds in accordance with the budget.

The fund balance of the Roads and Bridges Fund increased by \$220,823.

The fund balance of the 1992 General Obligation Sinking Fund increased by \$883,476.

The fund balance of the 2010 Sewer Bond Construction Fund increased by \$7,168.

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.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2014**

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 27, 2012 and the final revised budget was adopted on May 26, 2015.

A statement showing the Parish's original and final budget compared with actual operating results is provided in the CAFR beginning on page 75.

A comparison of actual results as of December 31, 2014 and the original budget for the General Fund are as follows:

	<u>Original Budget</u>	<u>Actual</u>	<u>Difference</u>
Total revenues	\$ 4,496,456	\$ 4,402,751	\$ (93,705)
Total expenditures	9,726,713	9,794,237	(67,524)
Other financing sources	<u>5,301,867</u>	<u>5,220,078</u>	<u>(81,789)</u>
Net change in fund balance	<u>\$ 71,610</u>	<u>\$ (171,408)</u>	<u>\$ (243,018)</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	\$ 4,496,456	\$ 4,454,866	\$ (41,590)
Total expenditures	9,726,713	9,763,739	(37,026)
Other financing sources	<u>5,301,867</u>	<u>5,220,081</u>	<u>(81,786)</u>
Net change in fund balance	<u>\$ 71,610</u>	<u>\$ (88,792)</u>	<u>\$ (160,402)</u>

Total revenue in the final amended budget were less than the original budget due to lower collections of sales and 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, 2014

CAPITAL ASSETS AND DEBT ADMINISTRATION

The Parish's investment in capital assets as of December 31, 2014 for its governmental and business-type activities were approximately \$214 million, net of depreciation as reflected in the schedule below:

	Capital Assets (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
Land	\$ 3,976	\$ 3,976	\$ 1,679	\$ 1,679	\$ 5,655	\$ 5,655
Buildings	23,854	24,485	11,821	12,089	35,675	36,574
Equipment & fixtures	5,321	4,461	3,358	3,392	8,678	7,853
Infrastructure	41,320	39,715	109,339	111,454	150,659	151,169
Construction in progress	11,706	4,747	1,488	353	13,194	5,100
Total	<u>\$ 86,178</u>	<u>\$ 77,384</u>	<u>\$ 127,683</u>	<u>\$ 128,967</u>	<u>\$ 213,861</u>	<u>\$ 206,351</u>

The 10.2% decrease in governmental activities capital assets is due primarily to the current year depreciation expense amount in relation to the net change in cost. 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 \$94.5 million in long-term debt as shown in the table below:

	Outstanding long-term debt (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
General obligation bonds	\$ 58,480	\$ 43,300	\$ -	\$ -	\$ 58,480	\$ 43,300
Certificates of indebtedness	967	1,393	-	-	967	1,393
Public improvement bonds	14,975	17,035	-	-	14,975	17,035
Sales tax bonds	3,703	4,434	-	-	3,703	4,434
Capital lease obligations	901	401	-	-	1,541	401
Loans	685	187	640	158	685	345
Net post-employment benefit obligation	9,532	6,682	-	-	9,532	8,251
Revenue bonds	-	-	4,215	4,470	4,215	4,470
Discount/Premiums	445	501	-	-	445	501
Total	<u>\$ 89,688</u>	<u>\$ 75,502</u>	<u>\$ 4,855</u>	<u>\$ 4,628</u>	<u>\$ 94,543</u>	<u>\$ 80,130</u>

The Parish's long-term debt increased by approximately \$14 million. This change was due the issuance of \$18 million in general obligation bonds and principal retirements of debt.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2014**

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

OTHER MATTERS

At its June 8, 2015 meeting, the Council voted to launch an investigation of the Parish's administrative practices based on findings and recommendations of the Parish District Attorney that questioned the employment of Special Assistants, benefits paid to temporary employees, and compliance with State budget laws, among other matters. At its June 19, 2015 meeting, the Council requested the Louisiana Attorney General and the Legislative Auditor to conduct such investigation of the Parish President and the Parish's administrative practices for possible violation of State law and/or the Parish Charter.

The ultimate resolution of the investigations and their effect, if any, on the Parish's financial statements is not known as of the date of this report.

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, 2014

	PRIMARY GOVERNMENT			COMPONENT
	GOVERNMENTAL	BUSINESS-TYPE	TOTAL	UNIT
	ACTIVITIES	ACTIVITIES		LIBRARY
ASSETS				
Cash and cash equivalents	\$ 68,703,620	\$ 1,206,480	\$ 69,910,100	\$ 5,144,173
Inventory, at cost	-	434,054	434,054	-
Receivables (net of allowances)				
Accounts	331,747	2,634,157	2,965,904	-
Ad valorem taxes	11,498,456	-	11,498,456	4,237,599
Sales and use taxes	3,377,260	-	3,377,260	-
Other	172,605	-	172,605	61,625
Due from other governments	3,096,282	300,632	3,396,914	-
Prepaid items	150,582	99,504	250,086	-
Restricted assets	-	1,170,454	1,170,454	-
Internal balances	1,200,568	(1,200,568)	-	-
Capital assets not being depreciated	15,682,406	3,166,345	18,848,751	-
Capital assets being depreciated (net of accumulated depreciation)	70,495,237	124,516,843	195,012,080	5,249,777
TOTAL ASSETS	174,708,763	132,327,901	307,036,664	14,693,174
LIABILITIES				
Accounts, salaries, and other payables	4,076,912	2,570,268	6,647,180	29,679
Contracts payable	942,369	-	942,369	-
Due to other governments	21,935	-	21,935	-
Deposits due others	-	1,285,479	1,285,479	-
Other liabilities	-	119,313	119,313	180,159
Interest payable	526,136	9,661	535,797	-
Noncurrent liabilities:				
Due within one year	5,187,032	279,000	5,466,032	-
Due in more than one year	84,501,977	4,575,868	89,077,845	1,084,720
TOTAL LIABILITIES	95,256,361	8,839,589	104,095,950	1,294,558
NET POSITION				
Net investment in capital assets	6,020,921	122,828,320	128,849,241	5,249,777
Restricted for:				
Special Revenue	29,172,521	-	29,172,521	-
Debt service	14,744,069	421,500	15,165,569	-
Capital projects	-	-	-	-
Customer deposits	-	115,025	115,025	-
Endowment	-	-	-	5,000
Unrestricted	29,514,891	123,467	29,638,358	8,143,839
TOTAL NET POSITION	\$ 79,452,402	\$ 123,488,312	\$ 202,940,714	\$ 13,398,616

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, 2014

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 11,370,749	\$ 1,379,786	\$ 1,850	\$ 188,264
Public safety	8,456,381	1,954,566	227,993	-
Public works and transportation	12,398,787	387,122	790,221	5,566,601
Health and welfare	1,764,806	494,184	298,607	-
Economic development	1,361,016	-	1,125	1,656,515
Culture and recreation	1,941,362	96,758	43,347	-
Interest and other charges on long-term debt	2,350,194	-	-	-
Total Governmental Activities	<u>39,643,295</u>	<u>4,312,416</u>	<u>1,363,143</u>	<u>7,411,380</u>
Business-type Activities:				
Solid Waste	3,693,957	3,899,703	-	-
Mosquito	778,599	542,458	-	-
Utilities	9,328,645	6,734,759	-	84,837
Sewer	9,911,359	5,560,849	-	-
Total Business-type Activities	<u>23,712,560</u>	<u>16,737,769</u>	<u>-</u>	<u>84,837</u>
Total Primary Government	<u>\$ 63,355,855</u>	<u>\$ 21,050,185</u>	<u>\$ 1,363,143</u>	<u>\$ 7,496,217</u>
Component Unit:				
Library	<u>\$ 3,582,288</u>	<u>\$ 50,974</u>	<u>\$ 62,009</u>	<u>\$ -</u>

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

Change in net position

Net position-beginning of year

Net position-end of year

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and
Changes in Net Position

Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Library
\$ (9,800,849)	\$ -	\$ (9,800,849)	\$ -
(6,273,822)	-	(6,273,822)	-
(5,654,843)	-	(5,654,843)	-
(972,015)	-	(972,015)	-
296,624	-	296,624	-
(1,801,257)	-	(1,801,257)	-
(2,350,194)	-	(2,350,194)	-
<u>(26,556,356)</u>	<u>-</u>	<u>(26,556,356)</u>	<u>-</u>
-	205,746	205,746	-
-	(236,141)	(236,141)	-
-	(2,509,049)	(2,509,049)	-
-	(4,350,510)	(4,350,510)	-
<u>-</u>	<u>(6,889,954)</u>	<u>(6,889,954)</u>	<u>-</u>
<u>\$ (26,556,356)</u>	<u>\$ (6,889,954)</u>	<u>\$ (33,446,310)</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,444,013)</u>
\$ 12,129,200	\$ 205,687	\$ 12,334,887	\$ 4,480,309
19,642,496	-	19,642,496	-
1,145,444	-	1,145,444	-
42,949	-	42,949	-
37,831	-	37,831	-
575,635	-	575,635	-
110,262	-	110,262	92,479
19,392	417,082	436,474	-
244,899	14,540	259,439	3,469
677,707	205,143	882,850	-
(2,624,331)	2,624,331	-	-
<u>32,001,484</u>	<u>3,466,783</u>	<u>35,468,267</u>	<u>4,576,257</u>
5,445,128	(3,423,171)	2,021,957	1,132,244
<u>74,007,274</u>	<u>126,911,483</u>	<u>200,918,757</u>	<u>12,266,372</u>
<u>\$ 79,452,402</u>	<u>\$ 123,488,312</u>	<u>\$ 202,940,714</u>	<u>\$ 13,398,616</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2014**

	General	Sales Tax District	Roads and Bridges	1992 General Obligation Sinking	2010 Sewer Construction Bond	2014 General Obligation Bond	Non-Major Governmental Funds	Total Governmental Funds
ASSETS								
Cash and cash equivalents	\$ 123,594	\$ 4,161,873	\$ 711,962	\$ 7,013,264	\$ 13,936,598	\$ 15,780,917	\$ 26,975,412	\$ 68,703,620
Receivables (net of allowances for uncollectible)								
Accounts	111,895	-	-	-	-	-	219,852	331,747
Ad valorem taxes	2,057,106	-	-	5,062,424	-	-	4,378,926	11,498,456
Sales and use taxes	14,987	1,469,962	567,302	-	-	-	1,325,009	3,377,260
Other	139	-	65,275	-	-	-	107,191	172,605
Due from other funds	1,135,361	1,629,607	972,192	-	-	-	943,163	4,680,323
Due from other governments	52,301	-	956,268	-	-	-	2,087,713	3,096,282
Prepaid items	48,645	-	70,698	-	-	-	31,239	150,582
TOTAL ASSETS	\$ 3,544,028	\$ 7,261,442	\$ 3,343,697	\$ 12,075,688	\$ 13,936,598	\$ 15,780,917	\$ 36,068,505	\$ 92,010,875
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts, salaries, and other payables	\$ 817,576	\$ -	\$ 1,064,620	\$ -	\$ -	\$ 316,408	\$ 1,878,308	\$ 4,076,912
Contracts payable	-	-	172,537	-	-	87,391	682,441	942,369
Due to other funds	663,101	100,000	162,856	-	-	-	2,553,798	3,479,755
Other liabilities	-	-	-	-	-	-	21,935	21,935
Total Liabilities	1,480,677	100,000	1,400,013	-	-	403,799	5,136,482	8,520,971
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue	54,842	-	201,184	-	-	-	1,845,768	2,101,794
Total Deferred inflows of resources	54,842	-	201,184	-	-	-	1,845,768	2,101,794
Fund balance:								
Nonspendable	48,645	-	70,698	-	-	-	31,239	150,582
Restricted	-	7,161,442	1,671,802	12,075,688	-	-	23,007,658	43,916,590
Committed	-	-	-	-	13,936,598	15,377,118	6,047,358	35,361,074
Unassigned	1,959,864	-	-	-	-	-	-	1,959,864
Total fund balances	2,008,509	7,161,442	1,742,500	12,075,688	13,936,598	15,377,118	29,086,255	81,388,110
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	\$ 3,544,028	\$ 7,261,442	\$ 3,343,697	\$ 12,075,688	\$ 13,936,598	\$ 15,780,917	\$ 36,068,505	\$ 92,010,875

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, 2014**

Fund Balances, Total Governmental Funds	\$ 81,388,110
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.	86,177,643
Unavailable revenues are deferred in governmental funds but not in governmental activities	2,101,794
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	(526,136)
Bonds payable	(77,158,000)
Certificates of indebtedness payable	(967,000)
Loan payable	(902,315)
Capital lease obligations	(684,520)
Net OPEB obligation	(9,532,287)
Premiums	(444,887)
Net Position of Governmental Activities	\$ 79,452,402

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, 2014**

	General	Sales Tax District	Roads and Bridges	1992 General Obligation Sinking	2010 Sewer Construction Bond	2014 General Obligation Bond	Non-Major Governmental Funds	Total Governmental Funds
REVENUES								
Taxes:								
Ad valorem	\$ 2,181,131	\$ -	\$ -	\$ 5,356,411	\$ -	\$ -	\$ 4,591,658	\$ 12,129,200
Sales and use	-	8,459,369	3,354,608	-	-	-	7,828,519	19,642,496
Video poker	-	-	-	-	-	-	575,635	575,635
Licenses and permits	1,800,738	-	-	-	-	-	-	1,800,738
Intergovernmental revenues:								
Federal grants	100,306	-	3,747,504	-	-	-	2,234,072	6,081,882
State funds:								
Parish transportation funds	-	-	506,952	-	-	-	-	506,952
State revenue sharing	22,640	-	-	-	-	-	37,665	60,305
Other	80,780	-	-	-	-	-	650,007	730,787
Fees, charges, and commissions for services	76,405	-	114,850	-	-	-	1,161,210	1,352,465
Fines and forfeitures	-	-	75,676	-	-	-	1,954,566	2,030,242
Investment earnings	2,720	22,341	2,387	30,707	55,732	4,674	126,338	244,899
Other revenues	138,031	-	61,983	6,500	-	-	436,375	642,889
Total Revenues	4,402,751	8,481,710	7,863,960	5,393,618	55,732	4,674	19,596,045	45,798,490

(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, 2014

	General	Sales Tax District	Roads and Bridges	1992 General Obligation Sinking	2010 Sewer Construction Bond	2014 General Obligation Bond	Non-Major Governmental Funds	Total Governmental Funds
EXPENDITURES								
Current:								
General government	\$ 7,554,514	\$ 725	\$ -	\$ -	\$ -	\$ 96,148	\$ 2,807,446	\$ 10,458,833
Public safety	803,417	-	-	-	-	-	6,721,882	7,525,299
Public works	-	-	-	-	-	-	1,085,701	1,085,701
Health and welfare	204,455	-	-	-	-	-	1,454,280	1,658,735
Economic development	-	-	-	-	-	-	1,298,031	1,298,031
Transportation	-	-	7,124,585	-	-	-	1,145,737	8,270,322
Culture and recreation	-	-	-	-	-	-	1,287,468	1,287,468
Capital Outlay	58,346	-	5,058,944	-	47,789	2,531,408	4,633,596	12,330,083
Debt service								
Principal	1,012,000	-	-	2,820,000	-	-	2,640,478	6,472,478
Interest	161,505	-	-	1,693,454	775	-	726,342	2,582,076
Total Expenditures	<u>9,794,237</u>	<u>725</u>	<u>12,183,529</u>	<u>4,513,454</u>	<u>48,564</u>	<u>2,627,556</u>	<u>23,800,961</u>	<u>52,969,026</u>
Excess (Deficiency) of Revenues								
Over (Under) Expenditures	(5,391,486)	8,480,985	(4,319,569)	880,164	7,168	(2,622,882)	(4,204,916)	(7,170,536)
OTHER FINANCING SOURCES (USES)								
Debt issued	-	-	-	-	-	18,003,312	542,870	18,546,182
Transfers in	5,427,078	-	5,336,053	3,312	-	-	4,712,610	15,479,053
Transfers out	(207,000)	(11,117,244)	(795,661)	-	-	(3,312)	(5,980,166)	(18,103,383)
Total Other Financing Sources (Uses)	<u>5,220,078</u>	<u>(11,117,244)</u>	<u>4,540,392</u>	<u>3,312</u>	<u>-</u>	<u>18,000,000</u>	<u>(724,686)</u>	<u>15,921,852</u>
Net Change in Fund Balances	(171,408)	(2,636,259)	220,823	883,476	7,168	15,377,118	(4,929,602)	8,751,316
Fund balances -- beginning of year	<u>2,179,917</u>	<u>9,797,701</u>	<u>1,521,677</u>	<u>11,192,212</u>	<u>13,929,430</u>	<u>-</u>	<u>34,015,857</u>	<u>72,636,794</u>
Fund balances -- end of year	<u>\$ 2,008,509</u>	<u>\$ 7,161,442</u>	<u>\$ 1,742,500</u>	<u>\$ 12,075,688</u>	<u>\$ 13,936,598</u>	<u>\$ 15,377,118</u>	<u>\$ 29,086,255</u>	<u>\$ 81,388,110</u>

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, 2014**

Net Change in Fund Balances, Total Governmental Funds \$ 8,751,316

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

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

Capital outlays, net	12,330,083
Depreciation expense	(4,357,486)

Transfers of completed capital projects to the business-type activities are shown on the Statement of Activities, but not on the fund financial statements. (69,538)

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	(18,546,182)
Principal payments on long-term debt	6,080,000
Changes to premiums and discounts	59,050
Capital lease payments	392,478
Change in net post-employment benefit obligations	(1,281,688)
Decrease in accrued interest payable	172,832

Difference in revenue recognition on the modified accrual basis as reported in the fund statements versus revenue recognition on the full accrual basis 1,914,263

