

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

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT**

Year Ended December 31, 2020

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**Submitted by:
Department of Finance**

INTRODUCTORY SECTION

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ST. JOHN THE BAPTIST PARISH

Finance Department

January 31, 2022

The Honorable Jaclyn Hotard, 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, 2020, 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 as 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 period.

The Parish is required to undergo an annual single audit in conformity with the provisions of the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. 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. It's 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 Unit:
 Criminal Court Fund
YEARLY REVIEW

Discretely Presented Component Unit:
 Library

RECREATION

St. John the Baptist Parish continues to make improvements to its parks and recreational facilities throughout the parish for the enjoyment of its residents. The Parish maintains ten (10) public parks, nine (9) playgrounds, one (1) dog park, three (3) spray parks and two (2) pools. Numerous adults and children enjoy the walking paths and park facilities throughout the Parish. The Parish continues to add and enhance miles of multi-use paths throughout the Parish, including the Mississippi River Levee. The Parish also continues to grow and make improvements to the East Bank Multi-Use Path which will stretch more than 38 miles from Audubon Park to Reserve. The Manchac Greenway Project is a resident-led beautification effort to extend a bike trail around Lake Pontchartrain.

Unfortunately, Youth football and baseball seasons were suspended due to Covid-19. However, despite the challenges facing us during this pandemic, more activities, sports and programs than ever are now offered through our Parks and Recreation Department. Besides the traditional and popular football, basketball and baseball, we now offer art workshops for both children and adults, yoga, drumline and adult exercise classes. Additionally, clinics of cheer, volleyball, soccer and tennis have been offered. New indoor basketball goals and volleyball nets have been purchased and virtual line dancing and STEM workshops were held.

The Parks and Recreation Department coordinates the following programs, the details of which may be found online:

Adult Programs	Youth Programs
Art Workshops	Art Workshops
Coaches Clinic	Ashley Kelly Swim Program
Flag Football	Biddy Basketball
Learn to Swim Classes	Cal Ripken & Babe Ruth Baseball
Line Dancing	Drumline
Softball	Football / Flag Football
Water Aerobics	Soccer (girls)
Yoga	STEM workshop
	Summer Camp
	Tennis
	Track
	Volleyball (girls)

PLANNING AND ZONING

In 2020 the Planning and Zoning Department issued a total of 511 permits, including, but not limited to: total construction (36 million), commercial construction (14.5 million), and residential construction (11.6 million).*

*Note: Values represent total construction value.

Permit Type	# of Permits Issued	Total Construction Value
New Residential	80	\$14,552,017
Other Residential	214	\$3,852,365
Residential Trades	133	\$862,707
New Commercial	5	\$11,680,566
Other Commercial	23	\$4,697,348
Commercial Trades	18	\$153,238
Signs	21	\$95,554
Mobile Homes	17	\$428,975

The Parish is actively engaging with Site Selection firms and potential business owners of all sizes to locate in St. John the Baptist Parish. During 2020, the Economic Development Department continued to lay the groundwork for St. John's future while maintaining St. John's identity as an excellent choice for expansion and relocation.

INFRA-STRUCTURE IMPROVEMENTS

Construction in Progress

The Parish has had a challenging year with unforeseen events arising such as state-wide lock-down due to the world-wide Pandemic, high river causing months-long delays in construction projects, multiple hurricanes and tropical storms, and other weather events affecting our Parish. Despite these challenges, the Parish continued to work on multiple projects still in progress. The following projects were either continued or completed during 2020:

- Completed construction of the Oxidation Pond project in Reserve. This pond will greatly reduce stress on the River Road Wastewater Treatment Plant, thus reducing overflows. The \$9 million dollar project was funded by an EPA Grant and the 2010 bond issue.
- Completed construction of the Safe Room which will be used to house employees, critical staff and emergency responders during disasters. The \$1.3 million dollar project was funded through HMGP grant monies and the 2015 bond issue.
- Completed construction on Phase II of the Reserve Drainage Project with a \$3.2 million FEMA/GOSHEP Hazard Mitigation Grant which concentrates on areas historically known for flooding.
- Completed the LaPlace Main Pump Station at a cost of \$1 million.
- Completed work on Lucy Recreational Trail Phase II of \$130 thousand.

- Completed approximately \$1.6 million of asphalt improvements during this year's annual Asphalt Road Improvement Project.
- Completed more than \$350 thousand in concrete repairs.

The following new projects began during 2020:

- Over a million dollars of Parish funds went toward road repairs. Major streets that were repaired include the following: E. 14th Street, E. 24th Street, E. 30th Street, W. 2nd Street, W. 3rd Street, Cardinal Street, Crevasse Street, Grand Coulee Street, and Robinette Street.
- Moving forward with the construction of \$6.2 million Streetscape Grant recently awarded by LA Safe through the Office of Community Development for the Airline and Main Complete Streets Project which will add beautification, storm water management and overall flood risk reduction along Airline Highway between Tiffany Dr. and Main Street and Main St. to West 5th Street.
- Canal cleaning and spraying throughout the Parish.
- Beginning design of a 9.5 million Shoreline Protection project along Lake Pontchartrain funded with GOMESA funds.
- Starting the Maurepas Diversion Project, which will construct a gated structure on the Mississippi River and five miles of conveyance channel near Hope Canal, to reconnect the river to the swamp. This \$14.2 million-dollar project will improve the health and longevity of this ecosystem.
- Beginning the Belle Terre Streetscape and Storm water Management Enhancements project which will feature green infrastructure to alleviate flooding and replenish groundwater. This project will be utilizing funds from the RESTORE Act.

Waste Water

St. John the Baptist Parish proposed to replace and repair gravity sewer lines and manholes in the Reserve and Laplace area utilizing low interest loan funds. To expend the remainder of funds, the Parish expanded the area to the West Bank. These projects are funded through a loan made to the Parish by LDEQ's (Louisiana Department of Environmental Quality) CWSRF (Clean Water State Revolving Fund) program, which is a low interest loan program that provides financing for wastewater system projects at an interest rate below the market rates. A loan of approximately \$2 million was made available in 2012. Project work began in 2013 and was completed in 2019. The annual debt service of approximately \$74,355 is financed over 20 years and will be repaid by revenue generated from sales tax or user fees dedicated to the sewer system.

In 2016, the Parish initiated the design of a new wastewater treatment facility. This project, which includes a three million gallon a day oxidation pond, is located in Reserve. The project will increase the total East Bank treatment capacity. Construction of this project cost approximately \$8.2 million. The project is funded partially by an EPA grant and the 2010 Bond issue. Construction began in 2017 was completed in 2019.

The wastewater department remains committed to improving the Parish's wastewater systems for its residents. Such improvements for 2020 consisted of the following:

Waste Water Collection

- \$1.1 million rehabilitation of the LaPlace Main Lift Station
- Ongoing lift station improvements

Waste Water Treatment

- \$1.7 million for installation of emergency generators at lift stations and treatment plants
- Consolidation of Belle Point and Woodland Waste Water Treatment Plants

Water

Improvements to the Parish's water system were facilitated by the issuance of \$6 million of Water Revenue Bonds, Series 2013 authorizing the execution of a Loan and Pledge agreement and other loan documents with LDHH's (Louisiana Department of Health and Hospital's) DWRLF (Drinking Water Revolving Loan Fund) program. The cap on the loan forgiveness is 30 percent of the loan up to \$1,125,000 for each individual loan. Since inception of this program, the Utilities Department has completed the Altitude Valve Project, the Waterline under the Mississippi River, and installation of UV Disinfection at the Lions Water Plant. During 2020, the following project improvements have been completed or are underway:

Water Distribution

- Replacement of isolation valves as needed throughout the Parish.
- Inspections and refurbishments of fire hydrants throughout the Parish.

Edgard Treatment Plant

- Investigating consolidation with other plants to improve efficiencies.

Lions Water Treatment Plant

- Investigating advanced water treatment on Mississippi River water.

FUTURE INITIATIVES

St. John joined the Louisiana Intrastate Rail Compact at the end of 2013. The compact is a convening of leaders from around the region with goals of developing and improving an efficient, safe and well-maintained rail transit system between New Orleans and Baton Rouge. The group will focus on developing and implementing the Rail Compact Act to create a passenger rail system between the two major corridors with a stop in LaPlace. The development of this system would help connect towns, jobs and resources while making a huge economic impact on the Parish. The Parish received a \$45 thousand rail station planning grant in 2016 from the Southern Rail Commission to help move this project forward. As of December 2016, the Southern Rail Commission has granted \$2 million of funds through the Federal Railroad Administration (FRA) to improve rail systems in eleven communities across Alabama, Mississippi and Louisiana. St. John has received \$75 thousand for a Feasibility and Conceptual Plan for Passenger Rail & Multi-Modal Transit Center. The feasibility study by AECOM was completed in 2019.