Change in Net Position of Governmental Activities \$ 5,445,128

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, 2014

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				
	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Enterprise Funds
ASSETS					
Current assets					
Cash and cash equivalents	\$ 642,923	\$ 93,763	\$ 381,513	\$ 88,281	\$ 1,206,480
Investments					-
Inventory	-	-	434,054	-	434,054
Receivables, net	157,107	218,490	2,009,700	248,860	2,634,157
Due from other funds	2,060,284	231,848	1,118,973	1,977,805	5,388,910
Due from other governments	-	-	-	300,632	300,632
Prepaid items	-	-	49,639	49,865	99,504
Total current assets	<u>2,860,314</u>	<u>544,101</u>	<u>3,993,879</u>	<u>2,665,443</u>	<u>10,063,737</u>
Restricted assets					
Cash and cash equivalents	-	-	1,170,454	-	1,170,454
Total restricted assets	<u>-</u>	<u>-</u>	<u>1,170,454</u>	<u>-</u>	<u>1,170,454</u>
Noncurrent assets					
Capital assets, net	-	-	59,729,953	67,953,235	127,683,188
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>59,729,953</u>	<u>67,953,235</u>	<u>127,683,188</u>
Total assets	<u>\$ 2,860,314</u>	<u>\$ 544,101</u>	<u>\$ 64,894,286</u>	<u>\$ 70,618,678</u>	<u>\$ 138,917,379</u>
LIABILITIES					
Current liabilities					
Accounts and salaries payable	\$ 302,492	\$ 59,580	\$ 1,744,824	\$ 463,372	\$ 2,570,268
Due to other funds	10,037	-	4,658,667	1,920,774	6,589,478
Other liabilities	-	-	119,313	-	119,313
Bonds payable, current portion	-	-	279,000	-	279,000
Accrued interest payable	-	-	9,661	-	9,661
Current liabilities payable from restricted assets:					
Customer deposits	-	-	1,285,479	-	1,285,479
Total current liabilities	<u>312,529</u>	<u>59,580</u>	<u>8,096,944</u>	<u>2,384,146</u>	<u>10,853,199</u>
Noncurrent liabilities					
Bonds payable	-	-	4,575,868	-	4,575,868
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>4,575,868</u>	<u>-</u>	<u>4,575,868</u>
Total liabilities	<u>312,529</u>	<u>59,580</u>	<u>12,672,812</u>	<u>2,384,146</u>	<u>15,429,067</u>
NET POSITION					
Net investment in capital assets	-	-	54,875,085	67,953,235	122,828,320
Restricted:					
Debt service			421,500	-	421,500
Customer deposits	-	-	115,025	-	115,025
Unrestricted	2,547,785	484,521	(3,190,136)	281,297	123,467
Total net position	<u>2,547,785</u>	<u>484,521</u>	<u>52,221,474</u>	<u>68,234,532</u>	<u>123,488,312</u>
Total liabilities and net position	<u>\$ 2,860,314</u>	<u>\$ 544,101</u>	<u>\$ 64,894,286</u>	<u>\$ 70,618,678</u>	<u>\$ 138,917,379</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, 2014

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				
	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Enterprise Funds
Operating revenues					
Charges for Services:					
Water sales	\$ -	\$ -	\$ 6,504,004	\$ -	\$ 6,504,004
Sewer charges	-	-	-	4,534,193	4,534,193
Mosquito abatement	-	542,458	-	-	542,458
Fees, charges, and commissions	3,899,703	-	230,751	1,026,656	5,157,110
Other income	2,047	-	134,462	68,638	205,147
Total revenues	<u>3,901,750</u>	<u>542,458</u>	<u>6,869,217</u>	<u>5,629,487</u>	<u>16,942,912</u>
Operating expenses					
General administration	-	-	1,644,903	1,262,445	2,907,348
Purification	-	-	1,491,954	-	1,491,954
Distribution	-	-	243,123	-	243,123
Salaries, operations	-	-	3,182,252	2,253,814	5,436,066
Plant	-	-	212,455	3,524,849	3,737,304
Vehicles	-	-	-	131,326	131,326
Indirect costs	190,733	-	-	-	190,733
Contract services	3,503,224	778,599	-	-	4,281,823
Depreciation	-	-	2,432,761	2,738,925	5,171,686
Total operating expenses	<u>3,693,957</u>	<u>778,599</u>	<u>9,207,448</u>	<u>9,911,359</u>	<u>23,591,363</u>
Operating income (loss)	<u>207,793</u>	<u>(236,141)</u>	<u>(2,338,231)</u>	<u>(4,281,872)</u>	<u>(6,648,451)</u>
Nonoperating income (expense)					
Ad valorem tax	-	205,687	-	-	205,687
Grant revenue	-	-	303,154	113,928	417,082
Interest income	4,745	698	7,673	1,424	14,540
Interest expense	-	-	(121,197)	-	(121,197)
Net nonoperating income (expense)	<u>4,745</u>	<u>206,385</u>	<u>189,630</u>	<u>115,352</u>	<u>516,112</u>
Income (loss) before contributions and transfers	<u>212,538</u>	<u>(29,756)</u>	<u>(2,148,601)</u>	<u>(4,166,520)</u>	<u>(6,132,339)</u>
Capital contributions	-	-	15,299	69,538	84,837
Transfers in	-	75,000	2,448,504	2,210,654	4,734,158
Transfers out	-	(13,022)	(1,070,149)	(1,026,656)	(2,109,827)
Change in net position	212,538	32,222	(754,947)	(2,912,984)	(3,423,171)
Net position-beginning of year	<u>2,335,247</u>	<u>452,299</u>	<u>52,976,421</u>	<u>71,147,516</u>	<u>126,911,483</u>
Net position - end of year	<u>\$ 2,547,785</u>	<u>\$ 484,521</u>	<u>\$ 52,221,474</u>	<u>\$ 68,234,532</u>	<u>\$ 123,488,312</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, 2014

	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Enterprise Funds
Cash Flows From Operating Activities:					
Receipts from customers and users	\$ 3,834,482	\$ 539,490	\$ 6,764,919	\$ 5,502,478	\$ 16,641,369
Other receipts	2,047	-	134,462	68,638	205,147
Payments to suppliers	(468,070)	(835,730)	(3,158,826)	(5,278,510)	(9,741,136)
Payments to employees	(3,503,224)	-	(3,224,598)	(2,253,814)	(8,981,636)
Receipts from interfund services provides	(658,162)	(47,377)	(145,685)	1,522,440	671,216
Payments for interfund services used	10,037	-	343,264	(226,293)	127,008
Net Cash Provided by (Used in) Operating Activities	<u>(782,890)</u>	<u>(343,617)</u>	<u>713,536</u>	<u>(665,061)</u>	<u>(1,078,032)</u>
Cash Flows From NonCapital Financing Activities:					
Transfers to other funds	-	(13,022)	(1,070,149)	(1,026,656)	(2,109,827)
Advances from other funds	-	75,000	2,448,504	2,210,654	4,734,158
Ad valorem taxes	-	205,687	-	-	205,687
Subsidy from federal grants	-	-	303,154	113,928	417,082
Net Cash Provided by Noncapital Financing Activities	<u>-</u>	<u>267,665</u>	<u>1,681,509</u>	<u>1,297,926</u>	<u>3,247,100</u>
Cash Flows From Capital and Related Financing Activities:					
Proceeds from capital debt	-	-	498,390	-	498,390
Purchases of capital assets	-	-	(3,011,766)	(791,512)	(3,803,278)
Principal paid on capital debt	-	-	(272,000)	-	(272,000)
Interest paid on capital debt	-	-	(121,197)	-	(121,197)
Net Cash Used in Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>(2,906,573)</u>	<u>(791,512)</u>	<u>(3,698,085)</u>
Cash Flows From Investing Activities:					
Interest and dividends received	4,745	698	7,673	1,424	14,540
Net Cash Provided by Investing Activities	<u>4,745</u>	<u>698</u>	<u>7,673</u>	<u>1,424</u>	<u>14,540</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(778,145)	(75,254)	(503,855)	(157,223)	(1,514,477)
Cash and Cash Equivalents, Beginning of Year	1,421,068	169,017	2,055,822	245,504	3,891,411
Cash and Cash Equivalents, End of Year	<u>\$ 642,923</u>	<u>\$ 93,763</u>	<u>\$ 1,551,967</u>	<u>\$ 88,281</u>	<u>\$ 2,376,934</u>

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (CONTINUED)
For the Year Ended December 31, 2014**

	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Enterprise Funds
Reconciliation to Statement of Fund Net Position:					
Cash and cash equivalents	\$ 642,923	\$ 93,763	\$ 381,513	\$ 88,281	\$ 1,206,480
Restricted assets - cash and cash equivalents	-	-	1,170,454	-	1,170,454
Cash and Cash Equivalents, End of Year	<u>\$ 642,923</u>	<u>\$ 93,763</u>	<u>\$ 1,551,967</u>	<u>\$ 88,281</u>	<u>\$ 2,376,934</u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:					
Operating income (loss)	\$ 207,793	\$ (236,141)	\$ (2,338,231)	\$ (4,281,872)	\$ (6,648,451)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation expense	-	-	2,432,761	2,738,925	5,171,686
(Increase) decrease in accounts receivable	(65,221)	(2,968)	30,164	(59,325)	(97,350)
Decrease in intergovernmental receivables	-	-	-	954	954
Increase in due from other funds	(658,162)	(47,377)	(145,685)	1,522,440	671,216
Increase in inventories	-	-	(70,528)	-	(70,528)
Increase in prepaid items	-	-	8,362	8,136	16,498
Decrease in customer deposits	-	-	(17,425)	-	(17,425)
Increase in accounts payable	(277,337)	(57,131)	513,200	(368,026)	(189,294)
Increase in other liabilities	-	-	(42,346)	-	(42,346)
Increase in due to other funds	10,037	-	343,264	(226,293)	127,008
Total Adjustments	<u>(990,683)</u>	<u>(107,476)</u>	<u>3,051,767</u>	<u>3,616,811</u>	<u>5,570,419</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (782,890)</u>	<u>\$ (343,617)</u>	<u>\$ 713,536</u>	<u>\$ (665,061)</u>	<u>\$ (1,078,032)</u>
Noncash Investing, Capital, and Financing Activities					
Contributions of capital assets	\$ -	\$ -	\$ 15,299	\$ 69,538	\$ 84,837

The accompanying notes are an integral part of this statement.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2014**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICES

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

A. REPORTING ENTITY

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

Louisiana Revised Statutes ("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, 2014**

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 the Louisiana Revised Statute (LSA-R.S.) 25:211. The Library provides citizens of the parish access to library materials, books, magazines, records and films. The Library is governed by a board of control that is appointed by the Council. The Library is considered to be fiscally dependent on the Council because it cannot levy taxes or issue bonded debt without approval by the Parish Council. 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, 2014

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, 2014

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 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.

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

D. BUDGETARY ACCOUNTING

Formal budgetary accounting is employed as a management control device and budgets are legally adopted for the General Fund, Special Revenue and Enterprise Funds. Budgets for the General and Special Revenue Funds are adopted on the modified accrual basis of accounting. Enterprise Fund budgets are adopted on the accrual basis of accounting. Budgetary data for the Capital Project 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, 2014**

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.

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

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

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, 2014**

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.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

M. COMPENSATED ABSENCES

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

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

The accumulation of sick leave is nominal at December 31, 2014. Therefore, a liability for compensated absences due to employees has not been included in the basic financial statements. The current portion of the compensated absences is liquidated through the General Fund, Public Safety, Airport, Recreation, Roads and Bridges, Utilities and Wastewater.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. LONG-TERM OBLIGATIONS

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

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

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

O. NET POSITION

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

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. FUND BALANCE

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

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, a separate entity, collects four and three-quarter percent (4.75%) in sales and use tax. The sales and use tax is collected by an independent contractor, who is contracted through the School Board and serves as the sales tax department. Two and one-quarter percent (2.25%) of the taxes collected are remitted to the Parish Council. One-half percent (.5%) of the taxes collected are remitted to the St. John the Baptist Parish 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 2014 totaled \$19,642,496.

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 INFLOWS AND OUTFLOWS OF RESOURCES

Deferred Outflows of Resources- Represents consumption of resources that is applicable to future reporting periods that will be reported in a separate section after assets.

Deferred Inflows of Resources- Represents acquisition of resources that is applicable to future reporting period that will be reported in a separate section after liabilities

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

U. ACCOUNTING PRONOUNCEMENTS

The following Statement of the GASB will be effective for the Parish in 2015:

Statement No. 68 – Accounting and Financial Reporting for Pensions

The Parish is currently evaluating the effects that this Statement will have on its financial statements for the year ended 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.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014**

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

Deficit Fund Balances /Net Position

The following funds had a deficit in fund balance at December 31, 2014:

Special Revenue Funds

CDBG Fund	<u>\$ (54,967)</u>
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The deficit fund balance in the above fund is primarily the result of accounts and contracts payable accrued at December 31, 2014. The deficit in the CDBG Fund will be resolved when contracts are completed and receivables are collected.

Isaac Recovery CDBG Fund	<u>\$ (1,102,328)</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 this fund will be resolved when receivables are collected and revenues are recognized.

Hurricane Isaac Fund	<u>\$ (454,230)</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 this fund will be resolved when receivables are collected and revenues are recognized.

Capital Projects Funds

2002 General Obligation Bond Construction	<u>\$ (8,129)</u>
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The deficit fund balance in the above funds is primarily the result of the remaining fund balance for this funds being expended during 2014 as the capital projects related to these funds were completed. The deficit in the funds will be resolved when projects are completed and the fund is closed.

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 2014 was formally levied in November 2014 based on property values determined by the Assessor's Office. The tax is billed and collected by the Sheriff's Office.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014**

NOTE 3 - AD VALOREM TAX (CONTINUED)

The following is a summary of authorized and levied ad valorem taxes for 2014:

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

NOTE 4 - CASH, CASH EQUIVALENTS AND INVESTMENTS

At December 31, 2014, the Parish had cash and cash equivalents as follows:

Bank accounts per Statement of Net Position \$ 71,080,554

Of the total cash and cash equivalents, shown above, \$69,910,100 is unrestricted and \$1,170,454 is restricted assets. Restricted cash is included with restricted assets on the combined Statement of Net Position. In the proprietary funds, restricted cash equals \$1,170,454 and unrestricted cash equals \$1,206,480 for total cash of \$2,376,934, which is presented as total cash and cash equivalents in the Statement of Net Position.

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

At year-end, the bank balance deposits totaled \$71,707,341.

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. \$ 71,707,341

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014**

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

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, 2014**

NOTE 5 - RECEIVABLES

Receivables at December 31, 2014 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	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Nonmajor Funds	Total
Taxes:										
Ad Valorem	\$ 2,104,934	\$ -	\$ -	\$ 5,172,756	\$ -	\$ 198,530	\$ -	\$ -	\$ 4,432,326	\$ 11,908,546
Sales & Use	14,987	1,469,962	567,302	-	-	-	-	-	1,325,009	3,377,260
Intergovernmental	52,301	-	956,268	-	-	-	-	300,632	2,087,713	3,396,914
Accounts Receivable	111,895	-	-	-	160,926	25,100	4,072,949	248,860	220,105	4,839,835
Other Receivables	<u>139</u>	<u>-</u>	<u>65,275</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>107,191</u>	<u>172,605</u>
Gross Receivables	2,284,256	1,469,962	1,588,845	5,172,756	160,926	223,630	4,072,949	549,492	8,172,344	23,695,160
Less: Allowance For Estimated Uncollectable	<u>(47,828)</u>	<u>-</u>	<u>-</u>	<u>(110,332)</u>	<u>(3,819)</u>	<u>(5,140)</u>	<u>(2,063,249)</u>	<u>-</u>	<u>(53,653)</u>	<u>(2,284,021)</u>
Net Receivables	<u>\$ 2,236,428</u>	<u>\$ 1,469,962</u>	<u>\$ 1,588,845</u>	<u>\$ 5,062,424</u>	<u>\$ 157,107</u>	<u>\$ 218,490</u>	<u>\$ 2,009,700</u>	<u>\$ 549,492</u>	<u>\$ 8,118,691</u>	<u>\$ 21,411,139</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014**

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, 2014, consists of the following:

General Fund	\$	47,828
Non major Funds:		
Ambulance Fund		253
Street Lights		33,540
Recreation		<u>19,860</u>
Total Nonmajor		<u>53,653</u>
Debt Service Fund:		
General Obligation Bond Series 1992		110,332
Enterprise Funds:		
Solid Waste		3,819
Mosquito Abatement		5,140
Utilities System		<u>2,063,249</u>
Total allowance for uncollectible accounts	\$	<u>2,284,021</u>

Upon further analysis of the Utilities System accounts receivable at December 31, 2014, 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, 2014

NOTE 6 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2014 was as follows:

	<u>January 1, 2014</u>	<u>Additions</u>	<u>Reductions</u>	<u>December 31, 2014</u>
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 3,976,254	\$ -	\$ -	\$ 3,976,254
Construction-in-progress	<u>4,747,061</u>	<u>11,240,834</u>	<u>(4,281,743)</u>	<u>11,706,152</u>
 Total capital assets not being depreciated	 <u>8,723,315</u>	 <u>11,240,834</u>	 <u>(4,281,743)</u>	 <u>15,682,406</u>
 Capital assets being depreciated:				
Buildings and building improvements	33,452,568	442,278	-	33,894,846
Infrastructure	170,187,720	3,732,460	-	173,920,180
Drainage system	21,203,204	218,262	-	21,421,466
Furniture, fixtures, and equipment	9,850,887	1,477,011	(62,500)	11,265,398
Vehicles	<u>9,383,657</u>	<u>321,804</u>	<u>-</u>	<u>9,705,461</u>
 Total capital assets being depreciated	 <u>244,078,036</u>	 <u>6,191,815</u>	 <u>(62,500)</u>	 <u>250,207,351</u>
 Less accumulated depreciation:				
Buildings and building improvements	8,967,784	1,072,690	-	10,040,474
Infrastructure	145,516,818	1,821,450	-	147,338,268
Drainage system	6,158,721	524,443	-	6,683,164
Furniture, fixtures, and equipment	7,680,022	471,179	(62,500)	8,088,701
Vehicles	<u>7,093,783</u>	<u>467,724</u>	<u>-</u>	<u>7,561,507</u>
 Total accumulated depreciation	 <u>175,417,128</u>	 <u>4,357,486</u>	 <u>(62,500)</u>	 <u>179,712,114</u>
 Total capital assets being depreciated, net	 <u>68,660,908</u>	 <u>1,834,329</u>	 <u>-</u>	 <u>70,495,237</u>
 Total governmental activities capital assets, net	 <u>\$ 77,384,223</u>	 <u>\$ 13,075,163</u>	 <u>\$ (4,281,743)</u>	 <u>\$ 86,177,643</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, 2014

NOTE 6 - CAPITAL ASSETS (CONTINUED)