In an effort to generate necessary funding for the West Shore Lake Pontchartrain levee project, St. John voters approved a new Ad Valorem tax dedicated to flood protection. Approximately \$10 million has been collected to date, and the Westshore Lake Pontchartrain Levee Project has begun. In addition, Parish officials anticipate receiving a flood protection appropriation of Community Development Block Grant funding and Gulf of Mexico Energy Security Act funding from the federal government to be used toward the project. A Memorandum of Understanding (MOU) between the Pontchartrain Levee Board, Corps of Engineers and CPRA is in place to ensure construction of the \$760 million West Shore Lake Pontchartrain Risk Reduction System. Once completed, this project will afford protection to approximately 60,000 residents in the River Region.

In 2018 the Parish was included in the federal Certified Local Government (CLG) Program. This will provide the Parish with access to a broader range of federal and state grants. Such grants may include funding for surveys, rehabilitation work, design guidelines, structural assessments and a number of other preservation related activities. The Parish has always promoted historic preservation and is excited that there are now opportunities to assist with the preservation of our local culture for years to come.

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

- Continuing to work on the Advanced Metering Infrastructure Installation Project. The new meters will have accurate readings, smart leak detection and software allowing for tracking of water usage on an hour-by-hour basis. Installation is expected to be complete by 2021 and is utilizing a \$6 million LDEQ Clean Water State Revolving Fund (CWSRF) Loan.
- Continuing to work with residents on the Manchac Greenway Project, a resident-led beautification effort to develop a bike trail around Lake Pontchartrain.
- Continuing work on the Mississippi River Trail Phase IV, which will extend the multi-use trail to the St. James Parish line. Funding in the amount of \$2.6 million is through RPC Grant and DOTD Road Swap Credits and is part of the Recreation Fund.
- Working towards constructing the West Shore Lake Pontchartrain Levee. The \$760 million hurricane protection levee, fully funded by Federal dollars, will help protect St. John Parish from future flood issues.
- Constructing the West Bank Public Safety Complex which is a \$2 million joint venture between the Sheriff and Fire Department.
- Continuing improvements to the water intake, treatment and distribution systems throughout the Parish.
- Completing the final stages of long-term recovery from Hurricane Isaac and implementation of all Community Block Grants, which included 2.4 million FEMA grant for home elevations.
- Restriping roads, which will include bike path sections.

- Continuing construction of various Public Works projects, including:
 - Cleaning canals throughout the Parish.
 - Haydel Canal project
 - Reserve Drainage – Phase II
- Continuing construction of various drainage improvements, including:
 - Marigold Street
 - McReine Road
 - Homewood Pump Bar Screen Cleaners
 - Airport Road Pump Bar Screen Cleaners
- Beginning detailed planning and design for a new rail system, utilizing grant funds from the Southern Rail Commission.
- Completion and approval of a Coastal Zone Management Plan
- Construction of a \$6.2 million Streetscape Grant for improvements to Airline Highway and Main Street

HURRICANE PREPARATIONS

The Parish has entered into agreements for emergency services during declared emergencies. A no-cost Memorandum of Understanding was also authorized with the South Louisiana Region of the American Red Cross for sheltering services. The agreement goes into effect during emergencies to assist impacted individuals and families and provide humanitarian services. A Memorandum of Understanding with LA State Animal Response Team (LSART) has been entered into with the Parish. LSART is an organization with an interest in animal well-being related to emergencies or disasters. Upon request, LSART will make services and resources available to assist with animal evacuation. Resources will be deployed as needed and when available within 24 hours of receiving the Parish's request. Various other contractors have also been contracted with to provide consulting and management services related to post storm emergency services. Additionally, contracts for Emergency Bus Drivers and generators were also approved and become active during declared emergencies.

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, 2020, the Parish's capital assets amounted to \$237,644,815, 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 (Facebook and Twitter) to inform residents and business owners of fun events, parish offerings, public events and important announcements and notifications.

The department has recently upgraded the government access channel, transforming the system into a high definition video and audio communications outlet to spread parish news. In addition, the Parish web site has been enhanced to be more community focused. Residents can access the online work order system, navigate easy-to-use tabs and upload photos of issues needing attention.

LOCAL ECONOMY

Overview

St. John the Baptist Parish Economic Development Department assists with creating jobs and opportunities to generate wealth for the citizens of St. John the Baptist Parish. The Parish goals are to spur the growth of a diverse economy that creates good paying jobs and provides equal access to economic prosperity. The Parish will continue to promote economic growth through several initiatives, development projects and incentive programs, including various business outreach, recruitment and development programs. Additionally, the Parish is currently working with the state to certify St. John as a Louisiana Development Ready Community. The result will be a “Roadmap to Readiness” that will serve as a guide for business growth.

St. John the Baptist Parish is home to 2,602 businesses. The Parish trained and placed many residents in the workforce. The Parish retained and attracted new businesses across the parish. Programs which support equal business opportunities were provided. The Parish held 51 virtual business training workshops and provided consultations to 490 individuals and businesses. 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 its economic climate, while continuing to manifest all things great about St. John – our intermodal transportation network, skilled workforce, low taxes, and the indomitable Louisiana spirit.

Employment

Employment data for the past seven years are as follows:

Year	Employed	Unemployed	Unemployment Rate
2020	17,317	2,261	11.5%
2019	18,620	1,201	6.1%
2018	19,260	1,105	5.7%
2017	18,859	1,275	6.1%
2016	18,861	1,210	6.0%
2015	19,041	1,416	6.9%
2014	19,638	2,390	6.9%
2013	19,884	2,435	7.0%

In 2019, the unemployment rate for the Parish had decreased by approximately 1 percentage point from 2013, with the number of individuals unemployed reduced by approximately 1,201. However, due to Covid-19, the unemployment rate for the Parish had increased by 4.5 percentage points from 2013 and 5.4 percentage points from the prior year, as can be seen below:

Year	St. John	Louisiana	Federal
2020	11.5%	9.4%	6.9%
2019	6.1%	5.2%	3.5%
2018	5.7%	4.9%	4.0%
2017	6.1%	5.3%	4.2%
2016	6.0%	6.2%	4.7%
2015	6.9%	6.4%	5.0%
2014	6.9%	6.4%	5.6%
2013	7.0%	6.7%	6.7%

Occupational Licenses

New businesses incorporation expansion increased in 2020 with the number of new business licenses up by 13 as compared to 2019. A six-year history of new businesses incorporated within the Parish are as follows:

Year	Number of Occupational Licenses Issued
2020	122
2019	109
2018	127
2017	154
2016	162
2015	110
2014	138

Real Estate/Apartment Rents

The housing market in St. John the Baptist Parish is affordable and has the capacity to assume additional residents and employees. The average listed home price and average listed home price per square foot is below the state average, indicating the availability of affordable housing. The average home price for the parish in 2020 increased slightly at \$178 thousand, which was an 4% rise from the prior year. Units are presently selling above the average listed price, reflecting increased consumer demand and increased property value for housing in the parish.

Business Outreach Program

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

The Economic Development Department offers several distinct Business Outreach Initiatives. Each program is designed to meet the needs of a diverse and growing business community, by providing knowledgeable and relevant information to local enterprises, including locally owned businesses, woman-owned businesses, and minority-owned businesses, veteran and disabled veteran owned businesses, and economically disadvantaged business enterprises to achieve their potential while providing opportunities for community-based learning.

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. Since its inception, there have been more than 300 graduates that have successfully completed FastTrac Program.

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

Business Recruitment Program

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

Business Development Programs

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

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.

St. John the Baptist Parish is also a member of AMIBA, the American Independent Business Association, which is the organization that promotes "Buy Local" campaigns across the United States. St. John Parish was the first government-municipality to establish membership in this organization.

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, including a professional soundstage, a supportive film office, tax credit programs, and the area's proximity to both New Orleans and Baton Rouge. The Parish has hosted several, large Louisiana productions, including feature films like *D'jango Unchained*, *2 Guns*, *Hot Tub Time Machine*, *Selfless*, AMC's *Into the Badlands*, *Highway Men*, as well as TV commercials and music videos. TV shows include *NCIS: New Orleans*, *Queen Sugar*, and *Preacher*. The St. John Center Soundstage has become a premier destination for Louisiana films and digital media productions.