	<u>January 1, 2014</u>	<u>Additions</u>	<u>Reductions</u>	<u>December 31, 2014</u>
Business-Type Activities				
Capital assets not being depreciated:				
Land	\$ 1,678,616	\$ -	\$ -	\$ 1,678,616
Construction-in-progress	<u>352,803</u>	<u>1,650,999</u>	<u>(516,073)</u>	<u>1,487,729</u>
Total capital assets not being depreciated	<u>2,031,419</u>	<u>1,650,999</u>	<u>(516,073)</u>	<u>3,166,345</u>
Capital assets being depreciated:				
Buildings and building improvements	14,404,866	117,892	-	14,522,758
Systems – water and sewer	205,932,575	2,353,419	-	208,285,994
Furniture, fixtures, and equipment	5,491,295	228,274	(15,299)	5,704,270
Vehicles	<u>1,859,327</u>	<u>67,885</u>	<u>-</u>	<u>1,927,212</u>
Total capital assets being depreciated	<u>227,688,063</u>	<u>2,767,470</u>	<u>(15,299)</u>	<u>230,440,234</u>
Less accumulated depreciation:				
Buildings and building improvements	2,315,498	386,651	-	2,702,149
Systems – water and sewer	94,478,756	4,468,553	-	98,947,309
Furniture, fixtures, and equipment	2,451,159	74,055	(1,018)	2,524,196
Vehicles	<u>1,507,310</u>	<u>242,427</u>	<u>-</u>	<u>1,749,737</u>
Total accumulated depreciation	<u>100,752,723</u>	<u>5,171,686</u>	<u>(1,018)</u>	<u>105,923,391</u>
Total capital assets being depreciated, net	<u>126,935,340</u>	<u>(2,404,216)</u>	<u>(14,281)</u>	<u>124,516,843</u>
Total business-type activities capital assets, net	<u>\$ 128,966,759</u>	<u>\$ (753,217)</u>	<u>\$ (530,354)</u>	<u>\$ 127,683,188</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014**

NOTE 6 - CAPITAL ASSETS (CONTINUED)

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

Governmental activities:

General government	\$ 487,499
Public safety	625,707
Public works	2,593,560
Culture and recreation	601,649
Economic development	10,311
Health & welfare	<u>38,760</u>
Total	<u>\$ 4,357,486</u>

Business-type activities:

Solid Waste	\$ -
Utilities Operations	2,432,761
Mosquito Operations	-
Sewerage Operations	<u>2,738,925</u>
Total	<u>\$ 5,171,686</u>

Construction in progress is comprised of the following:

Expended to
December 31, 2014

Governmental Activities:

Shoreline Protection – West Des Allemands	\$ 3,110,148
Edgard Expansion	2,087,578
East Bank Multi Use Trail	1,013,832
Canal Clearing/Drainage	950,057
Wastewater Line Rehabilitation	824,022
Inflow and Infiltration	578,822
LA 637 Water Line Relocation	390,296
Eastbank Complex	349,292
Sewer Force Main 3 Extensions	318,520
Airline Highway Improvements	300,833
Reserve Drainage HMP	228,335
Infiltration Repairs	225,626
Sewer Manholes	215,387
Foxwood Levee	178,232
Water Source Evaluation	156,819
Foxwood Drainage	144,689
Levee Project	142,345
Generator Installation	115,832
Park Improvements	100,012
Vicknair Canal	78,429
Peavine Boat Launch	67,419
Miss Trail Phase IV	48,581

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014**

NOTE 6 - CAPITAL ASSETS (CONTINUED)

Telemetry	34,762
Sidewalk Repairs	24,275
Miss River Crossing	<u>22,000</u>
Total Governmental Activities	<u>\$ 11,706,152</u>

Business-type Activities:

Miss River Crossing	\$ 1,307,658
Lions Plant Intake	67,447
East Bank Multi Use Trail	47,707
Inflow and Infiltration	38,690
Edgard Clarifier	<u>26,227</u>
Total Business-Type Activities	<u>1,487,729</u>

TOTAL CONSTRUCTION IN PROGRESS \$ 13,193,881

The Parish has committed to spending approximately \$29 million to complete the above projects.

NOTE 7 - PENSION PLAN

Parochial Employees' Retirement System of Louisiana

Plan Description

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

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and certain elected parish officials are eligible to participate in the system. Under Plan A, employees hired prior to January 1, 2007 who retire at or after age 65 with at least 7 years of creditable service, or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of creditable service. Employees hired on or after January 1, 2007 who retire at or after age 67 with at least 7 years of creditable service, at or after age 62 with at least 10 years of creditable service, or at or after age 55 with at least 30 years of creditable service are entitled to the retirement benefits described above. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one per cent of final average

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014

NOTE 7 - PENSION PLAN (CONTINUED)

salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980, plus 3 per cent of final-average salary for each year of service credited after the revision date. Final-average salary shall be defined as the average of the highest consecutive 36 months' salary for members hired prior to January 1, 2007. For members hired January 1, 2007 and later, final-average salary shall be defined as the average of the highest consecutive 60 months' salary. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

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

Funding Policy

Under Plan A, Members are required by statute to contribute 9.5 percent of their annual covered salary and the Council is required to contribute at an actuarially determined rate. The current employer contribution rate is 15.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish (except Orleans and East Baton Rouge Parishes). These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the St. John the Baptist Parish Council are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year.

Firefighters' Retirement System

Plan Description

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

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014

NOTE 7 - PENSION PLAN (CONTINUED)

plan benefits attributable to their employer's contributions. Benefits are payable over the employees' lives in the form of a monthly annuity.

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

Funding Policy

Contributions for all members are established by statute at 8.0% of earnable compensation. The contributions are deducted from the member's salary and remitted by the participating agency. According to state statute, contributions for all employers are actuarially determined each year. The employer's contribution rate was 28.25% through June 30, 2014. Effective July 1, 2014, the employer's contribution rate increased to 29%.

Basis of Accounting

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

Method Used to Value Investments

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014**

NOTE 7 - PENSION PLAN (CONTINUED)

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

	December 31,		
	2012	2013	2014
Employer required contribution rate	15.75%	16.75%	16.00%
Covered payroll	\$ 8,245,498	\$ 9,716,198	\$ 9,975,003
Required employer contributions	\$ 1,298,666	\$ 1,627,474	\$ 1,596,000
Actual Parish contributions	\$ 1,298,666	\$ 1,627,474	\$ 1,596,000

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

	December 31,		
	2012	2013	2014
Employer required contribution rate	23.25%/24%	24%/28.25%	28.25%/29.25%
Covered payroll	\$ 1,858,173	\$ 1,701,087	\$ 1,954,874
Required employer contributions	\$ 438,870	\$ 441,607	\$ 489,286
Actual Parish contributions	\$ 438,870	\$ 441,607	\$ 489,286

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS

Plan Description. St. John the Baptist Parish Council's medical benefits are provided through a comprehensive medical plan and are made available to employees upon actual retirement.

Most employees are covered by the Parochial Employees' Retirement System of Louisiana, whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service. For employees hired on and after January 1, 2007 retirement eligibility (D.R.O.P. entry) provisions are as follows: age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service.

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014**

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

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

Effective 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 Council'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>2014</u>	<u>2013</u>
Normal cost	\$ 828,334	\$ 953,196
30-year UAL amortization amount	<u>1,221,144</u>	<u>1,424,708</u>
Annual required contribution (ARC)	<u>\$ 2,049,478</u>	<u>\$ 2,377,904</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014**

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Net Post-employment Benefit Obligation (Asset) – The table below shows the Council’s Net Other Post-employment Benefit (OPEB) Obligation for fiscal years ending December 31:

	<u>2014</u>	<u>2013</u>
Beginning Net OPEB Obligation	\$ 8,250,599	\$ 6,682,207
Annual required contribution	2,049,478	2,377,904
Interest on Net OPEB Obligation	330,113	267,289
ARC Adjustment	<u>(477,262)</u>	<u>(411,291)</u>
OPEB Cost	1,902,329	2,233,902
Contribution to Irrevocable Trust	-	-
Current year retiree premium	<u>(620,641)</u>	<u>(665,510)</u>
Change in Net OPEB Obligation	<u>1,281,688</u>	<u>1,568,392</u>
Ending Net OPEB Obligation	<u>\$ 9,532,287</u>	<u>\$ 8,250,599</u>

The following table shows the Council’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, 2014	\$ 1,902,329	32.63%	\$ 9,532,287
December 31, 2013	\$ 2,233,902	29.79%	\$ 8,250,599
December 31, 2012	\$ 2,137,339	30.60%	\$ 6,682,207

Funded Status and Funding Progress – In 2014 and 2013, the Council 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, 2014 actuarial valuation, the most recent valuation, the Actuarial Accrued Liability (AAL) at the end of the year December 31, 2014 was \$21,960,578 which is defined as that portion, as determined by a particular actuarial cost method (the Council uses the Projected Unit Credit Cost Method), of the actuarial present value of post-employment plan benefits and expenses which is not provided by normal cost.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

	2014
Actuarial Accrued Liability (AAL)	\$ 21,960,578
Actuarial Value of Plan Assets (AVP)	-
Unfunded Act. Accrued Liability (UAAL)	\$ 21,960,578
 Funded Ratio (AVP/AAL)	 0.00%
 Covered Payroll (active plan members)	 \$ 9,016,685
UAAL as a percentage of covered payroll	243.55%

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 Council and its employee plan members) at the time of the valuation and on the pattern of sharing costs between the Council 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 Council 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.

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%.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

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.

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.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014**

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

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,	2014	2013	2012
OPEB Cost	\$ 1,902,329	\$ 2,233,902	\$ 2,137,339
Contribution	-	-	-
Retiree premium	620,641	665,510	654,074
Total contribution and premium	620,641	665,510	654,074
Change in net OPEB obligation	\$ 1,281,688	\$ 1,568,392	\$ 1,483,265
% of contribution to cost	0.00%	0.00%	0.00%
% of contribution plus premium to cost	32.63%	29.79%	30.60%

NOTE 9 - ACCOUNTS, SALARIES, AND OTHER PAYABLES

The following is a summary of accounts, contracts, salaries, and other payables as of December 31, 2014.

	Class of Payable				
	Salaries	Withholdings	Contracts	Accounts	Total
General Fund	\$ 138,242	\$ 266,528	\$ -	\$ 412,806	\$ 817,576
Road & Bridges	74,604	133,685	172,537	856,331	1,237,157
2014 General Obligation	-	-	87,391	316,408	403,799
Solid Waste	-	-	-	302,492	302,492
Mosquito Control	-	-	-	59,580	59,580
Utilities	55,954	115,404	42,827	1,530,639	1,744,824
Sewerage	54,833	120,304	-	288,235	463,372
Non-major funds	33,924	9,241	682,441	1,835,143	2,560,749
Total	\$ 357,557	\$ 645,162	\$ 985,196	\$ 5,601,634	\$ 7,589,549

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014**

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, 2014:

<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	\$ 601,760	\$ 25,480
Garyville Rescue Pumper	<u>340,745</u>	5.25	07/08/16	<u>82,760</u>	<u>6,573</u>
Total Leases Payable	<u>\$1,231,106</u>			<u>\$ 684,520</u>	<u>\$ 32,053</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, 2014:

<u>Year Ended</u>	<u>Governmental Funds</u>
2015	\$ 358,286
2016	<u>358,287</u>
Total Minimum Lease Payments	716,573
Less: Amounts Representing Interest	<u>(32,053)</u>
Present Value of Net Minimum Lease Payments	<u>\$ 684,520</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014

NOTE 11 - LONG-TERM DEBT

The following is a summary of long-term debt transactions of the Parish for the year ended December 31, 2014:

	Balance 1/1/14	Issues Additions Adjustments	Payments Expenditures Adjustments	Balance 12/31/14	Due Within One Year
Governmental Activities					
General Obligation Bonds	\$ 43,300,000	\$ 18,000,000	\$ (2,820,000)	\$ 58,480,000	\$ 2,895,000
Certificates of Indebtedness	1,393,000	-	(426,000)	967,000	444,000
Public Improvement Bonds	17,035,000	-	(2,060,000)	14,975,000	695,000
Sales Tax & Revenue Bonds	4,434,000	-	(731,000)	3,703,000	770,000
State Revolving Fund Loan	402,445	542,870	(43,000)	902,315	46,000
Capital Lease Obligations	186,637	890,361	(392,478)	684,520	337,032
Net OPEB Obligation	8,250,599	1,902,329	(620,641)	9,532,287	-
Premium	<u>500,625</u>	<u>3,312</u>	<u>(59,050)</u>	<u>444,887</u>	<u>-</u>
Total Governmental Activities	<u>75,502,306</u>	<u>21,338,872</u>	<u>(7,152,169)</u>	<u>89,689,009</u>	<u>5,187,032</u>
Business-Type Activities					
Revenue Bonds	4,470,000	-	(255,000)	4,215,000	255,000
State Revolving Fund Loans	<u>158,478</u>	<u>498,390</u>	<u>(17,000)</u>	<u>639,868</u>	<u>24,000</u>
Total Business-type Activities	<u>4,628,478</u>	<u>498,390</u>	<u>(272,000)</u>	<u>4,854,868</u>	<u>279,000</u>
Total Long-Term Debt	<u>\$ 80,130,784</u>	<u>\$ 21,837,262</u>	<u>\$ (7,424,169)</u>	<u>\$ 94,543,877</u>	<u>\$ 5,466,032</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014

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-1995	07/01/95	\$ 800,000	5.3-10.0	01/01/15	\$ -	\$ -
Public Improvement Bonds, Series ST-2010	03/01/10	15,000,000	2.0-4.1	12/01/29	<u>14,975,000</u>	<u>5,358,756</u>
Total Public Improvement Bonds					<u>14,975,000</u>	<u>5,358,756</u>
<u>General Obligation Bonds</u>						
General Obligation Bonds - Series 2004	11/01/04	8,300,000	3.5-5.0	03/01/24	-	-
General Obligation Bonds - Series 2005	02/01/05	1,200,000	.1-5.95	03/01/24	60,000	1,785
General Obligation Refunding Bonds - Series 2008	11/06/08	4,560,000	3.59%	03/01/18	2,020,000	148,626
General Obligation Bonds – Series 2009	08/01/09	29,500,000	3.62-4.75	03/01/29	24,840,000	8,687,300
General Obligation Refunding Bonds - Series 2011	10/12/11	8,545,000	2.0-5.0	03/01/22	7,580,000	1,401,175
General Obligation Refunding Bonds Series 2013	11/13/13	6,050,000	2.25	03/01/24	5,980,000	723,488
General Obligation Bonds – Series 2014	05/13/14	18,000,000	2.0-3.0	3/1/34	<u>18,000,000</u>	<u>5,762,250</u>
Total General Obligation Bonds					<u>58,480,000</u>	<u>16,724,624</u>
<u>Certificates of Indebtedness</u>						
Certificate of Indebtedness-2004	10/20/04	723,000	4.78	04/01/20	359,000	46,247
Certificate of Indebtedness-2005	06/07/05	750,000	3.80	04/01/15	90,000	1,710
Certificate of Indebtedness-2007	11/08/07	600,000	4.08	04/01/17	240,000	15,300
Certificate of Indebtedness-2007A	12/21/07	200,000	4.25	04/01/17	69,000	4,484
Certificate of Indebtedness-2011	02/15/11	800,000	2.67	04/01/15	<u>209,000</u>	<u>2,090</u>
Total Certificates of Indebtedness					<u>967,000</u>	<u>69,831</u>
<u>Sales Tax & Revenue Bonds</u>						
Series 2005	02/01/05	1,300,000	3.5-6.0	02/01/20	635,000	81,178
Series 2006	02/01/06	765,000	0.1-6.0	02/01/20	390,000	58,460
Series 2006 (2)	08/21/06	5,650,000	4.18	04/01/18	2,229,000	191,632
Series 2006A	09/26/06	550,000	4.18	04/01/18	214,000	18,392
Revenue Bonds Series 2009	08/4/09	430,000	1.50-4.25	08/01/19	<u>235,000</u>	<u>27,625</u>
Total Sales Tax & Revenue Bonds					<u>3,703,000</u>	<u>377,287</u>
<u>Loans</u>						
State Revolving Fund Loan	10/19/12	1,359,000	.45	12/01/32	<u>902,315</u>	<u>39,606</u>
Total Loans					<u>902,315</u>	<u>39,606</u>
Total Governmental					<u>79,027,315</u>	<u>22,570,104</u>
Business-type Activities:						
<u>Revenue Bonds</u>						
Water Revenue Utility Bonds Series 2012	03/20/12	4,870,000	1.2-2.95	12/1/28	<u>4,215,000</u>	<u>915,733</u>
Total Revenue Bonds					<u>4,215,000</u>	<u>915,733</u>
<u>Loans</u>						
State Revolving Fund Loan	9/18/13	5,500,000	.0295	12/1/32	<u>639,868</u>	<u>204,976</u>
Total Loans					<u>639,868</u>	<u>204,976</u>
Total Business-type					<u>\$ 4,854,868</u>	<u>\$ 1,120,709</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014**

NOTE 11 - LONG-TERM DEBT (CONTINUED)

Annual debt service to maturity on bonds and certificates, including interest of \$23,690,813, 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
2015	\$ 5,808,396	\$ 1,283,106	\$ 910,007	\$ 472,133	\$ 50,060	\$ 8,523,702	\$ 363,355	\$ 39,863	\$ 403,218
2016	5,829,012	1,297,256	908,338	179,063	50,854	8,264,523	368,765	43,168	411,933
2017	5,835,670	1,310,356	912,388	179,326	50,642	8,288,382	363,598	43,431	407,029
2018	5,846,410	1,319,756	910,810	65,692	51,430	8,194,098	363,033	43,664	406,697
2019	5,300,538	1,327,556	244,526	68,183	51,214	6,992,017	366,823	43,867	410,690
2020-2024	24,362,450	6,761,580	194,218	72,434	258,800	31,649,482	1,828,590	221,356	2,049,946
2025-2029	17,318,839	7,034,146	-	-	266,148	24,619,133	1,476,569	225,842	1,702,411
2030-2034	<u>4,903,309</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>162,774</u>	<u>5,066,083</u>	<u>-</u>	<u>183,653</u>	<u>183,653</u>
Total debt service To maturity	<u>\$ 75,204,624</u>	<u>\$ 20,333,756</u>	<u>\$ 4,080,287</u>	<u>\$ 1,036,831</u>	<u>\$ 941,922</u>	<u>\$ 101,597,420</u>	<u>\$ 5,130,733</u>	<u>\$ 844,844</u>	<u>\$ 5,975,577</u>
Less amounts representing interest:									
2015	\$ 2,013,396	\$ 588,106	\$ 140,007	\$ 28,133	\$ 4,060	\$ 2,773,702	\$ 108,355	\$ 15,863	\$ 124,218
2016	1,889,012	567,256	107,338	18,063	3,854	2,585,523	103,765	18,168	121,933
2017	1,760,670	545,356	73,388	11,326	3,642	2,394,382	98,598	17,431	116,029
2018	1,621,410	514,756	37,810	6,692	3,430	2,184,098	93,033	16,664	109,697
2019	1,475,538	482,556	14,526	4,183	3,214	1,980,017	86,823	15,867	102,690
2020-2024	5,262,450	1,871,580	4,218	1,434	12,799	7,152,481	323,590	66,356	389,946
2025-2029	2,298,839	789,146	-	-	7,149	3,095,134	101,569	41,842	143,411
2030-2034	<u>403,309</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,459</u>	<u>404,768</u>	<u>-</u>	<u>12,785</u>	<u>12,785</u>
Total Interest	<u>16,724,624</u>	<u>5,358,756</u>	<u>377,287</u>	<u>69,831</u>	<u>39,607</u>	<u>22,570,105</u>	<u>915,733</u>	<u>204,976</u>	<u>1,120,709</u>
Total principal	<u>\$ 58,480,000</u>	<u>\$ 14,975,000</u>	<u>\$ 3,703,000</u>	<u>\$ 967,000</u>	<u>\$ 902,315</u>	<u>\$ 79,027,315</u>	<u>\$ 4,215,000</u>	<u>\$ 639,868</u>	<u>\$ 4,854,868</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014

NOTE 11 - LONG-TERM DEBT (CONTINUED)

General Obligation Bonds, totaling \$43,300,000 are secured by an annual ad valorem tax levy. In accordance with Louisiana Revised Statute 39:562, the Council is legally restricted from incurring long-term bonded debt in excess of 35 percent of the assessed value of property in the Parish. The statute also states the Parish is restricted from incurring long-term bonded debt in excess of 10 percent of assessed value for any one purpose. The statutory debt limit for the Parish is reported in the Statistical Section of the Parish's Comprehensive Annual Financial Report. The total indebtedness secured by ad valorem taxes totaled \$58,480,000.

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, 2014

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, 2014, \$22,157,909 of bonds outstanding are considered defeased.

NOTE 12 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of December 31, 2014, is as follows:

	Payable Funds				Total
	Governmental Activities				
	General Fund	Sales Tax District	Road & Bridges	Non-Major Funds	
<u>Receivable Funds</u>					
Governmental Activities					
General Fund	\$ -	\$ -	\$ 149,839	\$ 444,408	\$ 594,247
Road & Bridges	112	100,000	-	-	940,814
Non-Major Funds	464,033	-	-	309,999	774,032
Sub-total	<u>464,145</u>	<u>100,000</u>	<u>149,839</u>	<u>1,595,109</u>	<u>2,309,093</u>
Business-Type Activities					
Utilities	39,122	-	13,017	827,751	879,890
Sewerage	159,834	-	-	130,938	290,772
Sub-total	<u>663,101</u>	<u>-</u>	<u>13,017</u>	<u>958,689</u>	<u>1,170,662</u>
Total	<u>\$1,393,948</u>	<u>\$ 100,000</u>	<u>\$ 162,856</u>	<u>\$2,553,798</u>	<u>\$ 3,479,755</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014**

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

	Payable Funds			
	Business-type Activities			
	Solid Waste Fund	Utilities Fund	Sewerage Fund	Total
<u>Receivable Funds</u>				
Governmental Activities				
General Fund	\$ 10,037	\$ 493,585	\$ 37,493	\$ 541,115
Sales Tax District	-	-	1,629,607	1,629,607
Road & Bridges	-	16,785	14,591	31,376
Non-Major Funds	-	169,132	-	169,132
Sub-total	<u>10,037</u>	<u>679,502</u>	<u>1,681,691</u>	<u>2,371,230</u>
Business-Type Activities				
Solid Waste	-	2,060,284	-	2,060,284
Mosquito	-	231,848	-	231,848
Utilities	-	-	239,083	239,083
Sewerage	-	1,687,033	-	1,687,033
Sub-total	<u>-</u>	<u>3,979,165</u>	<u>239,083</u>	<u>4,218,248</u>
Total	<u>\$ 10,037</u>	<u>\$4,658,667</u>	<u>\$ 1,920,774</u>	<u>\$ 6,589,478</u>

	Due From Other Funds	Due To Other Funds	Net Internal Balances
Governmental Activities	\$ 4,680,323	\$ (3,479,755)	\$ 1,200,568
Business-Type Activities	5,388,910	(6,589,478)	(1,200,568)
Total	<u>\$ 10,069,233</u>	<u>\$(10,069,233)</u>	<u>\$ -</u>

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

A summary of interfund transfers at December 31, 2014, are as follows:

	Governmental Activities					
	Transfers In:					
	General Fund	Sales Tax District	Road & Bridges	2014 GOB	Non-Major Funds	Total
<u>Transfers Out:</u>						
Governmental Activities						
General Fund	\$ -	\$ -	\$ 705,577	\$ -	\$3,134,362	\$ 3,839,939
Road & Bridges	-	4,650,000	-	-	560,860	5,210,860
1992 GO Sinking	-	-	-	3,312	-	3,312
Non-Major Funds	<u>207,000</u>	<u>3,167,244</u>	<u>40,819</u>	<u>-</u>	<u>1,269,521</u>	<u>4,684,584</u>
Sub-total	<u>207,000</u>	<u>7,817,244</u>	<u>746,396</u>	<u>3,312</u>	<u>4,964,743</u>	<u>13,738,695</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014

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

Business-Type Activities						
Mosquito	-	-	-	-	75,000	75,000
Utilities	-	1,300,000	56,707	-	821,872	2,271,137
Sewerage	-	<u>1,900,000</u>	-	-	<u>118,551</u>	<u>2,018,551</u>
Sub-total	-	<u>3,200,000</u>	<u>56,707</u>	-	<u>1,015,423</u>	<u>4,364,688</u>
Total	<u>\$ 207,000</u>	<u>\$11,117,244</u>	<u>\$ 795,661</u>	<u>\$ 3,312</u>	<u>\$ 5,980,166</u>	<u>\$ 18,103,383</u>

	<u>Business-type Activities</u>			
	<u>Transfers In:</u>			
	<u>Utilities</u>	<u>Sewerage</u>	<u>Mosquito</u>	<u>Total</u>
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	
<u>Transfers Out:</u>				
Governmental Activities				
General Fund	\$ 801,437	\$ 772,680	\$ 13,022	\$ 1,587,139
Road & Bridges	62,596	62,596	-	125,192
Non-Major Funds	<u>14,013</u>	<u>14,013</u>	-	<u>28,026</u>
Sub-total	<u>878,046</u>	<u>849,289</u>	<u>13,022</u>	<u>1,740,357</u>
Business-Type Activities				
Utilities	-	177,367	-	177,367
Sewerage	<u>192,103</u>	-	-	<u>192,103</u>
Sub-total	<u>192,103</u>	<u>177,367</u>	-	<u>369,470</u>
Total	<u>\$1,070,149</u>	<u>\$ 1,026,656</u>	<u>\$ 13,022</u>	<u>\$ 2,109,827</u>

	<u>Transfers</u>	<u>Transfers</u>	<u>Net</u>
	<u>In</u>	<u>Out</u>	<u>Transfers</u>
Governmental Activities	\$ 15,479,052	\$ (18,103,383)	\$ (2,624,331)
Business-Type Activities	<u>4,734,158</u>	<u>(2,109,827)</u>	<u>2,624,331</u>
Total	<u>\$ 20,213,210</u>	<u>\$ (20,213,210)</u>	<u>\$ -</u>

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.

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 \$69,538.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014

NOTE 13 - CRIMINAL COURT FUND

Louisiana Revised Statutes, at LSA-R.S. 15:571.11 requires that one-half of any surpluses remaining in the Criminal Court Fund at year-end shall be transmitted to the Parish's General Fund. At December 31, 2014, 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 \$0 to approximately \$835,000.

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 \$3 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 Single Audit Act of 1984 and 1996 Amendments 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.

See Note 20 for additional information on the Council's investigation of the Parish President and the Parish's administrative practices for possible violations of State law and/or the Parish Charter.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014**

NOTE 15 – FUND BALANCE

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

	General Fund	Sales Tax District	Roads and Bridges	1992 General Obligation Sinking	2010 Sewer Construction Bond	2014 General Obligation Bond Construction	Non-major Governmental Funds	Total
Nonspendable:								
Prepays	\$ 48,645	\$ -	\$ 70,698	\$ -	\$ -	\$ -	\$ 31,239	\$ 150,582
Total Nonspendable	<u>48,645</u>	<u>-</u>	<u>70,698</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,239</u>	<u>150,582</u>
Restricted:								
Debt service	-	-	-	12,075,688	-	-	2,668,381	14,744,069
Special programs	-	7,161,442	1,671,802	-	-	-	20,339,277	29,172,521
Total Restricted	<u>-</u>	<u>7,161,442</u>	<u>1,671,802</u>	<u>12,075,688</u>	<u>-</u>	<u>-</u>	<u>23,007,658</u>	<u>43,916,590</u>
Committed:								
Capital projects	-	-	-	-	13,936,598	15,377,188	6,047,358	35,361,074
Total Committed	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,936,598</u>	<u>15,377,188</u>	<u>6,047,358</u>	<u>35,361,074</u>
Unassigned	1,959,864	-	-	-	-	-	-	1,959,864
Total	<u>\$ 2,008,509</u>	<u>\$ 7,161,442</u>	<u>\$ 1,742,500</u>	<u>\$ 12,075,688</u>	<u>\$ 13,936,598</u>	<u>\$ 15,377,118</u>	<u>\$ 29,086,255</u>	<u>\$ 81,388,110</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014**

NOTE 16 - PAYABLE FROM RESTRICTED ASSETS

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

	Utilities System
Customer deposits	\$ 1,285,479
Current portion of bonds payable	255,000
Accrued interest payable	9,661
Total	\$ 1,550,140

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, 2014 were as follows:

	Library
Bank accounts per Statement of Net Position	\$ 5,144,173

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, 2014**

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

	<u>Library</u>
Bank accounts Per Bank	\$ <u>5,283,898</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>5,312,713</u>
--	---------------------

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, 2014 are as follows:

	<u>Library</u>
Equipment & furniture	\$ 1,139,484
Library books	3,604,863
Buildings	5,012,178
Land	<u>40,000</u>
Subtotal	9,796,525
Less: Accumulated Depreciation	<u>(4,546,748)</u>
Total	<u>\$ 5,249,777</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014**

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

C. PENSION PLAN

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

The following provides certain disclosures for the Library contributions to the plan:

<u>Library</u>	<u>December 31,</u>		
	<u>2012</u>	<u>2013</u>	<u>2014</u>
Employer required contribution rate	15.75%	16.75%	16%
Covered payroll	\$ 1,017,385	\$ 1,093,104	\$ 1,156,062
Required employer contributions	\$ 160,309	\$ 183,095	\$ 184,970
Library contributions	\$ 160,309	\$ 183,095	\$ 184,970

D. OTHER POST-EMPLOYMENT BENEFITS

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

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

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014

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

a pay-as-you-go basis; therefore, no funds are reserved for payment of future health insurance premiums. For the year ended December 31, 2014, 2013, and 2012, 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	\$ 99,072
30 year UAL amortization amount	<u>118,951</u>
Annual required contribution (ARC)	218,023

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

Annual required contribution (ARC)	\$ 218,023
Interest on net OPEB obligation	25,081
Adjustments to Annual Required Contribution	<u>(36,261)</u>
Annual OPEB cost	206,843
Contributions made	<u>(84,711)</u>
Increase in net OPEB obligation	122,132
Net OPEB obligation at beginning of year	<u>\$ 881,271</u>
Net OPEB obligation at end of year	<u><u>\$ 1,003,403</u></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 2014 was, \$206,843, 44%, and \$1,003,403.

Funded Status and Funding Progress. As of December 31, 2014, the actuarial accrued liability for benefits was \$2,056,920, all of which was unfunded. The covered payroll (annual payroll of active employees covered by the plan) was \$1,152,500, and the ratio of the unfunded actuarial accrued liability (UAAL) to the covered payroll was 179%.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014

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

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.

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014**

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

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

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

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

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

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

E. OTHER LONG-TERM DEBT

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

1. Accrued Annual Leave

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

	<u>Unused Annual Leave</u>
Long-term obligations payable at December 31, 2013	\$ 80,842
Additions	81,953
Deductions	<u>(81,478)</u>
Long-term obligations payable at December 31, 2014	<u>\$ 81,317</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014**

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

2. Operating Leases

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

<u>Year Ending December 31,</u>	<u>Amount</u>
2015	\$ 14,520
2016	14,520
2017	14,224
2018	<u>7,174</u>
Total	<u>\$ 50,438</u>

NOTE 19 – DEFERRED INFLOWS OF RESOURCES

At December 31, 2014, the Parish has unavailable revenues as follows:

Governmental Activities	
Federal Grant	\$ 1,727,810
State – Other	289,210
State Revenue Sharing	49,957
Other Revenues	<u>34,817</u>
Total Governmental Funds	<u>2,101,794</u>
Disaster Grant recognized as revenue on the Government-wide in 2014	<u>(2,101,794)</u>
Total Government-wide	<u>\$ -0-</u>

NOTE 20 – SUBSEQUENT EVENTS

The Parish has evaluated subsequent events through June 20, 2015, and identified the following subsequent events to be disclosed:

On May 2, 2015, the citizens of the Parish approved a 10 year renewal of the 1 mill ad valorem tax, due to expire on December 31, 2015, for the purpose of constructing, operating, and maintaining the Parish courthouse, jail, and certain office buildings of the Parish.

On May 29, 2015, the Parish's Tax Collector entered into a settlement with a business in the Parish over disputed sales tax. The Parish received approximately \$4.8 million in one-time sales taxes related to this settlement.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014

NOTE 20 – SUBSEQUENT EVENTS (CONTINUED)

Council Investigation

At its June 8, 2015 meeting, the Council voted to launch an investigation of the Parish's administrative practices based on findings and recommendations of the Parish District Attorney that questioned the employment of Special Assistants, benefits paid to temporary employees, and compliance with State budget laws, among other matters. At its June 19, 2015 meeting, the Council requested the Louisiana Attorney General and the Legislative Auditor to conduct such investigation of the Parish President and the Parish's administrative practices for possible violation of State law and/or the Parish Charter.

The ultimate resolution of the investigations and their effect, if any, on the Parish's financial statements is not known as of the date of this report.

**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, 2014**

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%
1/1/2013	-	\$ 22,418,179	\$ 22,418,179	0%	\$ 9,268,017	241.89%
1/1/2012	-	\$ 21,336,158	\$ 21,336,158	0%	\$ 8,990,889	237.31%

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
GENERAL FUND
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem	\$ 2,251,506	\$ 2,181,131	\$ 2,181,131	\$ -
Licenses and permits	1,745,450	1,844,085	1,800,738	(43,347)
Intergovernmental revenues:				
Federal grants	-	1,850	100,306	98,456
State funds:				
State revenue sharing	65,000	64,176	22,640	(41,536)
Other	190,000	98,456	80,780	(17,676)
Fees, charges, and commissions	175,500	125,838	76,405	(49,433)
Interest Income	5,000	2,720	2,720	-
Other revenue	64,000	136,610	138,031	1,421
Total Revenues	<u>4,496,456</u>	<u>4,454,866</u>	<u>4,402,751</u>	<u>(52,115)</u>
Expenditures				
General government	7,323,684	7,510,957	7,554,514	(43,557)
Public safety	872,750	803,417	803,417	-
Health and welfare	352,603	275,861	204,455	71,406
Capital Outlay	-	-	58,346	(58,346)
Debt service	1,177,676	1,173,504	1,173,505	(1)
Total Expenditures	<u>9,726,713</u>	<u>9,763,739</u>	<u>9,794,237</u>	<u>(30,498)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(5,230,257)</u>	<u>(5,308,873)</u>	<u>(5,391,486)</u>	<u>(82,613)</u>
Other Financing Sources (Uses)				
Transfers in	5,418,867	5,427,081	5,427,078	(3)
Transfers out	(117,000)	(207,000)	(207,000)	-
Total Other Financing Sources (Uses)	<u>5,301,867</u>	<u>5,220,081</u>	<u>5,220,078</u>	<u>(3)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	71,610	(88,792)	(171,408)	(82,616)
Fund Balance, Beginning of Year	<u>2,179,917</u>	<u>2,179,917</u>	<u>2,179,917</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,251,527</u>	<u>\$ 2,091,125</u>	<u>\$ 2,008,509</u>	<u>\$ (82,616)</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, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Sales and use	\$ 8,569,420	\$ 8,459,370	\$ 8,459,369	\$ (1)
Interest Income	43,260	22,341	22,341	-
Total Revenues	<u>8,612,680</u>	<u>8,481,711</u>	<u>8,481,710</u>	<u>(1)</u>
Expenditures				
General government	-	725	725	-
Total Expenditures	<u>-</u>	<u>725</u>	<u>725</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>8,612,680</u>	<u>8,480,986</u>	<u>8,480,985</u>	<u>(1)</u>
Other Financing Sources (Uses)				
Transfers out	<u>(11,321,256)</u>	<u>(11,117,244)</u>	<u>(11,117,244)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(11,321,256)</u>	<u>(11,117,244)</u>	<u>(11,117,244)</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>(2,708,576)</u>	<u>(2,636,258)</u>	<u>(2,636,259)</u>	<u>(1)</u>
Fund Balance, Beginning of Year	<u>9,797,701</u>	<u>9,797,701</u>	<u>9,797,701</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 7,089,125</u>	<u>\$ 7,161,443</u>	<u>\$ 7,161,442</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Sales and use	\$ 3,528,070	\$ 3,354,608	\$ 3,354,608	\$ -
Intergovernmental revenues:				
Federal grants	-	3,725,991	3,747,504	21,513
State funds:				
Parish transportation	540,800	506,952	506,952	-
Other	15,500	-	-	-
Fees, charges, and commissions	111,980	114,850	114,850	-
Fines and forfeitures	50,000	105,608	75,676	(29,932)
Interest Income	4,200	2,387	2,387	-
Other revenue	101,840	61,983	61,983	-
Total Revenues	<u>4,352,390</u>	<u>7,872,379</u>	<u>7,863,960</u>	<u>(8,419)</u>
Expenditures				
Transportation	6,944,881	6,878,465	7,124,585	(246,120)
Capital Outlay	1,975,500	5,239,557	5,058,944	180,613
Total Expenditures	<u>8,920,381</u>	<u>12,118,022</u>	<u>12,183,529</u>	<u>(65,507)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(4,567,991)</u>	<u>(4,245,643)</u>	<u>(4,319,569)</u>	<u>(73,926)</u>
Other Financing Sources (Uses)				
Transfers in	5,180,747	5,292,047	5,336,053	44,006
Transfers out	(778,786)	(795,661)	(795,661)	-
Total Other Financing Sources (Uses)	<u>4,401,961</u>	<u>4,496,386</u>	<u>4,540,392</u>	<u>44,006</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>(166,030)</u>	<u>250,743</u>	<u>220,823</u>	<u>(29,920)</u>
Fund Balance, Beginning of Year	<u>1,521,676</u>	<u>1,521,676</u>	<u>1,521,677</u>	<u>1</u>
Fund Balance, End of Year	<u>\$ 1,355,646</u>	<u>\$ 1,772,419</u>	<u>\$ 1,742,500</u>	<u>\$ (29,919)</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2014

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.