Other Economic Development Events

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

During 2020, the Economic Development events were mostly cancelled due to Covid-19, however new ways to allow for celebrations with residents, including drive-thru Veterans Lunch and drive-thru Trick or Treating. The Parish is greatly looking forward to resuming our normal activities, which will include the Independence Day Fireworks Celebration and the Andouille Festival (moved to October).

COMMUNITY DEVELOPMENT

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

The goal of the CAC is to help establish a community-based, post-disaster vision for the Parish in the next five to ten years. It has and will continue to recommend improvements that foster resiliency with intentions of seeking funding through federal and state agencies, foundations and other public

and private partnerships. It will also identify projects and project funding strategies best suited to achieve that vision, while developing local mechanisms along with state and federal partnerships to implement those projects. Through open houses and community meetings, hundreds of people cast ballots to help CAC identify and prioritize projects for the rebuilding efforts of the Parish.

Resident Assistance

Health & Human Services

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

Such client services include the following:

- Mobile Casework Services
- Emergency Medication Assistance
- Emergency Rent/Mortgage Assistance
- Local Employment Assistance
- Local Education Assistance
- Heat Safety Tip Distributed
- Local Transportation Assistance
- Emergency Food Assistance
- Emergency Utility Assistance
- Client Education Project
- Bottles of Water Distributed

Additionally, the Health and Human Services Department assists residents with services and programs to maintain a healthy, vital and operative community. Annually, there is a health and wellness fair with 30 vendors offering free flu shots, health screenings and consultations with pharmacists. The Parish provides LiHEAP to assist low-income residents with heating and cooling bills and administers the Summer Feeding Program so that children in the Parish receive one nutritious meal a day at no cost. The Parish partners with St. John United Way to fund programs to assist families with losses from fires and to assist with purchasing prescription medications and food. Additionally, the Parish works with VITA to prepare free tax preparation services for eligible residents.

During 2020, the DHHS provided the following assistance:

- 2 families - Disaster Assistance
- 934 families - LiHEAP Assistance
- 352 families - Food Distribution
- 102 - Tax Returns Prepared
- 1,912- Children Fed lunches - Summer Feeding Program

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, 2020. The audit meets the requirements of Louisiana State Law. Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures were performed for the year ended December 31, 2020. A single audit under Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards was required for the year ended December 31, 2020.

AWARDS - PARISH

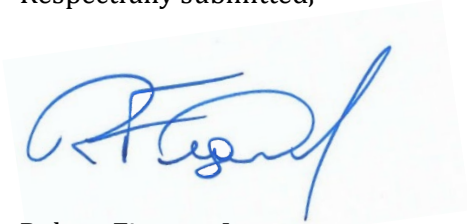
St. John the Baptist Parish Government was awarded the Certificate of Achievement for Excellence in Financial Reporting for seventeen (17) years. This award is presented by the Government Finance Officers Association (GFOA) of Louisiana based on its review of a Comprehensive Annual Financial Report (CAFR). 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 one year only. The Parish believes that the current 2020 comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and have submitted it to the GFOA to determine its eligibility for another certificate.

For the seventh (7th) consecutive year, the Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to St. John the Baptist Parish Government. In order to receive this award, a governmental unit must publish a budget document that meets the program criteria as a policy document, as an operations guide, as a financial plan and as a communicative device. This award is valid for a period of one year only. The Parish believes the current 2021 budget continues to conform to program requirements and have submitted it to GFOA to determine its eligibility for another award.

ACKNOWLEDGEMENT

I would like to take this opportunity to express my appreciation to the Finance Manager (Meghan DuRapau), all members of the Finance Department and all other Directors and employees who contributed to the daily financial information and 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,



Robert Figuero, Jr
Chief Financial Officer



Linda Hite Lulue, CPA
Parish Accountant

RF/lhl



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**St. John the Baptist Parish
Louisiana**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

December 31, 2019

Christopher P. Morill

Executive Director/CEO



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**St. John the Baptist Parish
Louisiana**

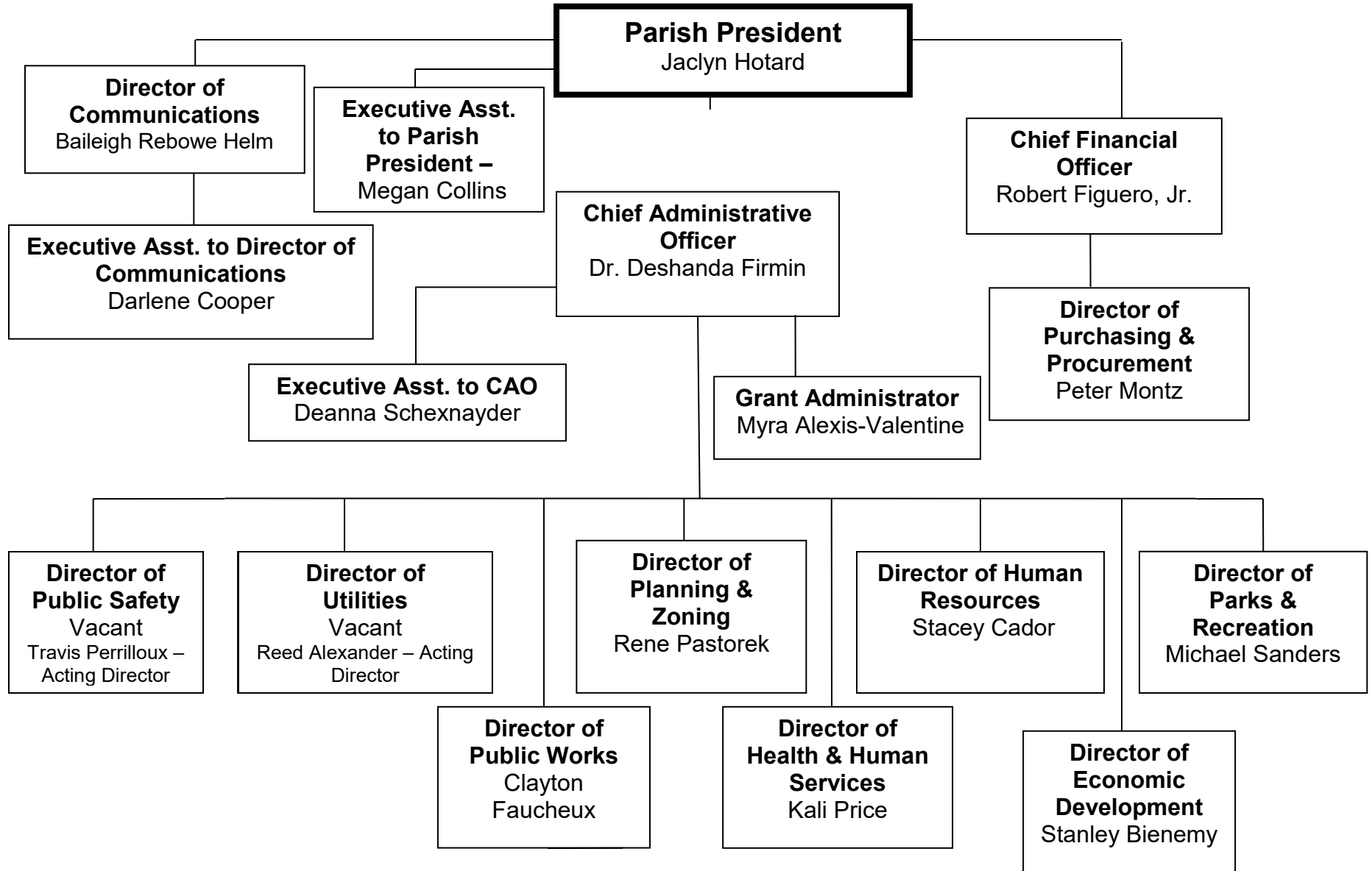
For the Fiscal Year Beginning

January 1, 2020

Christopher P. Morill

Executive Director

ST. JOHN THE BAPTIST PARISH
Organizational Chart
ADMINISTRATION



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

PRINCIPAL OFFICIALS

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

COUNCIL MEMBERS

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

FINANCIAL SECTION



Carr, Riggs & Ingram, LLC
111 Veterans Boulevard
Suite 350
Metairie, LA 70005

504.837.9116
504.837.0123 (fax)
CRIcpa.com

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the 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, 2020, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of the Parish as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matters

As discussed in Note 2 to the financial statements, the Parish early implemented Government Accounting Standards Board (“GASB”) Statement No. 87, *Leases*, which resulted in a cumulative effect of change in accounting principle of (\$1,074) and (\$968) to the December 31, 2019 net position for governmental and business-type activities, respectively. The Parish also corrected errors that resulted in changes of \$34,779 and (\$251,113) to the December 31, 2019 net position for governmental and business-type activities, respectively, as well as changes of (\$536,229), \$571,008, (\$577) and (\$251,504) to the December 31, 2019 fund balance of the Road and Bridges Fund, Nonmajor governmental funds, Utilities System Fund, and Sewerage Fund, respectively. Our opinion is not modified with respect to those matters.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Parish’s basic financial statements. The Introductory Section, Combining and Individual Nonmajor Fund Financial Statements and Schedules, Schedule of Council Members Compensation, Schedule of Compensation, Benefits, and Other Payments to the Parish President, Justice System Funding Schedule, and Statistical Section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for

purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The Combining and Individual Nonmajor Fund Financial Statements and Schedules, Schedule of Council Members Compensation, Schedule of Compensation, Benefits, and Other Payments to Parish President, Justice System Funding Schedule, 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 the Combining and Individual Nonmajor Fund Financial Statements and Schedules, Schedule of Council Members Compensation, Schedule of Compensation, Benefits and Other Payments to the Parish President, Justice System Funding Schedule, 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 January 31, 2022, on our consideration of the Parish's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Parish's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Parish's internal control over financial reporting and compliance.

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

Metairie, Louisiana
January 31, 2022

REQUIRED SUPPLEMENTARY INFORMATION

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2020**

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, 2020. Please read it in conjunction with the transmittal letter at the front of this report and the Parish's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

The assets and deferred outflows of resources of St. John the Baptist Parish Council exceeded its liabilities and deferred inflows of resources by approximately \$224 million at December 31, 2020. Of this amount approximately \$189 million is net investment in capital assets. The Parish has an unrestricted net position (deficit) balance of approximately \$(17.8) million in the governmental activities and \$(10.9) million in its business-type activities that may be used to meet its ongoing obligations.

The total net position of the Parish increased in 2020 by approximately \$18.4 million. Net position of governmental and business-type activities increased by approximately \$11.4 million and \$7.0 million, respectively. The increase in net position of both governmental and business-type activities is attributed primarily to an increase in current assets and a reduction in long-term debt.

As of the close of the current year, the Parish's governmental funds reported combined ending fund balances of approximately \$83.0 million, an increase of approximately \$13.8 million in comparison with the prior year. At the end of the current year, unassigned fund balance for the General Fund was approximately \$4.0 million, or 37% of the total General Fund expenditures.

The Parish's total debt decreased by approximately \$4.6 million during the current year. This change was due to scheduled debt payments.

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, 2020**

Government-Wide Financial Statements

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

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

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

Fund Financial Statements

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

The Parish has two types of funds:

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2020

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

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

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

Notes to Financial Statements

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

Other Information

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As mentioned earlier, the assets and deferred outflows of St. John the Baptist Parish Council exceeded its liabilities and deferred inflows of resources by approximately \$224 million at December 31, 2020. The largest portion (84.3%) of the net position is net investment in capital assets, which reflects capital assets net of any related outstanding debt associated with the acquisition of those assets less any unused proceeds of the debt issued. The Parish uses these capital assets to provide services to its citizens. Consequently, these assets are not available for future spending. Although the Parish's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, as the capital assets themselves cannot be used to liquidate these liabilities.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2020

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

	Statement of Net Position*					
	(in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
	(as restated)		(as restated)		(as restated)	
Assets						
Current and other assets	\$ 94,674	\$ 80,400	\$ 5,483	\$ 5,844	\$ 100,157	\$ 86,244
Capital assets	<u>111,074</u>	<u>119,014</u>	<u>126,571</u>	<u>115,223</u>	<u>237,645</u>	<u>234,237</u>
Total assets	<u>205,748</u>	<u>199,414</u>	<u>132,054</u>	<u>121,068</u>	<u>337,802</u>	<u>320,481</u>
Deferred outflows	<u>9,862</u>	<u>10,734</u>	<u>3,404</u>	<u>4,125</u>	<u>13,266</u>	<u>14,859</u>
Liabilities						
Long-term liabilities	85,998	96,053	18,033	18,233	104,031	114,286
Other liabilities	<u>4,763</u>	<u>5,711</u>	<u>5,117</u>	<u>3,142</u>	<u>9,880</u>	<u>8,853</u>
Total liabilities	<u>90,761</u>	<u>101,764</u>	<u>23,150</u>	<u>21,375</u>	<u>113,911</u>	<u>123,139</u>
Deferred inflows	<u>10,387</u>	<u>5,356</u>	<u>2,704</u>	<u>988</u>	<u>13,091</u>	<u>6,344</u>
Net position						
Net investment in capital assets	68,822	70,110	119,958	110,373	188,780	180,483
Restricted	63,416	52,505	555	590	63,971	53,095
Unrestricted	<u>(17,776)</u>	<u>(19,587)</u>	<u>(10,909)</u>	<u>(8,143)</u>	<u>(28,685)</u>	<u>(27,721)</u>
Total net position	<u>\$ 114,462</u>	<u>\$ 103,028</u>	<u>\$ 109,604</u>	<u>\$ 102,829</u>	<u>\$ 224,066</u>	<u>\$ 205,857</u>

Another portion of St. John the Baptist Parish's net position (28.6%) represents resources that are subject to restrictions on how they may be used. The majority of these restricted assets are the result of recent bond issuances to provide capital improvements to roads, drainage, and water system.

St. John the Baptist Parish's business-type activities net position increased by approximately \$7.0 million due primarily to acquisitions of capital assets in the current year. The Parish's governmental activities net position increased approximately \$11.4 million. The increase in net position of governmental activities is attributed to primarily to an increase in current assets and a reduction in long-term debt. The Parish increased its reserve for uncollectible accounts related to water sales from approximately \$7.6 million to approximately \$10.0 million, for the years ended December 31, 2019 and 2020, respectively. The primary cause for the increase was due to an increase in the total receivable balance as well as an increase in the share of that balance representing accounts that were 90 days or more past due.