OTHER SUPPLEMENTARY INFORMATION

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF COUNCIL MEMBERS
COMPENSATION
For the Year Ended December 31, 2014**

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	11,944
Ranney Wilson, District II	11,830
Lennix Madere, Jr., District III	11,830
Marvin Perriloux, District IV	11,830
Larry Snyder, District VI	11,830
Michael P. Wright, District V	8,230
Cheryl Millet, District VII	<u>8,230</u>
 Parish Council Total	 <u>\$105,380*</u>

* Total compensation includes travel stipends of \$28,800

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS
AND OTHER PAYMENTS TO PARISH PRESIDENT
For the Year Ended December 31, 2014**

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	22,944
Benefits - Insurance	13,725
Conference travel	13,488
Car allowance	9,600
Cell phone	1,559
Dues	1,264
Registration fees	660
Special meals	487
Reimbursements	<u>38</u>
 Total	 <u>\$ 207,163</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2014

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, 2014

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

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

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

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

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

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

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

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

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

Isaac Recovery CDBG Fund – This fund is used to account for the Federal CDBG program related to Hurricane Issac recovery projects. 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.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
For the Year Ended December 31, 2014**

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

DEBT SERVICE FUNDS

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

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

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

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.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
For the Year Ended December 31, 2014**

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

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

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ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2014

	Special Revenue					
	Health Unit Tax	ARC Maintenance	Juvenile Detention Center	Ambulance	Convention Center	Senior Citizens Tax
Assets						
Cash and cash equivalents	\$ 645,436	\$ 341,065	\$ 938,857	\$ 24,407	\$ 543,976	\$ 22,756
Receivables, net						
Accounts	-	-	-	16,601	-	-
Ad valorem taxes	397,088	401,238	413,596	-	-	409,499
Sales & Use	-	-	-	-	-	-
Other	25	-	-	-	-	-
Due from other funds	-	-	-	158,285	-	-
Due from other governments	10,821	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	\$ 1,053,370	\$ 742,303	\$ 1,352,453	\$ 199,293	\$ 543,976	\$ 432,255
Liabilities and Fund Balance						
Liabilities						
Accounts and salaries payable	\$ 9,798	\$ 58,055	\$ 19,956	\$ 27,876	\$ 8,170	\$ -
Contracts payable	-	-	-	-	-	-
Due to other funds	10,661	-	44,586	-	17,410	-
Other Liabilities	-	-	-	-	21,935	-
Total liabilities	20,459	58,055	64,542	27,876	47,515	-
Deferred Inflows of Resources						
Unavailable revenue	-	-	-	-	-	-
Total Deferred inflows of resources	-	-	-	-	-	-
Fund balance						
Nonspendable	-	-	-	-	-	-
Restricted	1,032,911	684,248	1,287,911	171,417	496,461	432,255
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balance	1,032,911	684,248	1,287,911	171,417	496,461	432,255
Total Liabilities Deferred Inflows and Fund Balance	\$ 1,053,370	\$ 742,303	\$ 1,352,453	\$ 199,293	\$ 543,976	\$ 432,255

Special Revenue

Hurricane Isaac	Economic Development	Airport Authority	Communication District	Civil Defense	Street Lighting	Land Escrow	LaPlace Volunteer Fire Department	Reserve Volunteer Fire Department	Westbank Volunteer Fire Department
\$ 11,586	\$ 1,518,502	\$ 70,612	\$ 1,838,899	\$ 653,169	\$ 1,325,533	\$ 7	\$ 4,123,310	\$ 260,806	\$ 353,098
-	-	-	120,635	-	-	-	-	-	-
-	-	-	-	-	1,539,504	-	-	-	-
-	567,302	-	-	-	-	-	189,427	81,074	54,176
-	-	-	-	-	-	-	-	-	-
-	-	-	8,194	47,860	369,700	-	69,437	90,566	186
454,230	-	-	-	-	13,729	-	1,045	1,560	4,542
-	-	-	19,134	-	-	-	-	-	-
<u>\$ 465,816</u>	<u>\$ 2,085,804</u>	<u>\$ 70,612</u>	<u>\$ 1,986,862</u>	<u>\$ 701,029</u>	<u>\$ 3,248,466</u>	<u>\$ 7</u>	<u>\$ 4,383,219</u>	<u>\$ 434,006</u>	<u>\$ 412,002</u>
\$ -	\$ 65,331	\$ -	\$ 14,123	\$ 31,971	\$ 101,926	\$ -	\$ 112,392	\$ 4,972	\$ 10,511
-	-	-	-	-	-	-	-	-	-
465,816	100,688	-	30,379	19,228	32,647	-	42,143	29,034	8,108
-	-	-	-	-	-	-	-	-	-
465,816	166,019	-	44,502	51,199	134,573	-	154,535	34,006	18,619
454,230	-	-	-	-	-	-	-	-	-
454,230	-	-	-	-	-	-	-	-	-
-	-	-	19,134	-	-	-	-	-	-
(454,230)	1,919,785	70,612	1,923,226	649,830	3,113,893	7	4,228,684	400,000	393,383
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
(454,230)	1,919,785	70,612	1,942,360	649,830	3,113,893	7	4,228,684	400,000	393,383
<u>\$ 465,816</u>	<u>\$ 2,085,804</u>	<u>\$ 70,612</u>	<u>\$ 1,986,862</u>	<u>\$ 701,029</u>	<u>\$ 3,248,466</u>	<u>\$ 7</u>	<u>\$ 4,383,219</u>	<u>\$ 434,006</u>	<u>\$ 412,002</u>

(Continued)

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
December 31, 2014

	Special Revenue						
	Garyville Volunteer Fire Department	Fire Services	Criminal Court	Recreation Fund	CDBG	Isaac Recovery CDBG	Animal Shelter
Assets							
Cash and cash equivalents	\$ 327,213	\$ 2,355,548	\$ 9,747	\$ 916,601	\$ 1	\$ -	\$ 71,930
Receivables, net							
Accounts	-	-	82,616	-	-	-	-
Ad valorem taxes	-	-	-	907,943	-	-	310,058
Sales & Use	54,176	378,854	-	-	-	-	-
Other	-	-	-	103,521	-	-	3,645
Due from other funds	67	-	190,000	-	-	-	8,868
Due from other governments	922	-	-	-	165,137	1,123,401	-
Prepaid items	-	-	-	12,105	-	-	-
Total Assets	\$ 382,378	\$ 2,734,402	\$ 282,363	\$ 1,940,170	\$ 165,138	\$ 1,123,401	\$ 394,501
Liabilities and Fund Balance							
Liabilities							
Accounts and salaries payable	\$ 2,795	\$ 186,325	\$ 279,540	\$ 108,595	\$ -	\$ 163,438	\$ 31,398
Contracts payable	-	-	-	-	42,922	449,218	-
Due to other funds	8,108	17,559	-	34,911	177,183	510,745	98,576
Other Liabilities	-	-	-	-	-	-	-
Total liabilities	10,903	203,884	279,540	143,506	220,105	1,123,401	129,974
Deferred Inflows of Resources							
Unavailable revenue	-	-	-	-	-	1,102,328	-
Total Deferred inflows of resources	-	-	-	-	-	1,102,328	-
Fund balance							
Nonspendable	-	-	-	12,105	-	-	-
Restricted	371,475	2,530,518	2,823	1,784,559	(54,967)	(1,102,328)	264,527
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balance	371,475	2,530,518	2,823	1,796,664	(54,967)	(1,102,328)	264,527
Total Liabilities Deferred Inflows and Fund Balance	\$ 382,378	\$ 2,734,402	\$ 282,363	\$ 1,940,170	\$ 165,138	\$ 1,123,401	\$ 394,501

Special Revenue		Debt Service							Total Debt Service
Health & Human Services	Total Special Revenue	Parishwide Sewerage Sales Tax Reserve	Parishwide Sewerage Sales Tax Sinking	Economic Development Sales Tax Reserve	Economic Development Sales Tax Sinking	WVFD Fire Protection Reserve	WVFD Fire Protection Sinking		
\$ 286,418	\$ 16,639,477	\$ 1,423,490	\$ 359,736	\$ 384,221	\$ 54,610	\$ 274,444	\$ 171,880	\$ 2,668,381	
-	219,852	-	-	-	-	-	-	-	
-	4,378,926	-	-	-	-	-	-	-	
-	1,325,009	-	-	-	-	-	-	-	
-	107,191	-	-	-	-	-	-	-	
-	943,163	-	-	-	-	-	-	-	
13,887	1,789,274	-	-	-	-	-	-	-	
-	31,239	-	-	-	-	-	-	-	
\$ 300,305	\$ 25,434,131	\$ 1,423,490	\$ 359,736	\$ 384,221	\$ 54,610	\$ 274,444	\$ 171,880	\$ 2,668,381	
\$ 15,731	\$ 1,252,903	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
-	492,140	-	-	-	-	-	-	-	
92,297	1,740,079	-	-	-	-	-	-	-	
-	21,935	-	-	-	-	-	-	-	
108,028	3,507,057	-	-	-	-	-	-	-	
-	1,556,558	-	-	-	-	-	-	-	
-	1,556,558	-	-	-	-	-	-	-	
-	31,239	-	-	-	-	-	-	-	
192,277	20,339,277	1,423,490	359,736	384,221	54,610	274,444	171,880	2,668,381	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
192,277	20,370,516	1,423,490	359,736	384,221	54,610	274,444	171,880	2,668,381	
\$ 300,305	\$ 25,434,131	\$ 1,423,490	\$ 359,736	\$ 384,221	\$ 54,610	\$ 274,444	\$ 171,880	\$ 2,668,381	

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
December 31, 2014**

	Capital Projects			Total Capital Projects	Total Nonmajor Governmental Funds
	2002 General Obligation Bond Construction	1990 PW Sewerage Construction Phase II	2009 General Obligation Bond		
Assets					
Cash and cash equivalents	\$ -	\$ 535,179	\$ 7,132,375	\$ 7,667,554	\$ 26,975,412
Receivables, net					
Accounts	-	-	-	-	219,852
Ad valorem taxes	-	-	-	-	4,378,926
Sales & Use	-	-	-	-	1,325,009
Other	-	-	-	-	107,191
Due from other funds	-	-	-	-	943,163
Due from other governments	-	298,439	-	298,439	2,087,713
Prepaid items	-	-	-	-	31,239
Total Assets	\$ -	\$ 833,618	\$ 7,132,375	\$ 7,965,993	\$ 36,068,505
Liabilities and Fund Balance					
Liabilities					
Accounts and salaries payable	\$ -	\$ 402,116	\$ 223,289	\$ 625,405	\$ 1,878,308
Contracts payable	8,129	98,897	83,275	190,301	682,441
Due to other funds	-	-	813,719	813,719	2,553,798
Other Liabilities	-	-	-	-	21,935
Total liabilities	8,129	501,013	1,120,283	1,629,425	5,136,482
Deferred Inflows of Resources					
Unavailable revenue	-	289,210	-	289,210	1,845,768
Total Deferred inflows of resources	-	289,210	-	289,210	1,845,768
Fund balance					
Nonspendable	-	-	-	-	31,239
Restricted	-	-	-	-	23,007,658
Committed	(8,129)	43,395	6,012,092	6,047,358	6,047,358
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balance	(8,129)	43,395	6,012,092	6,047,358	29,086,255
Total Liabilities Deferred Inflows and Fund Balance	\$ -	\$ 833,618	\$ 7,132,375	\$ 7,965,993	\$ 36,068,505

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**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2014**

Special Revenue

Revenues	Health Unit Tax	ARC Maintenance	Juvenile Detention Center	Ambulance	Convention Center	Senior Citizens Tax	Hurricane Isaac	Economic Development
Taxes:								
Ad valorem	\$ 411,373	\$ 415,658	\$ 428,513	\$ -	\$ -	\$ 424,229	\$ -	\$ -
Sales and use	-	-	-	-	-	-	-	3,354,608
Other taxes and penalties	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenues:								
Federal grants	-	-	-	-	-	-	188,265	1,125
State funds:								
Parish transportation	-	-	-	-	-	-	-	-
State revenue sharing	16,585	-	-	-	-	-	-	-
Other	-	-	-	-	317,762	-	-	-
Fees, charges, and commissions	-	-	-	398,166	51,158	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest Income	3,302	2,258	4,026	136	1,890	130	-	8,546
Other revenue	-	-	-	1,413	-	-	-	143,140
Total Revenues	431,260	417,916	432,539	399,715	370,810	424,359	188,265	3,507,419
Expenditures								
General government:	-	-	-	-	-	-	-	-
Public safety	-	-	176,566	327,209	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Health and welfare	317,255	415,094	-	-	-	431,400	-	-
Economic development	-	-	-	-	27,985	-	-	1,270,046
Transportation	-	-	-	-	-	-	-	-
Culture & recreation	-	-	-	-	212,705	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-
Interest and Other	-	-	-	-	-	-	-	-
Total Expenditures	317,255	415,094	176,566	327,209	240,690	431,400	-	1,270,046
Excess (Deficiency) of Revenues Over Expenditures	114,005	2,822	255,973	72,506	130,120	(7,041)	188,265	2,237,373
Other Financing Sources (Uses)								
Debt issued	-	-	-	-	-	-	-	-
Issuance of refunding bonds	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	(39,436)	-	(30,599)	(13,022)	(131,251)	-	(642,495)	(2,796,120)
Total Other Financing Sources (Uses)	(39,436)	-	(30,599)	(13,022)	(131,251)	-	(642,495)	(2,796,120)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	74,569	2,822	225,374	59,484	(1,131)	(7,041)	(454,230)	(558,747)
Fund Balance, Beginning of Year	958,342	681,426	1,062,537	111,933	497,592	439,296	-	2,478,532
Fund Balance, End of Year	\$ 1,032,911	\$ 684,248	\$ 1,287,911	\$ 171,417	\$ 496,461	\$ 432,255	\$ (454,230)	\$ 1,919,785

Special Revenue

Airport Authority	Communication District	Civil Defense	Street Lighting	Land Escrow	LaPlace Volunteer Fire Department	Reserve Volunteer Fire Department	Westbank Volunteer Fire Department	Garyville Volunteer Fire Department	Fire Services
\$ -	\$ -	\$ -	\$ 1,626,346	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	1,118,531	478,731	319,900	319,900	2,236,849
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	49,475	-	-	-	-	4,542	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	21,080	-	-	-	-	-	-
-	-	-	-	-	111,772	37,290	13,540	11,374	-
-	493,581	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
282	7,251	2,504	8,230	-	16,877	1,342	1,704	1,563	11,244
-	1,650	138,869	28	-	7,675	500	116	500	126,382
282	502,482	190,848	1,655,684	-	1,254,855	517,863	339,802	333,337	2,374,475
-	-	-	-	-	-	-	-	-	-
-	367,159	457,050	-	-	886,372	250,882	267,742	171,312	3,425,880
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	1,145,737	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	11,000	94,945	-	145,884	153,823	19,933	2,748	-
-	288,601	-	-	-	-	65,568	-	38,309	-
-	25,019	-	-	-	-	2,817	-	6,356	-
-	680,779	468,050	1,240,682	-	1,032,256	473,090	287,675	218,725	3,425,880
282	(178,297)	(277,202)	415,002	-	222,599	44,773	52,127	114,612	(1,051,405)
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	295,533	26,806	-	65,829	107,183	3,653	-	377,200
-	(3,375)	(3,375)	(275,591)	-	(334,310)	(228,958)	(136,301)	(199,058)	(67,105)
-	(3,375)	292,158	(248,785)	-	(268,481)	(121,775)	(132,648)	(199,058)	310,095
282	(181,672)	14,956	166,217	-	(45,882)	(77,002)	(80,521)	(84,446)	(741,310)
70,330	2,124,032	634,874	2,947,676	7	4,274,566	477,002	473,904	455,921	3,271,828
\$ 70,612	\$ 1,942,360	\$ 649,830	\$ 3,113,893	\$ 7	\$ 4,228,684	\$ 400,000	\$ 393,383	\$ 371,475	\$ 2,530,518

(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, 2014**

Revenues	Special Revenue						Total Special Revenue
	Criminal Court	Recreation Fund	CDBG	Isaac Recovery CDBG	Animal Shelter	Health & Human Services	
Taxes:							
Ad valorem	\$ -	\$ 964,154	\$ -	\$ -	\$ 321,385	\$ -	\$ 4,591,658
Sales and use	-	-	-	-	-	-	7,828,519
Video poker	-	575,635	-	-	-	-	575,635
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental revenues:							
Federal grants	-	-	1,580,723	75,791	-	209,151	2,109,072
State funds:							
Parish transportation	-	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-	37,665
Other	-	-	-	-	-	-	491,738
Fees, charges, and commissions	76,687	45,600	-	-	96,018	-	1,161,210
Fines and forfeitures	1,954,566	-	-	-	-	-	1,954,566
Interest Income	791	5,300	-	-	933	1,095	79,404
Other revenue	-	11,731	-	-	-	4,336	436,340
Total Revenues	2,032,044	1,602,420	1,580,723	75,791	418,336	214,582	19,265,807
Expenditures							
General government	2,252,438	-	555,008	-	-	-	2,807,446
Public safety	-	-	-	-	391,710	-	6,721,882
Public works	-	-	-	1,078,684	-	-	1,078,684
Health and welfare	-	-	-	-	-	290,531	1,454,280
Economic development	-	-	-	-	-	-	1,298,031
Transportation	-	-	-	-	-	-	1,145,737
Culture & recreation	-	1,074,763	-	-	-	-	1,287,468
Capital outlay	17,798	126,766	1,048,431	-	-	-	1,621,328
Debt service							
Principal	-	-	-	-	-	-	392,478
Interest and Other	-	-	-	-	-	-	34,192
Total Expenditures	2,270,236	1,201,529	1,603,439	1,078,684	391,710	290,531	17,841,526
Excess (Deficiency) of Revenues Over Expenditures	(238,192)	400,891	(22,716)	(1,002,893)	26,626	(75,949)	1,424,281
Other Financing Sources (Uses)							
Debt issued	-	-	-	-	-	-	-
Issuance of refunding bonds	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-
Transfers in	190,000	-	-	-	-	117,000	1,183,204
Transfers out	-	(134,313)	-	(99,435)	(21,703)	-	(5,156,447)
Total Other Financing Sources (Uses)	190,000	(134,313)	-	(99,435)	(21,703)	117,000	(3,973,243)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(48,192)	266,578	(22,716)	(1,102,328)	4,923	41,051	(2,548,962)
Fund Balance, Beginning of Year	51,015	1,530,086	(32,251)	-	259,604	151,226	22,919,478
Fund Balance, End of Year	\$ 2,823	\$ 1,796,664	\$ (54,967)	\$(1,102,328)	\$ 264,527	\$ 192,277	\$ 20,370,516