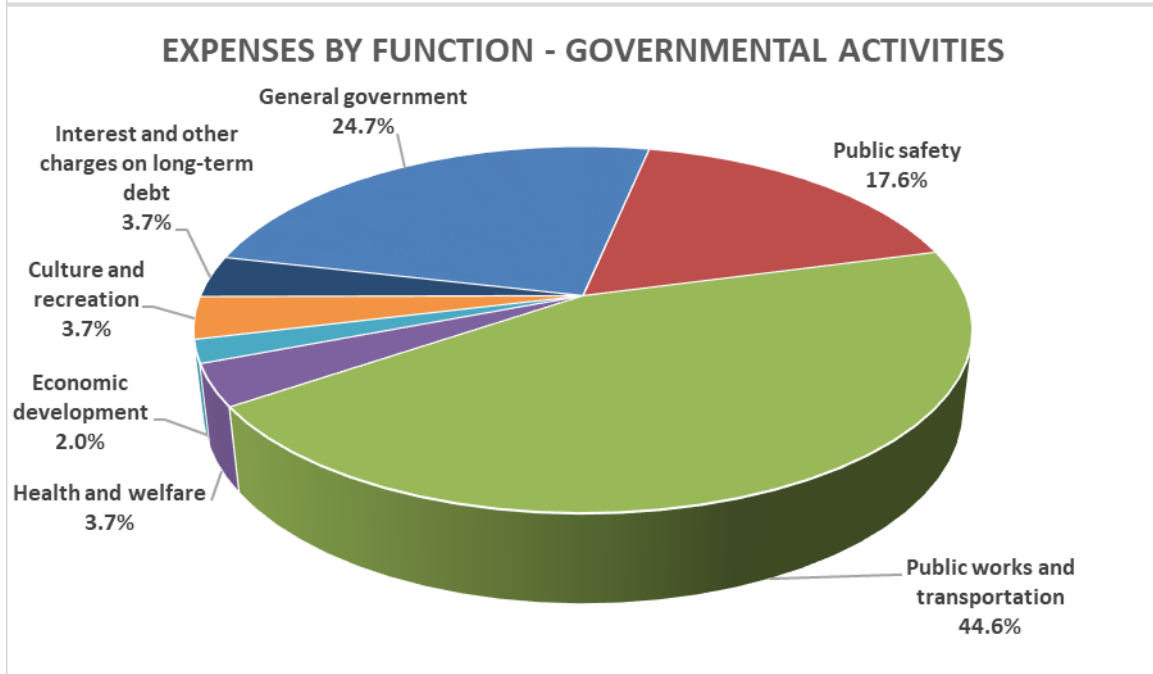
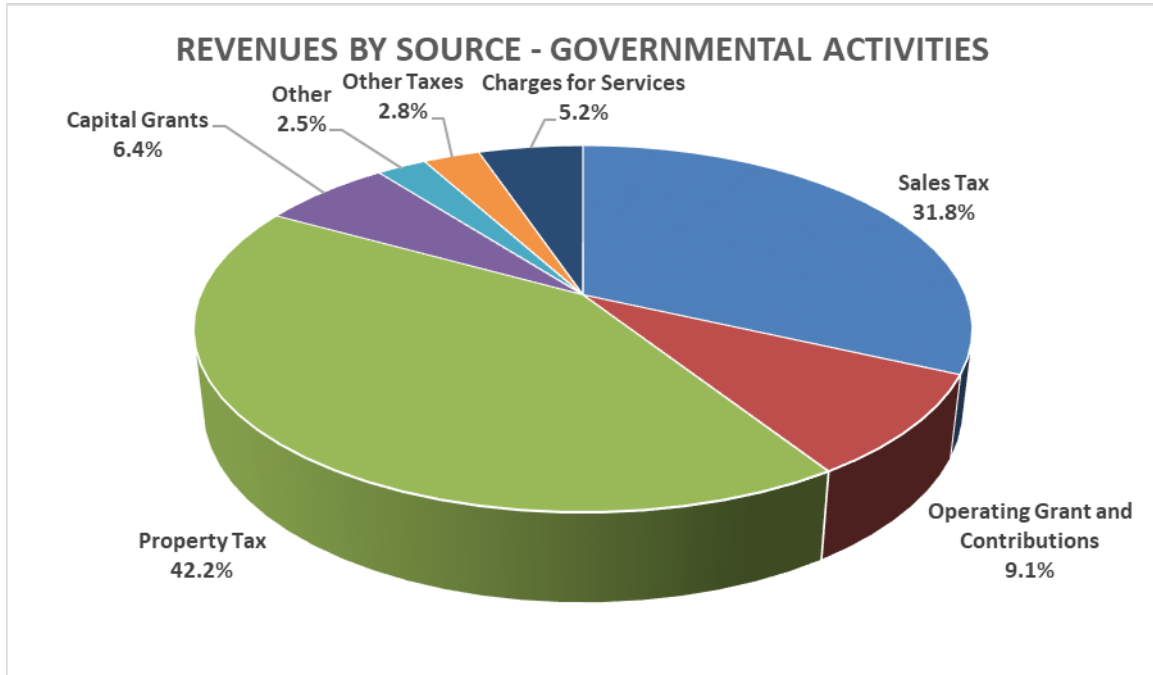
ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2020

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

	Change in Net Position (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues						
Program revenues						
Charges for services	\$ 3,605	\$ 4,099	\$ 17,514	\$ 18,374	\$ 21,146	\$ 22,473
Operating grants and contributions	6,291	2,791	-	-	6,291	2,791
Capital grants and contributions	4,476	3,426	11,388	-	15,864	3,426
General revenues						
Property taxes	29,311	14,814	396	199	29,707	15,013
Sales taxes	22,128	26,394	-	-	22,128	26,394
Other taxes	1,949	2,043	-	-	1,949	2,043
Grants and contributions not restricted to specific programs	-	5	213	114	213	119
Other	1,723	2,577	228	538	1,951	3,115
Total revenues	<u>69,483</u>	<u>56,149</u>	<u>29,766</u>	<u>19,225</u>	<u>99,249</u>	<u>75,374</u>
Expenses						
General government	13,467	11,315	-	-	13,467	11,315
Public safety	9,592	10,190	-	-	9,592	10,190
Public works	24,363	12,083	-	-	24,363	12,083
Health and welfare	2,007	1,929	-	-	2,007	1,929
Economic development	1,113	1,623	-	-	1,113	1,623
Culture and recreation	2,032	2,240	-	-	2,032	2,240
Interest on long-term debt	2,015	2,054	-	-	2,015	2,054
Solid waste	-	-	3,962	3,788	3,962	3,788
Mosquito abatement	-	-	813	812	813	812
Water	-	-	12,045	12,105	12,045	12,105
Sewer	-	-	9,414	9,514	9,414	9,514
Total expenses	<u>54,589</u>	<u>41,434</u>	<u>26,234</u>	<u>26,219</u>	<u>80,823</u>	<u>67,653</u>
Excess (deficiency) before transfers	14,894	14,715	3,532	(6,994)	18,426	7,721
Transfers	<u>(3,494)</u>	<u>130</u>	<u>3,494</u>	<u>(130)</u>	<u>-</u>	<u>-</u>
Increase (decrease) in net position	11,400	14,845	7,026	(7,124)	18,426	7,721
Net position— beginning	<u>103,028</u>	<u>88,175</u>	<u>102,829</u>	<u>109,953</u>	<u>205,857</u>	<u>198,128</u>
Prior period adjustment	<u>34</u>	<u>8</u>	<u>(252)</u>	<u>-</u>	<u>(218)</u>	<u>8</u>
Net position – beginning, as restated	<u>103,062</u>	<u>88,183</u>	<u>102,577</u>	<u>109,953</u>	<u>205,639</u>	<u>198,136</u>
Net position – ending	<u>\$ 114,462</u>	<u>\$ 103,028</u>	<u>\$ 109,604</u>	<u>\$ 102,829</u>	<u>\$ 224,066</u>	<u>\$ 205,857</u>

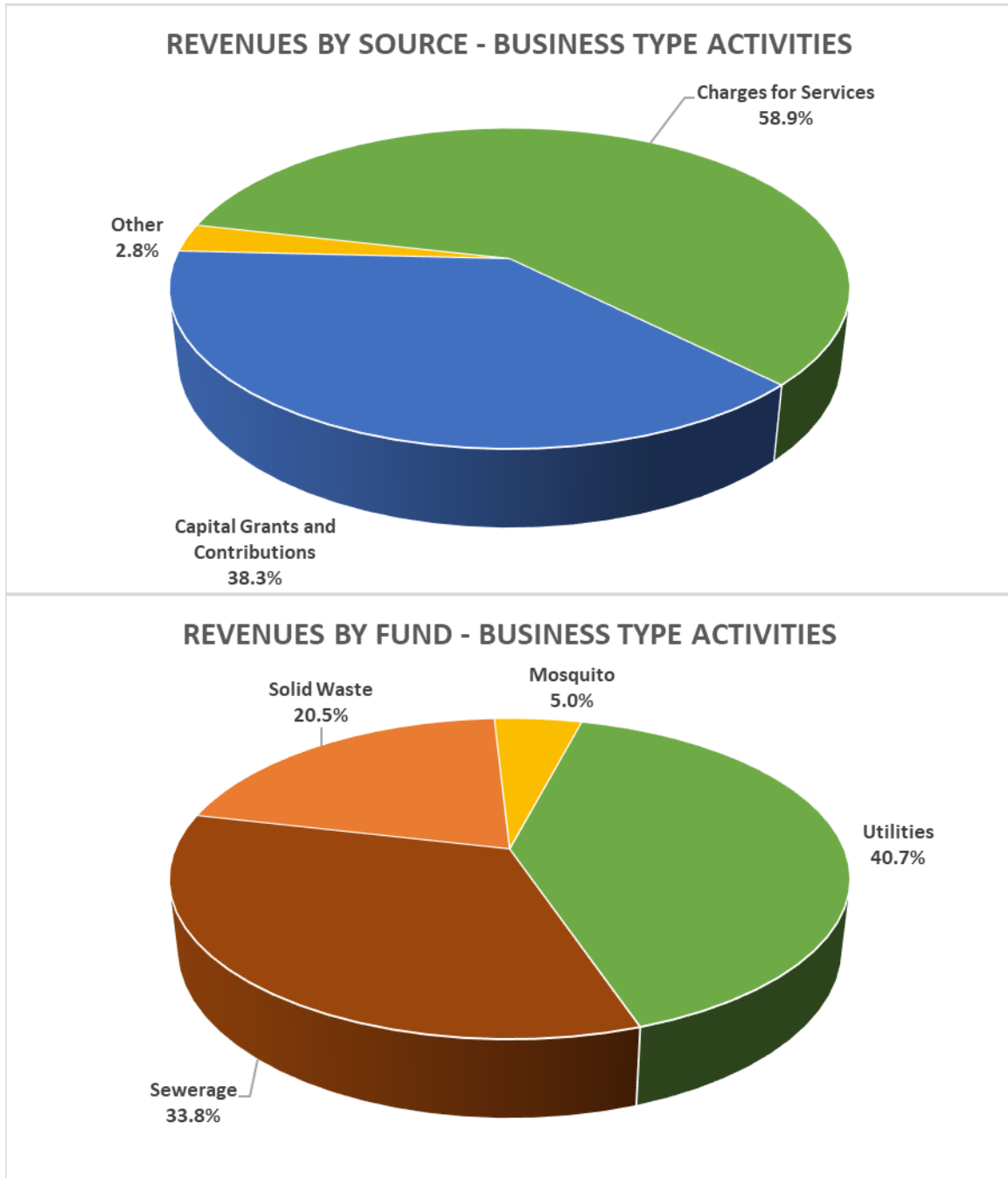
**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2020**

The following charts illustrate the revenues and expense for governmental activities for 2020:



**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT’S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2020**

The Parish’s business-type revenues decreased \$847 thousand or 4.41% from the previous year due primarily to a decrease in charges for services and other income. Charges for services and fees accounted for approximately 58.9% of revenues for business-type activities. The following charts illustrate the revenues and expense for business-type activities for 2020:



**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2020**

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

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

As of the end of the current fiscal year, St. John the Baptist Parish's governmental funds reported combined ending fund balances of approximately \$83.0 million, an increase of approximately \$13.8 million in comparison with the restated prior year. Approximately 4.2% of this total amount (approximately \$3.5 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 \$4,005,006, while total fund balance reached \$4,151,640. 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 36.95% of total General Fund expenditures, while total fund balance represents 38.30% of that same amount.

The fund balance of St. John the Baptist Parish's General Fund increased by \$2,698,271 during the current fiscal year due to changes in interfund activity.

The fund balance of the Sales Tax District special revenue fund decreased by \$2,729,203 during the current fiscal year due to a decrease in sales tax collections and increase in interfund activity.

The fund balance of the Roads and Bridges Fund increased by \$344,447 primarily due to an increase in federal grants received.

The fund balance of the 1992 General Obligation Sinking Fund increased by \$4,554,485 due to an increase in ad valorem tax collections.

The fund balance of the Fire Services Fund decreased by \$443,743 due to decreases in sales tax collections and federal reimbursements and increased interfund activity.

Proprietary funds – St. John the Baptist Parish's proprietary 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, 2020**

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 10, 2019 and the final revised budget was adopted on October 13, 2020.

A statement showing the Parish's original and final budget compared with actual operating results is provided in the Comprehensive Annual Financial Report beginning on page 101.

A comparison of actual results as of December 31, 2020 and the original budget for the General Fund are as follows:

	<u>Original Budget</u>	<u>Actual</u>	<u>Difference</u>
Total revenues	\$ 4,892,634	\$ 9,232,466	\$ 4,339,832
Total expenditures	10,728,522	10,839,507	(110,985)
Other financing sources	<u>4,808,818</u>	<u>4,305,312</u>	<u>(503,506)</u>
Net change in fund balance	<u>\$ (1,027,070)</u>	<u>\$ 2,698,271</u>	<u>\$ 3,725,341</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	\$ 4,892,634	\$ 9,235,964	\$ 4,343,330
Total expenditures	10,728,522	11,019,713	(291,191)
Other financing sources	<u>4,808,818</u>	<u>4,766,025</u>	<u>(42,793)</u>
Net change in fund balance	<u>\$ (1,027,070)</u>	<u>\$ 2,982,276</u>	<u>\$ 4,009,346</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2020

CAPITAL ASSETS AND DEBT ADMINISTRATION

The Parish's investment in capital assets as of December 31, 2020 for its governmental and business-type activities were approximately \$238 million, net of depreciation as reflected in the schedule below:

	Capital Assets (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$ 4,494	\$ 4,494	\$ 1,719	\$ 1,719	\$ 6,213	\$ 6,213
Buildings	43,746	45,033	9,570	9,957	53,315	54,990
Equipment & fixtures	10,946	10,884	3,169	2,949	3,560	13,834
Infrastructure	39,722	50,383	106,690	100,130	156,968	150,513
Construction in progress	12,166	8,220	5,423	468	17,589	8,688
Total	<u>\$ 111,074</u>	<u>\$ 119,014</u>	<u>\$ 126,571</u>	<u>\$ 115,223</u>	<u>\$ 237,645</u>	<u>\$ 234,237</u>

There was a \$8.0 million or 6.7% decrease in governmental activities capital assets, net of depreciation expense, which is due primarily to equipment disposal. The capital assets for business-type activities, net of depreciation expense, increased approximately \$11.3 million or 9.8% primarily due to an increase in construction in progress, as well as infrastructure additions. More detailed information on capital assets is included in Note 6 in the notes to the basic financial statements.

LONG-TERM DEBT

The Parish had approximately \$65 million in long-term debt as shown in the table below:

	Outstanding long-term debt (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
		(as restated)		(as restated)		(as restated)
General obligation bonds	\$ 44,925	\$ 49,625	\$ -	\$ -	\$ 44,925	\$ 49,625
Certificates of indebtedness	-	71	-	-	-	71
Public improvement bonds	8,350	11,135	-	-	8,350	11,135
Sales tax bonds	2,120	2,505	-	-	2,120	2,505
Capital lease obligations	172	258	-	-	172	258
Lease liability	574	81	273	66	847	147
Loans	924	734	4,022	1,970	4,946	2,704
Revenue bonds	-	-	2,590	2,880	2,590	2,880
Discount/Premiums	865	139	-	-	865	139
Total	<u>\$ 57,930</u>	<u>\$ 64,548</u>	<u>\$ 6,885</u>	<u>\$ 4,916</u>	<u>\$ 64,815</u>	<u>\$ 69,464</u>

The Parish's long-term debt decreased by approximately \$4.6 million. This change was due to scheduled debt payments.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2020**

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

NEW REPORTING STANDARDS

The Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 83, *Certain Asset Retirement Obligations*, Statement No. 84, *Fiduciary Activities*, Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, and early implemented Statement No. 87, *Leases* for the year ended December 31, 2020.

The Governmental Accounting Standards Board has also issued statements that will become effective in future years. These statements address:

- Accounting for interest costs incurred before the end of a construction period,
- Conduit debt obligations,
- Subscription-Based Information Technology Arrangements,
- Internal Revenue Code Section 457 Deferred Compensation Plans, and
- Annual Comprehensive Financial Reports.

The Parish is currently evaluating the effects that these statements will have on its financial statements.

REQUESTS FOR INFORMATION

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

BASIC FINANCIAL STATEMENTS

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
STATEMENT OF NET POSITION
December 31, 2020