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,722	5,353	1,534	498	1,095	397	14,599
-	35	-	-	-	-	35
5,722	5,388	1,534	498	1,095	397	14,634
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,905,000	-	155,000	-	145,000	2,205,000
-	627,057	-	9,068	-	49,119	685,244
-	2,532,057	-	164,068	-	194,119	2,890,244
5,722	(2,526,669)	1,534	(163,570)	1,095	(193,722)	(2,875,610)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,427,244	-	164,067	-	198,095	2,789,406
(10,000)	-	-	-	-	-	(10,000)
(10,000)	2,427,244	-	164,067	-	198,095	2,779,406
(4,278)	(99,425)	1,534	497	1,095	4,373	(96,204)
1,427,768	459,161	382,687	54,113	273,349	167,507	2,764,585
\$ 1,423,490	\$ 359,736	\$ 384,221	\$ 54,610	\$ 274,444	\$ 171,880	\$ 2,668,381

(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, 2014**

	Capital Projects				
	2002		1990 PW		2009
	General	Sewerage	General	Total	Total Nonmajor
	Obligation	Construction	Obligation	Capital	Governmental
	Construction	Phase II	Bond	Projects	Funds
Revenues					
Taxes:					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ 4,591,658
Sales and use	-	-	-	-	7,828,519
Other taxes and penalties	-	-	-	-	575,635
Licenses and permits	-	-	-	-	-
Intergovernmental revenues:					
Federal grants	-	125,000	-	125,000	2,234,072
State funds:					
Parish transportation	-	-	-	-	-
State revenue sharing	-	-	-	-	37,665
Other	-	158,269	-	158,269	650,007
Fees, charges, and commissions	-	-	-	-	1,161,210
Fines and forfeitures	-	-	-	-	1,954,566
Interest Income	1	948	31,386	32,335	126,338
Other revenue	-	-	-	-	436,375
Total Revenues	1	284,217	31,386	315,604	19,596,045
Expenditures					
General government:	-	-	-	-	2,807,446
Public safety	-	-	-	-	6,721,882
Public works	(457)	7,474	-	7,017	1,085,701
Health and welfare	-	-	-	-	1,454,280
Economic development	-	-	-	-	1,298,031
Transportation	-	-	-	-	1,145,737
Culture & recreation	-	-	-	-	1,287,468
Capital outlay	-	1,386,147	1,626,121	3,012,268	4,633,596
Debt service					
Principal	-	43,000	-	43,000	2,640,478
Interest and Other	-	6,906	-	6,906	726,342
Total Expenditures	(457)	1,443,527	1,626,121	3,069,191	23,800,961
Excess (Deficiency) of Revenues Over Expenditures	458	(1,159,310)	(1,594,735)	(2,753,587)	(4,204,916)
Other Financing Sources (Uses)					
Debt issued	-	542,870	-	542,870	542,870
Issuance of refunding bonds	-	-	-	-	-
Payment to refunded bond escrow age	-	-	-	-	-
Transfers in	-	740,000	-	740,000	4,712,610
Transfers out	-	-	(813,719)	(813,719)	(5,980,166)
Total Other Financing Sources (Uses)	-	1,282,870	(813,719)	469,151	(724,686)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	458	123,560	(2,408,454)	(2,284,436)	(4,929,602)
Fund Balance, Beginning of Year	(8,587)	(80,165)	8,420,546	8,331,794	34,015,857
Fund Balance, End of Year	\$ (8,129)	\$ 43,395	\$ 6,012,092	\$ 6,047,358	\$ 29,086,255

(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, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem	\$ 424,650	\$ 411,373	\$ 411,373	\$ -
Intergovernmental revenues:				
State funds:				
State revenue sharing	17,000	16,585	16,585	-
Interest Income	2,800	3,302	3,302	-
Total Revenues	<u>444,450</u>	<u>431,260</u>	<u>431,260</u>	<u>-</u>
Expenditures				
Public works	-	-	-	-
Health and welfare	272,710	317,255	317,255	-
Economic development	-	-	-	-
Culture & recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>272,710</u>	<u>317,255</u>	<u>317,255</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>171,740</u>	<u>114,005</u>	<u>114,005</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers out	(39,443)	(39,443)	(39,436)	7
Total Other Financing Sources (Uses)	<u>(39,443)</u>	<u>(39,443)</u>	<u>(39,436)</u>	<u>7</u>
Net Change in Fund Balance	132,297	74,562	74,569	7
Fund Balance, Beginning of Year	<u>958,342</u>	<u>958,342</u>	<u>958,342</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,090,639</u>	<u>\$ 1,032,904</u>	<u>\$ 1,032,911</u>	<u>\$ 7</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, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem	\$ 429,070	\$ 415,658	\$ 415,658	\$ -
Interest Income	1,500	2,258	2,258	-
Total Revenues	<u>430,570</u>	<u>417,916</u>	<u>417,916</u>	<u>-</u>
Expenditures				
Health and welfare	362,140	415,091	415,094	(3)
Total Expenditures	<u>362,140</u>	<u>415,091</u>	<u>415,094</u>	<u>(3)</u>
Net Change in Fund Balance	68,430	2,825	2,822	(3)
Fund Balance, Beginning of Year	<u>681,426</u>	<u>681,426</u>	<u>681,426</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 749,856</u>	<u>\$ 684,251</u>	<u>\$ 684,248</u>	<u>\$ (3)</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, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem	\$ 442,340	\$ 428,513	\$ 428,513	\$ -
Interest Income	4,050	4,026	4,026	-
Total Revenues	<u>446,390</u>	<u>432,539</u>	<u>432,539</u>	<u>-</u>
Expenditures				
Public safety	197,550	176,566	176,566	-
Total Expenditures	<u>197,550</u>	<u>176,566</u>	<u>176,566</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>248,840</u>	<u>255,973</u>	<u>255,973</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers out	(30,599)	(30,599)	(30,599)	-
Total Other Financing Sources (Uses)	<u>(30,599)</u>	<u>(30,599)</u>	<u>(30,599)</u>	<u>-</u>
Net Change in Fund Balance	218,241	225,374	225,374	-
Fund Balance, Beginning of Year	<u>1,062,537</u>	<u>1,062,537</u>	<u>1,062,537</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,280,778</u>	<u>\$ 1,287,911</u>	<u>\$ 1,287,911</u>	<u>\$ -</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, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Fees, charges, and commissions	\$ 384,000	\$ 398,166	\$ 398,166	\$ -
Interest Income	300	416	136	(280)
Other revenue	20	1,133	1,413	280
Total Revenues	<u>384,320</u>	<u>399,715</u>	<u>399,715</u>	<u>-</u>
Expenditures				
Public safety	327,210	327,210	327,209	1
Total Expenditures	<u>327,210</u>	<u>327,210</u>	<u>327,209</u>	<u>1</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>57,110</u>	<u>72,505</u>	<u>72,506</u>	<u>1</u>
Other Financing Sources (Uses)				
Transfers out	(13,022)	(13,022)	(13,022)	-
Total Other Financing Sources (Uses)	<u>(13,022)</u>	<u>(13,022)</u>	<u>(13,022)</u>	<u>-</u>
Net Change in Fund Balance	44,088	59,483	59,484	1
Fund Balance, Beginning of Year	<u>111,933</u>	<u>111,933</u>	<u>111,933</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 156,021</u>	<u>\$ 171,416</u>	<u>\$ 171,417</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, 2014**

	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	147,900	51,158	51,158	-
Interest Income	1,000	1,890	1,890	-
Total Revenues	<u>466,662</u>	<u>370,810</u>	<u>370,810</u>	<u>-</u>
Expenditures				
Economic development	3,100	4,726	27,985	(23,259)
Culture & recreation	187,230	235,964	212,705	23,259
Capital Outlay	5,000	-	-	-
Total Expenditures	<u>195,330</u>	<u>240,690</u>	<u>240,690</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>271,332</u>	<u>130,120</u>	<u>130,120</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers out	(131,251)	(131,251)	(131,251)	-
Total Other Financing Sources (Uses)	<u>(131,251)</u>	<u>(131,251)</u>	<u>(131,251)</u>	<u>-</u>
Net Change in Fund Balance	140,081	(1,131)	(1,131)	-
Fund Balance, Beginning of Year	<u>497,592</u>	<u>497,592</u>	<u>497,592</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 637,673</u>	<u>\$ 496,461</u>	<u>\$ 496,461</u>	<u>\$ -</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
SENIOR CITIZENS TAX
For the Year Ended December 31, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem	\$ 437,915	\$ 424,229	\$ 424,229	\$ -
Interest Income	175	129	130	1
Total Revenues	<u>438,090</u>	<u>424,358</u>	<u>424,359</u>	<u>1</u>
Expenditures				
Health and welfare	430,000	431,400	431,400	-
Total Expenditures	<u>430,000</u>	<u>431,400</u>	<u>431,400</u>	<u>-</u>
Net Change in Fund Balance	8,090	(7,042)	(7,041)	1
Fund Balance, Beginning of Year	<u>439,296</u>	<u>439,296</u>	<u>439,296</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 447,386</u>	<u>\$ 432,254</u>	<u>\$ 432,255</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, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Intergovernmental revenues:				
Federal grants	\$ 1,646,000	\$ 642,495	\$ 188,265	\$ (454,230)
Total Revenues	<u>1,646,000</u>	<u>642,495</u>	<u>188,265</u>	<u>(454,230)</u>
Expenditures				
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	<u>1,646,000</u>	<u>642,495</u>	<u>188,265</u>	<u>(454,230)</u>
Other Financing Sources (Uses)				
Transfers out	(1,646,000)	(631,537)	(642,495)	(10,958)
Total Other Financing Sources (Uses)	<u>(1,646,000)</u>	<u>(631,537)</u>	<u>(642,495)</u>	<u>(10,958)</u>
Net Change in Fund Balance	-	10,958	(454,230)	(465,188)
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 10,958</u>	<u>\$ (454,230)</u>	<u>\$ (465,188)</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, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Sales and use	\$ 3,528,075	\$ 3,354,608	\$ 3,354,608	\$ -
Intergovernmental revenues:				
Federal grants	-	1,125	1,125	-
Interest Income	11,500	8,546	8,546	-
Other revenue	174,230	143,140	143,140	-
Total Revenues	<u>3,713,805</u>	<u>3,507,419</u>	<u>3,507,419</u>	<u>-</u>
Expenditures				
Economic development	1,439,230	1,270,045	1,270,046	(1)
Total Expenditures	<u>1,439,230</u>	<u>1,270,045</u>	<u>1,270,046</u>	<u>(1)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,274,575</u>	<u>2,237,374</u>	<u>2,237,373</u>	<u>(1)</u>
Other Financing Sources (Uses)				
Transfers in	10,000	-	-	-
Transfers out	(2,696,121)	(2,796,120)	(2,796,120)	-
Total Other Financing Sources (Uses)	<u>(2,686,121)</u>	<u>(2,796,120)</u>	<u>(2,796,120)</u>	<u>-</u>
Net Change in Fund Balance	(411,546)	(558,746)	(558,747)	(1)
Fund Balance, Beginning of Year	<u>2,478,532</u>	<u>2,478,532</u>	<u>2,478,532</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,066,986</u>	<u>\$ 1,919,786</u>	<u>\$ 1,919,785</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, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Interest Income	\$ 310	\$ 282	\$ 282	\$ -
Total Revenues	<u>310</u>	<u>282</u>	<u>282</u>	<u>-</u>
Expenditures				
Economic development	3,500	-	-	-
Total Expenditures	<u>3,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(3,190)</u>	<u>282</u>	<u>282</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(3,190)	282	282	-
Fund Balance, Beginning of Year	<u>70,330</u>	<u>70,330</u>	<u>70,330</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 67,140</u>	<u>\$ 70,612</u>	<u>\$ 70,612</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, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Fees, charges, and commissions	\$ 504,120	\$ 493,581	\$ 493,581	\$ -
Interest Income	8,585	7,251	7,251	-
Other revenue	-	1,650	1,650	-
Total Revenues	512,705	502,482	502,482	-
Expenditures				
Public safety	469,140	367,157	367,159	(2)
Debt service	313,622	313,622	313,620	2
Total Expenditures	782,762	680,779	680,779	-
Excess (Deficiency) of Revenues Over Expenditures	(270,057)	(178,297)	(178,297)	-
Other Financing Sources (Uses)				
Transfers out	-	(3,375)	(3,375)	-
Total Other Financing Sources (Uses)	-	(3,375)	(3,375)	-
Net Change in Fund Balance	(270,057)	(181,672)	(181,672)	-
Fund Balance, Beginning of Year	2,124,032	2,124,032	2,124,032	-
Fund Balance, End of Year	\$ 1,853,975	\$ 1,942,360	\$ 1,942,360	\$ -

**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, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Intergovernmental revenues:				
Federal grants	\$ 42,000	\$ 49,475	\$ 49,475	\$ -
State funds:				
Other	150,000	159,481	-	(159,481)
Interest Income	2,650	2,504	2,504	-
Other revenue	137,000	138,869	138,869	-
Total Revenues	<u>331,650</u>	<u>350,329</u>	<u>190,848</u>	<u>(159,481)</u>
Expenditures				
Public safety	470,800	457,049	457,050	(1)
Capital Outlay	30,000	11,000	11,000	-
Total Expenditures	<u>500,800</u>	<u>468,049</u>	<u>468,050</u>	<u>(1)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(169,150)</u>	<u>(117,720)</u>	<u>(277,202)</u>	<u>(159,482)</u>
Other Financing Sources (Uses)				
Transfers in	136,052	136,052	295,533	159,481
Transfers out	(3,375)	(3,375)	(3,375)	-
Total Other Financing Sources (Uses)	<u>132,677</u>	<u>132,677</u>	<u>292,158</u>	<u>159,481</u>
Net Change in Fund Balance	(36,473)	14,957	14,956	(1)
Fund Balance, Beginning of Year	<u>634,874</u>	<u>634,874</u>	<u>634,874</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 598,401</u>	<u>\$ 649,831</u>	<u>\$ 649,830</u>	<u>\$ (1)</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
STREET LIGHTING
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem	\$ 1,680,815	\$ 1,626,346	\$ 1,626,346	\$ -
State revenue sharing	25,000	21,080	21,080	-
Interest Income	8,000	8,230	8,230	-
Other revenue	-	-	28	28
Total Revenues	<u>1,713,815</u>	<u>1,655,656</u>	<u>1,655,684</u>	<u>28</u>
Expenditures				
Public works	1,029,475	1,145,735	1,145,737	(2)
Capital Outlay	225,000	94,945	94,945	-
Total Expenditures	<u>1,254,475</u>	<u>1,240,680</u>	<u>1,240,682</u>	<u>(2)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>459,340</u>	<u>414,976</u>	<u>415,002</u>	<u>26</u>
Other Financing Sources (Uses)				
Transfers in	26,806	26,806	26,806	-
Transfers out	(276,146)	(275,591)	(275,591)	-
Total Other Financing Sources (Uses)	<u>(249,340)</u>	<u>(248,785)</u>	<u>(248,785)</u>	<u>-</u>
Net Change in Fund Balance	210,000	166,191	166,217	26
Fund Balance, Beginning of Year	<u>2,947,676</u>	<u>2,947,676</u>	<u>2,947,676</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 3,157,676</u>	<u>\$ 3,113,867</u>	<u>\$ 3,113,893</u>	<u>\$ 26</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, 2014**

	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, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Sales and use	\$ 1,175,950	\$ 1,118,531	\$ 1,118,531	\$ -
Intergovernmental revenues:				
State funds:				
Other	111,772	111,772	111,772	-
Interest Income	15,450	16,877	16,877	-
Other revenue	-	7,675	7,675	-
Total Revenues	<u>1,303,172</u>	<u>1,254,855</u>	<u>1,254,855</u>	<u>-</u>
Expenditures				
Public safety	988,950	965,319	886,372	78,947
Capital Outlay	111,023	145,883	145,884	(1)
Total Expenditures	<u>1,099,973</u>	<u>1,111,202</u>	<u>1,032,256</u>	<u>78,946</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>203,199</u>	<u>143,653</u>	<u>222,599</u>	<u>78,946</u>
Other Financing Sources (Uses)				
Transfers in	-	65,829	65,829	-
Transfers out	(250,300)	(255,363)	(334,310)	(78,947)
Total Other Financing Sources (Uses)	<u>(250,300)</u>	<u>(189,534)</u>	<u>(268,481)</u>	<u>(78,947)</u>
Net Change in Fund Balance	(47,101)	(45,881)	(45,882)	(1)
Fund Balance, Beginning of Year	<u>4,274,566</u>	<u>4,274,566</u>	<u>4,274,566</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 4,227,465</u>	<u>\$ 4,228,685</u>	<u>\$ 4,228,684</u>	<u>\$ (1)</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, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Sales and use	\$ 503,310	\$ 478,731	\$ 478,731	\$ -
Other	37,640	37,290	37,290	-
Interest Income	3,100	1,342	1,342	-
Other revenue	-	500	500	-
Total Revenues	<u>544,050</u>	<u>517,863</u>	<u>517,863</u>	<u>-</u>
Expenditures				
Public safety	328,080	284,671	250,882	33,789
Capital Outlay	180,717	153,823	153,823	-
Debt service	68,385	68,385	68,385	-
Total Expenditures	<u>577,182</u>	<u>506,879</u>	<u>473,090</u>	<u>33,789</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(33,132)</u>	<u>10,984</u>	<u>44,773</u>	<u>33,789</u>
Other Financing Sources (Uses)				
Transfers in	-	107,183	107,183	-
Transfers out	(193,002)	(195,169)	(228,958)	(33,789)
Total Other Financing Sources (Uses)	<u>(193,002)</u>	<u>(87,986)</u>	<u>(121,775)</u>	<u>(33,789)</u>
Net Change in Fund Balance	(226,134)	(77,002)	(77,002)	-
Fund Balance, Beginning of Year	<u>477,002</u>	<u>477,002</u>	<u>477,002</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 250,868</u>	<u>\$ 400,000</u>	<u>\$ 400,000</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, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Sales and use	\$ 336,320	\$ 319,900	\$ 319,900	\$ -
Intergovernmental revenues:				
Federal grants	-	4,543	4,542	(1)
State funds:				
Other	13,540	13,540	13,540	-
Interest Income	2,300	1,704	1,704	-
Other revenue	-	117	116	(1)
Total Revenues	<u>352,160</u>	<u>339,804</u>	<u>339,802</u>	<u>(2)</u>
Expenditures				
Public safety	258,578	290,321	267,742	22,579
Capital Outlay	14,870	19,933	19,933	-
Total Expenditures	<u>273,448</u>	<u>310,254</u>	<u>287,675</u>	<u>22,579</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>78,712</u>	<u>29,550</u>	<u>52,127</u>	<u>22,577</u>
Other Financing Sources (Uses)				
Transfers in	-	3,652	3,653	1
Transfers out	(112,274)	(113,722)	(136,301)	(22,579)
Total Other Financing Sources (Uses)	<u>(112,274)</u>	<u>(110,070)</u>	<u>(132,648)</u>	<u>(22,578)</u>
Net Change in Fund Balance	(33,562)	(80,520)	(80,521)	(1)
Fund Balance, Beginning of Year	<u>573,904</u>	<u>473,904</u>	<u>473,904</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 540,342</u>	<u>\$ 393,384</u>	<u>\$ 393,383</u>	<u>\$ (1)</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
GARYVILLE VOLUNTEER FIRE DEPARTMENT
For the Year Ended December 31, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Sales and use	\$ 336,320	\$ 319,900	\$ 319,900	\$ -
Intergovernmental revenues:				
State funds:				
Other	12,800	11,374	11,374	-
Interest Income	1,750	1,563	1,563	-
Other revenue	-	500	500	-
Total Revenues	<u>350,870</u>	<u>333,337</u>	<u>333,337</u>	<u>-</u>
Expenditures				
Public safety	187,000	196,637	171,312	25,325
Capital Outlay	-	-	2,748	(2,748)
Debt service	44,665	44,667	44,665	2
Total Expenditures	<u>231,665</u>	<u>241,304</u>	<u>218,725</u>	<u>22,579</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>119,205</u>	<u>92,033</u>	<u>114,612</u>	<u>22,579</u>
Other Financing Sources (Uses)				
Transfers out	(136,849)	(176,479)	(199,058)	(22,579)
Total Other Financing Sources (Uses)	<u>(136,849)</u>	<u>(176,479)</u>	<u>(199,058)</u>	<u>(22,579)</u>
Net Change in Fund Balance	(17,644)	(84,446)	(84,446)	-
Fund Balance, Beginning of Year	<u>455,921</u>	<u>455,921</u>	<u>455,921</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 438,277</u>	<u>\$ 371,475</u>	<u>\$ 371,475</u>	<u>\$ -</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
FIRE SERVICES
For the Year Ended December 31, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Sales and use	\$ 2,351,890	\$ 2,236,849	\$ 2,236,849	\$ -
Interest Income	13,000	11,244	11,244	-
Other revenue	-	126,382	126,382	-
Total Revenues	<u>2,364,890</u>	<u>2,374,475</u>	<u>2,374,475</u>	<u>-</u>
Expenditures				
Public safety	<u>2,947,395</u>	<u>3,343,744</u>	<u>3,425,880</u>	<u>(82,136)</u>
Total Expenditures	<u>2,947,395</u>	<u>3,343,744</u>	<u>3,425,880</u>	<u>(82,136)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(582,505)</u>	<u>(969,269)</u>	<u>(1,051,405)</u>	<u>(82,136)</u>
Other Financing Sources (Uses)				
Transfers in	377,200	377,200	377,200	-
Transfers out	-	-	(67,105)	(67,105)
Total Other Financing Sources (Uses)	<u>377,200</u>	<u>377,200</u>	<u>310,095</u>	<u>(67,105)</u>
Net Change in Fund Balance	(205,305)	(592,069)	(741,310)	(149,241)
Fund Balance, Beginning of Year	<u>3,271,828</u>	<u>3,271,828</u>	<u>3,271,828</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 3,066,523</u>	<u>\$ 2,679,759</u>	<u>\$ 2,530,518</u>	<u>\$ (149,241)</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, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Fees, charges, and commissions	\$ 80,000	\$ 76,687	\$ 76,687	\$ -
Fines and forfeitures	2,013,500	1,954,566	1,954,566	-
Interest Income	3,150	791	791	-
Total Revenues	2,096,650	2,032,044	2,032,044	-
Expenditures				
General government:	2,094,950	2,252,438	2,252,438	-
Capital Outlay	-	17,798	17,798	-
Total Expenditures	2,094,950	2,270,236	2,270,236	-
Excess (Deficiency) of Revenues Over Expenditures	1,700	(238,192)	(238,192)	-
Other Financing Sources (Uses)				
Transfers in	-	190,000	190,000	-
Total Other Financing Sources (Uses)	-	190,000	190,000	-
Net Change in Fund Balance	1,700	(48,192)	(48,192)	-
Fund Balance, Beginning of Year	51,016	51,015	51,015	-
Fund Balance, End of Year	\$ 52,716	\$ 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, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem	\$ 995,400	\$ 964,154	\$ 964,154	\$ -
Other taxes and penalties	615,000	575,635	575,635	-
Fees, charges, and commissions	94,850	45,600	45,600	-
Interest Income	550	5,300	5,300	-
Other revenue	-	11,731	11,731	-
Total Revenues	<u>1,705,800</u>	<u>1,602,420</u>	<u>1,602,420</u>	<u>-</u>
Expenditures				
Culture & recreation	1,071,981	1,074,761	1,074,763	(2)
Capital Outlay	122,000	126,766	126,766	-
Total Expenditures	<u>1,193,981</u>	<u>1,201,527</u>	<u>1,201,529</u>	<u>(2)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>511,819</u>	<u>400,893</u>	<u>400,891</u>	<u>(2)</u>
Other Financing Sources (Uses)				
Transfers out	<u>(134,313)</u>	<u>(134,313)</u>	<u>(134,313)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(134,313)</u>	<u>(134,313)</u>	<u>(134,313)</u>	<u>-</u>
Net Change in Fund Balance	377,506	266,580	266,578	(2)
Fund Balance, Beginning of Year	<u>1,530,086</u>	<u>1,530,086</u>	<u>1,530,086</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,907,592</u>	<u>\$ 1,796,666</u>	<u>\$ 1,796,664</u>	<u>\$ (2)</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, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Intergovernmental revenues:				
Federal grants	\$ -	\$ 1,580,727	\$ 1,580,723	\$ (4)
Total Revenues	-	1,580,727	1,580,723	(4)
Expenditures				
General government	-	555,008	555,008	-
Capital Outlay	-	1,048,431	1,048,431	-
Total Expenditures	-	1,603,439	1,603,439	-
Excess (Deficiency) of Revenues Over Expenditures	-	(22,712)	(22,716)	(4)
Net Change in Fund Balance	-	(22,712)	(22,716)	(4)
Fund Balance, Beginning of Year	(32,253)	(32,251)	(32,251)	-
Fund Balance, End of Year	\$ (32,253)	\$ (54,963)	\$ (54,967)	\$ (4)

**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, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Intergovernmental revenues:				
Federal grants	\$ -	\$ 1,178,120	\$ 75,791	\$ (1,102,329)
Total Revenues	-	1,178,120	75,791	(1,102,329)
Expenditures				
Public works	-	1,078,691	1,078,684	7
Total Expenditures	-	1,078,691	1,078,684	7
Excess (Deficiency) of Revenues Over Expenditures	-	99,429	(1,002,893)	(1,102,322)
Other Financing Sources (Uses)				
Transfers out	-	(99,429)	(99,435)	(6)
Total Other Financing Sources (Uses)	-	(99,429)	(99,435)	(6)
Net Change in Fund Balance	-	-	(1,102,328)	(1,102,328)
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ (1,102,328)	\$ (1,102,328)

**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, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem	\$ 331,755	\$ 321,385	\$ 321,385	\$ -
Fees, charges, and commissions	93,220	96,018	96,018	-
Interest Income	975	933	933	-
Total Revenues	<u>425,950</u>	<u>418,336</u>	<u>418,336</u>	<u>-</u>
Expenditures				
Public safety	431,314	391,710	391,710	-
Total Expenditures	<u>431,314</u>	<u>391,710</u>	<u>391,710</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(5,364)</u>	<u>26,626</u>	<u>26,626</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers out	(21,703)	(21,703)	(21,703)	-
Total Other Financing Sources (Uses)	<u>(21,703)</u>	<u>(21,703)</u>	<u>(21,703)</u>	<u>-</u>
Net Change in Fund Balance	(27,067)	4,923	4,923	-
Fund Balance, Beginning of Year	259,604	259,604	259,604	-
Fund Balance, End of Year	<u>\$ 232,537</u>	<u>\$ 264,527</u>	<u>\$ 264,527</u>	<u>\$ -</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
HEALTH AND HUMAN SERVICES
For the Year Ended December 31, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Intergovernmental revenues:				
Federal grants	\$ 274,150	\$ 192,029	\$ 209,151	\$ 17,122
Interest Income	900	1,095	1,095	-
Other revenue	500	2,161	4,336	2,175
Total Revenues	275,550	195,285	214,582	19,297
Expenditures				
Health and welfare	390,422	290,532	290,531	1
Total Expenditures	390,422	290,532	290,531	1
Excess (Deficiency) of Revenues Over Expenditures	(114,872)	(95,247)	(75,949)	19,298
Other Financing Sources (Uses)				
Transfers in	117,000	117,000	117,000	-
Total Other Financing Sources (Uses)	117,000	117,000	117,000	-
Net Change in Fund Balance	2,128	21,753	41,051	19,298
Fund Balance, Beginning of Year	151,226	151,226	151,226	-
Fund Balance, End of Year	\$ 153,354	\$ 172,979	\$ 192,277	\$ 19,298

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>2005</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>
Governmental activities										
Net investment in capital assets	\$ (34,741,068)	\$ 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
Restricted	21,461,685	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
Unrestricted	<u>36,904,602</u>	<u>24,529,758</u>	<u>24,692,634</u>	<u>33,622,730</u>	<u>14,165,068</u>	<u>35,866,072</u>	<u>747,603</u>	<u>539,131</u>	<u>6,817,944</u>	<u>29,514,891</u>
Total governmental activities net position	<u>\$ 23,625,219</u>	<u>\$ 63,674,630</u>	<u>\$ 62,329,135</u>	<u>\$ 71,857,936</u>	<u>\$ 78,913,049</u>	<u>\$ 77,847,116</u>	<u>\$ 73,970,168</u>	<u>\$ 72,509,109</u>	<u>\$ 74,007,274</u>	<u>\$ 79,452,402</u>
Business-type activities										
Net investment in capital assets	\$ 76,135,970	\$ 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
Restricted	1,353,728	1,353,728	1,353,728	1,353,728	1,353,728	1,413,722	263,755	420,000	493,640	536,525
Unrestricted	<u>2,169,448</u>	<u>2,654,338</u>	<u>2,062,841</u>	<u>514,403</u>	<u>475,810</u>	<u>710,075</u>	<u>2,712,112</u>	<u>3,053,015</u>	<u>2,079,562</u>	<u>123,467</u>
Total business-type activities net position	<u>\$ 79,659,146</u>	<u>\$ 117,667,808</u>	<u>\$ 122,711,590</u>	<u>\$ 122,369,712</u>	<u>\$ 124,636,924</u>	<u>\$ 123,976,994</u>	<u>\$ 126,160,401</u>	<u>\$ 129,699,910</u>	<u>\$ 126,911,483</u>	<u>\$ 123,488,312</u>
Primary government										
Net investment in capital assets	\$ 41,394,902	\$ 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
Restricted	22,815,413	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
Unrestricted	<u>39,074,050</u>	<u>27,184,096</u>	<u>26,755,475</u>	<u>34,137,133</u>	<u>14,640,878</u>	<u>36,576,147</u>	<u>3,459,715</u>	<u>3,592,146</u>	<u>8,897,506</u>	<u>29,638,358</u>
Total primary government net position	<u>\$ 103,284,365</u>	<u>\$ 181,342,438</u>	<u>\$ 185,040,725</u>	<u>\$ 194,227,648</u>	<u>\$ 203,549,973</u>	<u>\$ 201,824,110</u>	<u>\$ 200,130,569</u>	<u>\$ 202,209,019</u>	<u>\$ 200,918,757</u>	<u>\$ 202,940,714</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									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Expenses										
Governmental activities:										
General government	\$ 2,979,187	\$ 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
Public safety	3,793,967	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
Public works	2,402,302	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
Health and welfare	765,391	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
Economic development	923,959	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
Transportation	3,484,896	-	-	-	-	-	-	-	-	-
Culture and recreation	-	1,159,094	811,635	1,478,688	1,306,707	1,391,994	1,395,010	1,490,948	1,850,395	1,941,362
Interest on long-term debt	2,717,190	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
Total governmental activities expenses	<u>17,066,892</u>	<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>
Business-type activities:										
Solid Waste	2,720,036	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
Mosquito	333,335	397,517	562,857	787,038	767,295	754,575	747,068	750,620	763,696	778,599
Utilities	6,279,468	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
Sewer	10,148,531	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
Total business-type activities expenses	<u>19,481,370</u>	<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>
Total primary government expenses	<u>\$ 36,548,262</u>	<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>
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 1,146,324	\$ 66,630	\$ 68,311	\$ 108,423	\$ 115,491	\$ 1,335,907	\$ 1,223,013	\$ 48,010	\$ 114,470	\$ 1,379,786
Public safety	937,154	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
Public works	49,770	377,447	330,343	392,752	270,176	283,110	261,832	326,750	312,206	387,122
Health and welfare	257,351	261,427	274,773	277,306	275,128	277,557	274,827	301,812	482,003	494,184
Economic development	170,563	63,634	10,071	33,410	42,036	-	-	-	-	-
Transportation	266,789	-	-	-	-	-	-	-	-	-
Culture and recreation	-	414,128	526,263	402,909	326,697	470,010	558,842	294,480	141,601	96,758
Operating grants and contributions	895,165	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
Capital grants and contributions	1,011,185	862,274	250,965	86,604	313,037	365,347	860,267	59,874	-	7,411,380
Total governmental activities program revenues	<u>4,734,301</u>	<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>
Business-type activities:										
Charges for services:										
Solid Waste	2,977,268	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
Mosquito	262,638	265,251	426,127	527,617	534,718	539,848	532,464	522,250	530,937	542,458
Utilities	4,969,348	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
Sewer	5,699,485	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
Operating grants and contributions	-	-	-	7,049,462	-	-	-	-	-	-
Capital grants and contributions	12,863,463	546,561	8,620,362	-	-	2,624,747	4,531,592	5,745,748	1,205,171	84,837
Total business-type activities program revenues	<u>26,772,202</u>	<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>
Total primary government program revenues	<u>\$ 31,506,503</u>	<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>

(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									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Net (Expense) Revenue										
Governmental activities	\$ (12,332,591)	\$ (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)
Business-type activities	7,290,832	(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)
Total primary government net expense	<u>\$ (5,041,759)</u>	<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>
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Ad valorem	\$ 6,103,785	\$ 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
Sales and use	16,445,407	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
Franchise	771,216	797,114	820,720	860,021	863,890	830,083	885,184	1,037,061	935,809	1,145,444
Beer taxes	53,223	57,871	52,379	51,970	54,924	48,002	49,723	48,761	47,394	42,949
Severance taxes	46,628	54,741	96,793	115,469	37,822	60,140	65,203	65,772	54,423	37,831
Video poker taxes	579,971	709,181	649,431	636,943	575,499	549,448	566,467	592,508	604,691	575,635
Occupational licenses	-	969,842	1,050,681	1,086,920	1,115,935	-	-	1,195,315	1,228,691	-
State revenue sharing (unrestricted)	43,278	102,950	120,632	113,042	116,731	112,209	111,703	100,029	100,771	110,262
Unrestricted grants and contributions	214,066	112,694	13,218	97,243	282,226	1,788,020	829,277	50,000	28,113	19,392
Investment earnings	1,054,621	1,885,348	2,023,242	1,035,730	380,441	457,255	322,633	281,871	239,854	244,899
Other general revenues	723,660	430,793	386,133	625,187	794,349	589,144	873,122	1,626,074	646,469	677,707
Gain (loss) on disposal of capital assets	360,810	343,050	159,500	-	-	(6,000)	-	-	-	-
Capital contributions	-	-	(7,487,400)	-	-	(2,624,747)	(4,531,592)	(5,745,748)	-	-
Transfers	(1,373,815)	(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)
Total governmental activities	<u>25,022,850</u>	<u>29,080,203</u>	<u>22,744,904</u>	<u>37,657,110</u>	<u>37,629,974</u>	<u>28,819,152</u>	<u>24,473,725</u>	<u>27,828,753</u>	<u>35,230,194</u>	<u>32,001,484</u>
Business-type activities:										
Taxes										
Ad valorem	97,917	111,928	125,735	139,039	163,151	159,795	170,003	187,637	211,838	205,687
Unrestricted grants and contributions	1,060,355	371,637	328,909	-	-	325,136	32,155	43,903	680,716	417,082
Investment earnings	101,117	195,648	186,157	74,775	17,720	22,585	14,680	14,264	14,617	14,540
Other general revenues	73,562	66,766	46,305	110,015	108,589	96,742	101,445	105,588	283,386	205,143
Gain (loss) on disposal of capital assets	-	-	10,000	-	-	-	-	-	-	-
Transfers	1,373,815	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
Total business-type activities	<u>2,706,766</u>	<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>
Total primary government	<u>\$ 27,729,616</u>	<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>
Change in Net Position										
Governmental activities	\$ 12,690,259	\$ 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
Business-type activities	9,997,598	(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)
Total primary government	<u>\$ 22,687,857</u>	<u>\$ 1,779,333</u>	<u>\$ 4,244,848</u>	<u>\$ 9,186,923</u>	<u>\$ 9,322,288</u>	<u>\$ (1,725,863)</u>	<u>\$ (1,693,541)</u>	<u>\$ 2,078,450</u>	<u>\$ (676,994)</u>	<u>\$ 2,021,957</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									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General fund										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,426	\$ 47,076	\$ 45,599	\$ 48,645
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	1,921,296	2,128,087	2,134,318	1,959,864
Reserved (1)	35,919	40,106	44,587	44,362	47,815	43,915	-	-	-	-
Unreserved (1)	<u>254,640</u>	<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>
Total general fund	<u>\$ 290,559</u>	<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>
All other governmental funds										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,404	\$ 89,645	\$ 92,261	\$ 101,937
Restricted	-	-	-	-	-	-	43,480,888	44,702,668	56,556,189	43,916,590
Committed	-	-	-	-	-	-	28,608,152	27,193,481	13,929,430	35,361,074
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(40,000)	-	(121,003)	-
Reserved (1)	21,544,636	22,745,897	16,663,785	14,783,974	43,549,330	13,945,373	-	-	-	-
Unreserved, reported in:										
Special revenue funds (1)	18,184,551	24,304,780	24,436,592	32,531,832	40,703,485	37,814,660	-	-	-	-
Capital project funds (1)	-	-	-	-	-	37,274,007	-	-	-	-
Debt service funds (1)	<u>-</u>									
Total all other governmental funds	<u>\$ 39,729,187</u>	<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>