	PRIMARY GOVERNMENT			COMPONENT
	GOVERNMENTAL	BUSINESS-TYPE	TOTAL	UNIT
	ACTIVITIES	ACTIVITIES		LIBRARY
ASSETS				
Cash and cash equivalents	\$ 59,441,176	\$ 1,785,505	\$ 61,226,681	\$ 11,987,942
Inventory, at cost	-	206,770	206,770	-
Receivables, net				
Accounts	264,232	2,033,183	2,297,415	-
Ad valorem taxes	25,730,220	350,178	26,080,398	6,805,404
Sales and use taxes	3,245,329	-	3,245,329	-
Other	102,064	-	102,064	54,603
Due from other governments	3,450,127	81,668	3,531,795	-
Prepaid items	413,839	199,391	613,230	-
Restricted assets	-	2,852,982	2,852,982	-
Internal balances	2,026,288	(2,026,288)	-	-
Capital assets not being depreciated	16,660,291	7,141,485	23,801,776	-
Capital assets being depreciated, net	94,414,020	119,429,019	213,843,039	5,789,576
TOTAL ASSETS	205,747,586	132,053,893	337,801,479	24,637,525
DEFERRED OUTFLOWS OF RESOURCES				
Deferred amounts related to pension liability	3,608,466	775,945	4,384,411	235,141
Deferred amounts on other post-employment benefits	5,142,282	2,628,340	7,770,622	1,311,620
Deferred amounts related to refunding	1,110,946	-	1,110,946	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	9,861,694	3,404,285	13,265,979	1,546,761
LIABILITIES				
Accounts, salaries, and other payables	3,994,661	3,313,386	7,308,047	29,296
Contracts payable	218,882	260,925	479,807	-
Deposits due others	-	1,303,588	1,303,588	-
Other liabilities	5,175	238,755	243,930	-
Interest payable	544,614	-	544,614	-
Noncurrent liabilities:				
Due within one year	8,264,401	1,093,065	9,357,466	113,514
Due in more than one year	77,733,316	16,940,436	94,673,752	2,776,032
TOTAL LIABILITIES	90,761,049	23,150,155	113,911,204	2,918,842
DEFERRED INFLOWS OF RESOURCES				
Advance tax payments	4,527,455	61,132	4,588,587	1,265,940
Deferred amounts related to pension liability	2,941,266	1,151,634	4,092,900	341,987
Deferred amounts on other post-employment benefits	2,917,799	1,491,355	4,409,154	622,751
TOTAL DEFERRED INFLOWS OF RESOURCES	10,386,520	2,704,121	13,090,641	2,230,678
NET POSITION				
Net investment in capital assets	68,821,647	119,958,124	188,779,771	5,789,576
Restricted for:				
Special revenue	52,425,131	-	52,425,131	-
Debt service	10,989,939	400,996	11,390,935	-
Customer deposits	-	153,748	153,748	-
Book purchases	-	-	-	2,838
Endowment	-	-	-	5,000
Unrestricted (deficit)	(17,775,006)	(10,908,966)	(28,683,972)	15,237,352
TOTAL NET POSITION	\$ 114,461,711	\$ 109,603,902	\$ 224,065,613	\$ 21,034,766

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, 2020

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 13,466,928	\$ 1,518,499	\$ 2,412,944	\$ 600,425
Public safety	9,591,615	1,245,045	212,013	339,097
Public works and transportation	24,362,887	294,526	3,030,196	2,468,898
Health and welfare	2,007,100	464,326	587,078	-
Economic development	1,112,803	-	4,000	(122,715)
Culture and recreation	2,032,489	83,187	44,331	1,190,332
Interest and other charges on long-term debt	2,014,896	-	-	-
Total Governmental Activities	<u>54,588,718</u>	<u>3,605,583</u>	<u>6,290,562</u>	<u>4,476,037</u>
Business-type Activities:				
Solid Waste	3,962,308	3,769,631	-	-
Mosquito	812,584	513,523	-	-
Utilities	12,044,458	7,161,041	-	11,388,171
Sewer	9,413,917	6,097,246	-	-
Total Business-type Activities	<u>26,233,267</u>	<u>17,541,441</u>	<u>-</u>	<u>11,388,171</u>
Total Primary Government	<u>\$ 80,821,985</u>	<u>\$ 21,147,024</u>	<u>\$ 6,290,562</u>	<u>\$ 15,864,208</u>
Component Unit:				
Library	<u>\$ 4,113,336</u>	<u>\$ 13,528</u>	<u>\$ -</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
Loss on sale of capital assets
Transfers
Total general revenues and transfers

Change in net position

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

Net position-end of year

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and
Changes in Net Position

Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Library
\$ (8,935,060)	\$ -	\$ (8,935,060)	\$ -
(7,795,460)	-	(7,795,460)	-
(18,569,267)	-	(18,569,267)	-
(955,696)	-	(955,696)	-
(1,231,518)	-	(1,231,518)	-
(714,639)	-	(714,639)	-
(2,014,896)	-	(2,014,896)	-
<u>(40,216,536)</u>	<u>-</u>	<u>(40,216,536)</u>	<u>-</u>
-	(192,677)	(192,677)	-
-	(299,061)	(299,061)	-
-	6,504,754	6,504,754	-
-	(3,316,671)	(3,316,671)	-
<u>-</u>	<u>2,696,345</u>	<u>2,696,345</u>	<u>-</u>
<u>(40,216,536)</u>	<u>2,696,345</u>	<u>(37,520,191)</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,099,808)</u>
29,310,654	396,102	29,706,756	7,690,532
22,128,247	-	22,128,247	-
1,354,691	-	1,354,691	-
37,947	-	37,947	-
19,840	-	19,840	-
536,595	-	536,595	-
595,910	-	595,910	88,010
-	212,531	212,531	-
206,767	12,314	219,081	14,739
920,184	215,676	1,135,860	32,668
-	-	-	(4,014)
<u>(3,493,793)</u>	<u>3,493,793</u>	<u>-</u>	<u>-</u>
<u>51,617,042</u>	<u>4,330,416</u>	<u>55,947,458</u>	<u>7,821,935</u>
11,400,506	7,026,761	18,427,267	3,722,127
103,027,500	102,829,222	205,856,722	17,312,639
33,705	(252,081)	(218,376)	-
<u>103,061,205</u>	<u>102,577,141</u>	<u>205,638,346</u>	<u>17,312,639</u>
<u>\$ 114,461,711</u>	<u>\$ 109,603,902</u>	<u>\$ 224,065,613</u>	<u>\$ 21,034,766</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2020**

	General	Sales Tax District	Roads and Bridges	1992 General Obligation Sinking	Fire Services	Levee Protection	Non-Major Governmental Funds	Total Governmental Funds
ASSETS								
Cash and cash equivalents	\$ 2,125,298	\$ 9,274,372	\$ 1,195,196	\$ 2,453,060	\$ 3,755,515	\$ 9,999,368	\$ 30,638,367	\$ 59,441,176
Receivables (net of allowances for uncollectible)								
Accounts	108,947	-	-	-	-	-	155,285	264,232
Ad valorem taxes	3,713,343	-	27,952	9,065,045	-	5,106,784	7,817,096	25,730,220
Sales and use taxes	18,334	1,349,644	563,205	-	750,941	-	563,205	3,245,329
Other	17,173	-	2,838	-	-	-	82,053	102,064
Due from other funds	643,839	1,829,607	306,377	-	159,697	-	1,222,154	4,161,674
Due from other governments	57,969	-	1,367,287	-	98,637	-	1,926,234	3,450,127
Prepaid items	146,634	-	112,838	-	69,580	-	84,787	413,839
TOTAL ASSETS	\$ 6,831,537	\$ 12,453,623	\$ 3,575,693	\$ 11,518,105	\$ 4,834,370	\$ 15,106,152	\$ 42,489,181	\$ 96,808,661
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts, salaries, and other payables	\$ 973,697	\$ -	\$ 1,057,159	\$ -	\$ 278,838	\$ -	\$ 1,684,967	\$ 3,994,661
Contracts payable	-	-	64,318	-	55,263	-	99,301	218,882
Due to other funds	877,789	-	86,050	-	4,055	-	1,167,492	2,135,386
Other liabilities	-	-	-	-	-	-	5,175	5,175
TOTAL LIABILITIES	1,851,486	-	1,207,527	-	338,156	-	2,956,935	6,354,104
DEFERRED INFLOWS OF RESOURCES								
Advance tax payments	648,253	-	-	1,591,976	-	891,507	1,395,719	4,527,455
Unavailable revenues	180,158	-	1,358,112	245,905	3,528	168,040	995,718	2,951,461
TOTAL DEFERRED INFLOWS OF RESOURCES	828,411	-	1,358,112	1,837,881	3,528	1,059,547	2,391,437	7,478,916
Fund balance:								
Nonspendable	146,634	-	112,838	-	69,580	-	84,787	413,839
Restricted	-	12,453,623	897,216	9,680,224	4,423,106	14,046,605	21,914,296	63,415,070
Committed	-	-	-	-	-	-	15,676,918	15,676,918
Unassigned	4,005,006	-	-	-	-	-	(535,192)	3,469,814
Total fund balances	4,151,640	12,453,623	1,010,054	9,680,224	4,492,686	14,046,605	37,140,809	82,975,641
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	\$ 6,831,537	\$ 12,453,623	\$ 3,575,693	\$ 11,518,105	\$ 4,834,370	\$ 15,106,152	\$ 42,489,181	\$ 96,808,661