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									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Revenues										
Taxes	\$ 22,549,192	\$ 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
Licenses and permits	1,089,417	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
Intergovernmental	3,131,264	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
Charges for services	1,194,329	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
Fines and forfeitures	967,154	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
Investment earnings	1,054,621	1,885,348	2,023,241	1,035,730	380,441	458,871	322,633	301,013	239,854	244,899
Other revenues	1,161,829	907,364	700,593	799,472	1,035,103	495,849	410,420	611,404	649,371	642,889
Total revenues	<u>31,147,806</u>	<u>34,197,515</u>	<u>34,585,874</u>	<u>47,422,522</u>	<u>50,008,906</u>	<u>40,240,697</u>	<u>40,459,662</u>	<u>46,977,531</u>	<u>44,385,224</u>	<u>45,798,490</u>
Expenditures										
General government	4,811,335	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
Public safety	4,365,647	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
Public works	8,307,752	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
Health and welfare	778,909	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
Economic development	877,370	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
Transportation	5,658,294	-	-	-	-	-	-	13,468,015	8,808,728	8,270,322
Culture and recreation	-	553,529	930,505	939,830	938,068	903,551	919,769	956,498	1,205,806	1,287,468
Capital Outlay	-	-	-	-	-	-	-	-	4,651,361	12,330,083
Debt Service:										
Principal	3,693,889	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
Interest	2,652,289	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
Bond issuance costs	-	-	-	-	-	-	226,597	-	-	-
Total expenditures	<u>31,145,485</u>	<u>32,881,549</u>	<u>41,495,874</u>	<u>43,973,777</u>	<u>41,132,771</u>	<u>49,298,365</u>	<u>53,125,031</u>	<u>44,001,731</u>	<u>44,140,281</u>	<u>52,969,026</u>
Excess (deficiency) of revenues over (under) expenditures	2,321	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)
Other financing sources (uses)										
Sale of capital assets	-	-	-	-	-	30,000	-	-	-	-
Proceeds of debt issued	3,620,776	7,366,659	1,959,329	4,966,000	29,930,000	15,000,000	800,000	198,931	265,514	18,546,182
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	6,185,772	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
Transfers out	(7,559,587)	(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)
Total other financing sources (uses)	<u>2,246,961</u>	<u>6,227,234</u>	<u>940,569</u>	<u>3,613,816</u>	<u>28,271,187</u>	<u>14,129,756</u>	<u>(4,108,989)</u>	<u>(2,916,009)</u>	<u>(1,769,106)</u>	<u>15,921,852</u>
Net change in fund balances	<u>\$ 2,249,282</u>	<u>\$ 7,543,200</u>	<u>\$ (5,969,431)</u>	<u>\$ 7,062,561</u>	<u>\$ 37,147,322</u>	<u>\$ 5,072,088</u>	<u>\$ (16,774,358)</u>	<u>\$ 59,791</u>	<u>\$ (1,524,163)</u>	<u>\$ 8,751,316</u>
Debt service, (interest and principal only) as a percentage of noncapital expenditures	<u>11.9%</u>	<u>20.2%</u>	<u>12.5%</u>	<u>30.5%</u>	<u>17.3%</u>	<u>27.7%</u>	<u>24.7%</u>	<u>20.3%</u>	<u>22.7%</u>	<u>22.3%</u>

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

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

(Unaudited)

Fiscal Year	Parish	Overlapping Rates	
	Direct Rate (1)	St. John the Baptist Parish School Board	St. John the Baptist Parish Sheriff's Office
2005	2.25%	2.25%	0.25%
2006	2.25%	2.25%	0.25%
2007	2.25%	2.25%	0.25%
2008	2.25%	2.25%	0.25%
2009	2.25%	2.25%	0.25%
2010	2.25%	2.25%	0.25%
2011	2.25%	2.25%	0.25%
2012	2.25%	2.25%	0.25%
2013	2.25%	2.25%	0.25%
2014	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
2005	\$ 29,871,639	\$ 255,812,283	\$ 285,683,922	\$ 75,088,592	\$ 210,595,330	40.15	\$ 1,970,233,945	14.50%
2006	33,362,856	289,323,687	322,686,543	77,905,006	244,781,537	40.15	2,225,424,434	14.50%
2007	35,877,519	320,020,783	355,898,302	80,999,207	274,899,095	40.06	2,454,471,048	14.50%
2008	36,513,826	346,273,001	382,786,827	83,574,781	299,212,046	38.89	2,639,909,152	14.50%
2009	174,857,996	260,387,742	435,245,738	83,892,520	351,353,218	38.89	3,001,694,745	14.50%
2010	176,606,576	262,991,619	439,598,195	90,802,704	348,795,491	38.89	3,031,711,692	14.50%
2011	186,573,102	268,914,623	455,487,725	86,298,781	369,188,944	38.89	3,141,294,655	14.50%
2012	165,833,403	329,181,981	495,015,384	85,421,449	409,593,935	38.76	3,413,899,200	14.50%
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%

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

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

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

(Unaudited)

<u>Taxpayer</u>	<u>December 31, 2014</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	\$ 215,766,063	1	48.23%	\$72,714,973	1	*
Arcelormittal Laplace	10,029,690	2	2.24%	*	*	*
Nalco Chemical Company	7,891,028	3	1.76%	\$ 4,667,390	3	*
Entergy Louisiana, Inc.	7,550,360	4	1.69%	\$ 4,301,790	5	*
Du Pont Performance Elastomers	7,111,403	5	1.59%	3,994,304	6	*
Enjet, Inc.	6,774,586	6	1.51%	*	*	*
E.I. Dupont De Nemours & Co.	6,085,961	7	1.36%	8,791,762	2	*
Clark Oil Rading Company	5,573,617	8	1.25%	3,893,578	7	*
Bengal Pipeline Company	5,200,730	9	1.16%	*	*	*
Louisiana Machinery Company	4,503,880	10	1.01%	\$ 3,146,412	8	*
	<u>\$ 276,487,318</u>		<u>61.80%</u>	<u>*</u>		<u>*</u>

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

* Did not report in 2005.

**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>
2005	\$ 7,783,077	Not Available	Not Available	Not Available	\$ 7,646,868	98.25%
2006	8,441,990	Not Available	Not Available	Not Available	8,333,651	98.72%
2007	7,081,602	Not Available	Not Available	Not Available	7,003,984	98.90%
2008	8,730,484	Not Available	Not Available	Not Available	8,599,294	98.50%
2009	9,684,752	Not Available	Not Available	Not Available	9,394,209	97.00%
2010	10,038,967	Not Available	Not Available	Not Available	9,585,130	95.48%
2011	10,625,715	Not Available	Not Available	Not Available	10,177,269	95.78%
2012	11,809,855	Not Available	Not Available	Not Available	11,706,615	99.13%
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%

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			
2005	\$ 18,575,318	\$ 32,265,000	\$ 2,478,000	\$ 1,619,574	\$ 832,295	\$ -	\$ -	\$ 7,807,282	\$ -	\$ 63,577,469	5.82%	\$ 1,370
2006	16,846,948	30,690,000	8,365,000	2,291,409	960,288	-	-	7,506,983	-	66,660,628	6.10%	1,437
2007	15,038,578	29,045,000	8,421,000	2,153,245	1,722,441	-	-	7,183,869	-	63,564,133	5.81%	1,368
2008	13,140,208	27,500,000	7,595,000	2,015,081	1,671,630	-	-	6,834,086	-	58,756,005	5.31%	1,250
2009	11,141,838	55,520,000	6,730,000	2,291,917	1,337,530	-	-	6,465,763	-	83,487,048	7.53%	1,773
2010	23,510,000	53,260,000	1,595,000	6,559,000	998,250	-	-	6,168,581	-	92,090,831	9.59%	2,005
2011	21,150,000	48,330,000	2,199,000	5,881,000	676,059	-	-	5,747,251	-	83,983,310	8.74%	1,829
2012	19,090,000	45,700,000	1,802,000	5,171,000	437,339	198,931	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

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		
2005	\$ 32,265,000	\$ 4,176,704	\$ 28,088,296	1.43%	\$ 605.44
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

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	\$ 80,156,722	100%	\$ 80,156,722
Overlapping:			
St. John the Baptist Parish School Board (2)	79,984,017	100%	79,984,017
Total direct and overlapping debt	<u>\$ 160,140,739</u>		<u>\$ 160,140,739</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				
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Debt Limit	\$ 93,120,456	\$ 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
Total net debt applicable to limit	27,007,140	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
Legal debt margin	<u>\$ 66,113,316</u>	<u>\$ 75,433,182</u>	<u>\$103,085,858</u>	<u>\$118,074,581</u>	<u>\$110,842,593</u>	<u>\$114,460,349</u>	<u>\$123,477,336</u>	<u>\$140,424,664</u>	<u>\$158,356,376</u>	<u>\$142,232,948</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>29.00%</u>	<u>24.56%</u>	<u>17.24%</u>	<u>11.87%</u>	<u>27.24%</u>	<u>25.61%</u>	<u>22.55%</u>	<u>18.95%</u>	<u>15.63%</u>	<u>23.52%</u>

Legal Debt Margin Calculation for Fiscal Year 2014

Assessed value	\$531,339,653
Debt limit -- 35% of assessed value	185,968,879
Deduct - Amount of debt applicable to debt limit	<u>43,735,931</u>
Legal debt margin	<u>\$142,232,948</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 NINE FISCAL YEARS**

(Unaudited)

Fiscal Year	Sales Tax and Revenue Bonds			
	Sales Tax	Debt Service		Coverage
	Collections	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

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

Information for fiscal years prior to 2006 is not available.

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

(Unaudited)

Fiscal Year	(1) Population	Personal Income	(1) Per Capita Personal Income	(1) Unemployment Rate
2005	46,393	\$ 1,092,462,364	\$ 23,548 *	7.0%
2006	46,393	1,092,462,364	23,548 *	8.8%
2007	46,472	1,094,322,656	23,548 *	4.6%
2008	46,994	1,106,614,712	23,548 *	3.8%
2009	47,086	1,108,781,128	23,548	6.5%
2010	45,924	960,776,004	20,921	4.0%
2011	45,924	960,776,004	20,921 *	6.8%
2012	44,758	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%

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

* Latest information available.

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

(Unaudited)

Employer	2014			2005		
	Employees	Rank	% of Total St. John Parish Employment	Employees	Rank	% of Total St. John Parish Employment
St. John Parish School Board	952	1	4.30%	*	*	*
Marathon Oil	950	2	4.29%	*	*	*
ArcelorMittal Steel	461	3	2.08%	*	*	*
Cargill	435	4	1.96%	*	*	*
DuPont	425	5	1.92%	*	*	*
Nalco Chemical	234	6	1.06%	*	*	*
St. John Parish	218	7	0.98%	*	*	*
Louisiana Machinery	196	8	0.88%	*	*	*
Dreging Supply	130	9	0.59%	*	*	*
Pinnacle Polymers	<u>115</u>	10	0.52%	<u>*</u>	*	<u>*</u>
TOTAL	<u><u>4,116</u></u>		<u><u>18.58%</u></u>	<u><u>*</u></u>		<u><u>*</u></u>

* Did not report in 2005

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>
General government	77	77	53	57	54	55	58	81	77
Public safety	28	21	34	43	47	45	46	45	43
Public works	159	151	154	159	173	183	174	150	159
Health and welfare	1	1	2	2	2	2	2	2	2
Culture and recreation	5	5	7	6	6	4	4	5	8
Miscellaneous	20	21	15	16	11	11	13	13	10
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>

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
Fire									
Emergency responses	1,676	1,640	1,824	1,329	1,163	1,064	1,661	1,302	1,501
Fires extinguished	458	291	436	335	362	333	272	135	205
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
Water main breaks	24	31	31	29	26	24	21	28	39
Average daily consumption (thousands of gallons)	4,818	4,496	4,808	4,655	4,322	5,119	5,119	5,222	7,020
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
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

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

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

Information for fiscal years prior to 2006 is not available.

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

Function	Fiscal Year								
	2006	2007	2008	2009	2010	2011	2012	2013	2014
Fire									
Stations	17	17	17	17	17	17	17	17	17
Pieces of equipment	53	50	48	39	39	52	52	52	52
Water									
Water mains (miles)	Not available								
Fire hydrants	2,328	2,390	2,405				2,494	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
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
Wastewater									
Sanitary and storm sewers (miles)	Not available								
Treatment plants	7	7	7	7	7	7	7	7	7
Low-lift stations	155	160	160	160	187	183	188	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.

Information for fiscal years prior to 2006 is not available.

**REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS AND
OMB CIRCULAR A-133**

**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

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, 2014, 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 20, 2015. 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 auditor’s 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.

Carr, Riggs & Ingram, LLC

June 20, 2015



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

St. John the Baptist Parish Council
LaPlace, Louisiana

Report on Compliance for Each Major Federal Program

We have audited St. John the Baptist Parish Council’s (the “Parish”) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Parish’s major federal programs for the year ended December 31, 2014. The Parish’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Management’s Responsibility

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

Auditor’s Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the Parish, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014.

Report on Internal Control Over Compliance

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Carr, Riggs & Ingram, LLC

June 20, 2015

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014**

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	\$ 1,603,468
Community Development Block Grant (Isaac)	14.288	B-13-DS-22-0001	1,178,120
UNITED STATES CORP OF ENGINEERS			
Pass through State of Louisiana Office of Coastal			
Protection and Restoration:			
Coastal Impact Assistance Program - West Lac Des Allemands	15.426	M11AF00194/00195	3,067,636
Coastal Impact Assistance Program - Reserve Canal	15.668	M10AF20120/20121	834,745
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Pass through State of Louisiana Department of			
Health and Hospitals:			
Cities Readiness Initiative Planning Program	93.069	-	17,067
Pass through Louisiana Association of Community			
Action Partnerships:			
Low Income Home Energy Assistance Program	93.568	PY2012	23,962
Pass through State of Louisiana Workforce			
Commission:			
Community Services Block Grant	93.569	2012P0072	156,892
Pass through the Delta Regional Authority			
State Economic Development Assist Program (SEDAP)	90.200	90-202	13,854
DEPARTMENT OF AGRICULTURE			
Pass through the Louisiana Department of Education:			
Summer Food Service Program	10.559	-	98,456
DEPARTMENT OF TREASURY			
Volunteer Income Tax Assistance (VITA)			
Matching Grant Program	21.009	-	1,996
UNITED STATES ENVIRONMENTAL PROTECTION AGENCY			
Pass through Louisiana Department of Health and Hospitals			
Drinking Water Revolving Loan Fund	66.468	1095003-01	1,633,765
Clean Water State Revolving Fund	66.458	CS221655-02	412,569
Total:			2,046,334

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2014**

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			
Hazard Mitigation Grant	97.039	HMP 1786-095-0001	\$ 74,457
Disaster Grants - Public Assistance - Isaac	97.036	FEMA 4080-DR-LA	623,655
United Way Emergency Service Food Program	97.024	Ph 31 funds	9,000
TOTAL FEDERAL FINANCIAL ASSISTANCE			\$ 9,749,642

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, 2014

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, 2014. All federal financial assistance received directly from federal agencies is included on the schedule, as well as federal financial assistance passed-through other government agencies.

NOTE 2 - BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, in accordance with generally accepted accounting principles, which is described in Note 1 to the Parish's basic financial statements for the year ended December 31, 2014.

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, 2014.

Program Name	CFDA	Outstanding Debt Balance
Drinking Water Revolving Loan	66.468	\$ 902,315
Clean Water State Revolving Loan	66.458	639,868

NOTE 4 – CORRECTION OF CFDA NUMBER

The Community Development Block Grant (Gustav/Ike) was erroneously reported on the Parish's 2013 Schedule of Expenditures of Federal Awards with a CFDA number of 14.218. This was corrected in 2014, and the correct CFDA number of 14.228 is reported for this program.

**ST. JOHN THE BAPTIST PARISH COUNCIL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2014**

A. SUMMARY OF AUDITOR’S RESULTS

1. The auditor’s 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 Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of the Parish were reported in the *Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
4. No significant deficiencies relating to the audit of major federal award programs are reported in the *Independent Auditor’s Report on Compliance with Requirements that Could Have a Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with Circular A-133*.
5. The auditor’s report on compliance for the major federal award programs for the Parish expresses an unmodified opinion on all major federal programs.
6. The auditor’s report on compliance for the major federal award programs disclosed no findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133.
7. The following programs were identified as major programs:

<u>Name of Federal Program (or Cluster)</u>	<u>CFDA No.</u>
Community Development Block Grant	14.228
Community Development Block Grant	14.288
Coastal Impact Assistance Program	15.426
Coastal Impact Assistance Program	15.668

8. The threshold for distinguishing Types A programs was \$300,000.
9. A determination was made that the Parish did not qualify as a low-risk auditee.
10. A management letter was issued for the year ended December 31, 2014.

ST. JOHN THE BAPTIST PARISH COUNCIL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended December 31, 2014

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, 2014

SECTION I FINDINGS RELATED TO FINANCIAL STATEMENT AUDIT

2013-001- Internal Controls Over Fixed Assets - Resolved.

2013-002- Internal Controls Over Expenditures - Resolved.

2013-003- Noncompliance with Louisiana Emergency Purchase Laws - Resolved.

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 – Unresolved. See 2014 Management Letter.
2. Ad Valorem Tax Receivable - Unresolved. See 2014 Management Letter.
3. Accumulated Deficits in Fund Balances – Unresolved. See 2014 Management Letter.
4. Review of Stale Receivables – Resolved.
5. Grant Administration – Resolved.
6. Journal Entry Documentation and Approval – Resolved.

**ST. JOHN THE BAPTIST PARISH COUNCIL
MANAGEMENT'S CORRECTIVE ACTION PLAN
For the Year Ended December 31, 2014**

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, 2014.

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, 2014.