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, 2020**

Fund Balances, Total Governmental Funds	\$ 82,975,641
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.	111,074,311
Unavailable revenues are deferred in governmental funds but not in governmental activities	2,951,461
Differences between expected and actual experiences, assumption changes and net differences between projected and actual earnings and contributions subsequent to the measurement date for the postretirement benefits (pension and OPEB) are recognized as deferred outflows of resources and deferred inflows of resources on the Statement of Net Position.	
Deferred outflows - Pension related	3,608,466
Deferred outflows - OPEB related	5,142,282
Deferred inflows - Pension related	(2,941,266)
Deferred inflows - OPEB related	(2,917,799)
Long-term liabilities that are not due and payable in the current period and therefore, are not reported in the governmental funds.	
Bonds payable	(55,395,000)
Loan payable	(924,000)
Capital lease obligations	(172,181)
Lease liability	(573,556)
Accrued interest payable	(544,614)
Net pension liability	(6,303,733)
Total OPEB liability	(21,764,402)
Governmental funds report the effect of premiums, discounts, and refundings and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.	
Deferred loss on refunding	1,110,946
Premiums	(864,845)
Net Position of Governmental Activities	\$ 114,461,711

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, 2020**

	General	Sales Tax District	Roads and Bridges	1992 General Obligation Sinking	Fire Services	Levee Protection	Non-Major Governmental Funds	Total Governmental Funds
REVENUES								
Taxes:								
Ad valorem	\$ 4,240,170	\$ -	\$ 49,625	\$ 10,954,080	\$ -	\$ 5,826,598	\$ 8,928,274	\$ 29,998,747
Sales and use	-	9,267,902	3,858,104	-	5,144,137	-	3,858,104	22,128,247
Video poker	-	-	-	-	-	-	536,595	536,595
Licenses and permits	1,937,388	-	-	-	-	-	-	1,937,388
Intergovernmental revenues:								
Federal grants	2,763,585	-	1,814,674	-	109,275	-	4,380,749	9,068,283
State funds:								
Parish transportation funds	-	-	514,755	-	-	-	-	514,755
State revenue sharing	62,148	-	-	-	-	-	515,394	577,542
Other	57,787	-	-	-	165,499	-	564,464	787,750
Local	-	-	-	-	339,097	-	-	339,097
Fees, charges, and commissions for services	113,978	-	46,016	-	-	-	1,316,698	1,476,692
Fines and forfeitures	-	-	16,444	-	-	-	1,245,045	1,261,489
Investment earnings	13,177	27,872	7,182	22,266	10,417	30,859	94,994	206,767
Other revenues	44,233	-	92,758	-	177,182	-	253,263	567,436
Total Revenues	9,232,466	9,295,774	6,399,558	10,976,346	5,945,607	5,857,457	21,693,580	69,400,788

(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, 2020**

	General	Sales Tax District	Roads and Bridges	1992 General Obligation Sinking	Fire Services	Levee Protection	Non-Major Governmental Funds	Total Governmental Funds
EXPENDITURES								
Current:								
General government	\$ 8,021,750	\$ 190,421	\$ 398,138	\$ 390,194	\$ -	\$ 216,520	\$ 2,428,610	\$ 11,645,633
Public safety	1,880,251	-	-	-	5,075,499	-	1,565,818	8,521,568
Public works	-	-	-	-	-	-	2,406,336	2,406,336
Health and welfare	641,847	-	-	-	-	-	1,281,627	1,923,474
Economic development	-	-	-	-	-	-	1,075,927	1,075,927
Transportation	-	-	6,380,136	-	-	-	1,348,199	7,728,335
Culture and recreation	-	-	-	-	-	-	1,212,186	1,212,186
Capital outlay	200,081	-	4,585,090	-	689,149	-	3,579,482	9,053,802
Debt service								
Principal	71,000	-	-	4,700,000	86,091	-	1,342,000	6,199,091
Interest	2,898	-	-	1,331,667	-	-	538,896	1,873,461
Lease financing								
Principal	18,655	-	44,744	-	-	-	6,934	70,333
Interest	3,025	-	6,442	-	-	-	1,236	10,703
Total Expenditures	10,839,507	190,421	11,414,550	6,421,861	5,850,739	216,520	16,787,251	51,720,849
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,607,041)	9,105,353	(5,014,992)	4,554,485	94,868	5,640,937	4,906,329	17,679,939
OTHER FINANCING SOURCES (USES)								
Debt issued	-	-	-	-	-	-	261,814	261,814
Issuance of refunding bonds	-	-	-	-	-	-	9,149,180	9,149,180
Payment to refunded bond escrow agent	-	-	-	-	-	-	(10,352,500)	(10,352,500)
Lease financing proceeds	152,381	-	332,291	-	-	-	78,646	563,318
Transfers in	5,172,217	-	5,826,859	-	79,800	-	3,273,208	14,352,084
Transfers out	(1,019,286)	(11,834,556)	(799,711)	-	(618,411)	-	(3,573,913)	(17,845,877)
Total Other Financing Sources (Uses)	4,305,312	(11,834,556)	5,359,439	-	(538,611)	-	(1,163,565)	(3,871,981)
Net Change in Fund Balances	2,698,271	(2,729,203)	344,447	4,554,485	(443,743)	5,640,937	3,742,764	13,807,958
Fund balances -- beginning of year	1,453,369	15,182,826	1,201,836	5,125,739	4,936,429	8,405,668	32,827,037	69,132,904
Restatements	-	-	(536,229)	-	-	-	571,008	34,779
Fund balances -- beginning of year as restated	1,453,369	15,182,826	665,607	5,125,739	4,936,429	8,405,668	33,398,045	69,167,683
Fund balances -- end of year	\$ 4,151,640	\$ 12,453,623	\$ 1,010,054	\$ 9,680,224	\$ 4,492,686	\$ 14,046,605	\$ 37,140,809	\$ 82,975,641

**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, 2020**

Net Change in Fund Balances, Total Governmental Funds	\$ 13,807,958
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	9,053,802
Depreciation expense	(5,644,022)
Transfers of completed capital projects to the business-type activities are shown on the Statement of Activities, but not on the fund financial statements.	(11,428,973)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	(270,519)
Bond, other debt and lease proceeds provide current financial resources to governmental funds, but issuing debt or lease financing increases long-term liabilities in the Statement of Net Position. Repayment of bond and other debt expenditure in the governmental funds, but repayment reduces long-term liabilities in the Statement of Net Position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is issued, whereas these amounts are deferred and amortized in the Statement of Activities.	
Proceeds from issuance of refunding bonds	(9,149,180)
Payment to escrow agent	10,352,500
Proceeds from loan issued	(261,814)
Proceeds from lease financing	(563,318)
Principal payments on long-term debt	6,113,000
Capital lease payments	86,091
Lease financing payments	70,333
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	
Accrued interest payable on long-term debt	(64,977)
Amortization of bond premiums and discounts	73,114
Amortization of deferred outflow of resources on refunding	(138,869)
Loss on bond refunding	(102,500)
Changes in pension liabilities and related deferred outflows/inflows of resources	(27,427)
Changes in OPEB liabilities and related deferred outflows/inflows of resources	(504,693)
Change in Net Position of Governmental Activities	<u>\$ 11,400,506</u>

The accompanying notes are an integral part of this statement.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2020

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Total Enterprise Funds
	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	
ASSETS					
Current assets					
Cash and cash equivalents	\$ 389,443	\$ 8,876	\$ 493,789	\$ 893,397	\$ 1,785,505
Inventory	-	-	206,770	-	206,770
Receivables, net	-	350,178	2,033,183	-	2,383,361
Due from other funds	2,892,712	411,261	65,315	4,260,728	7,630,016
Due from other governments	-	-	81,668	-	81,668
Prepaid items	-	-	118,342	81,049	199,391
Restricted cash	-	-	2,852,982	-	2,852,982
Total current assets	<u>3,282,155</u>	<u>770,315</u>	<u>5,852,049</u>	<u>5,235,174</u>	<u>15,139,693</u>
Noncurrent assets					
Capital assets, net	-	-	54,886,103	71,684,401	126,570,504
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>54,886,103</u>	<u>71,684,401</u>	<u>126,570,504</u>
TOTAL ASSETS	<u>3,282,155</u>	<u>770,315</u>	<u>60,738,152</u>	<u>76,919,575</u>	<u>141,710,197</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred amounts related to pension liability	-	-	398,864	377,081	775,945
Deferred amounts related to OPEB liability	-	-	1,319,028	1,309,312	2,628,340
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>1,717,892</u>	<u>1,686,393</u>	<u>3,404,285</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 3,282,155</u>	<u>\$ 770,315</u>	<u>\$ 62,456,044</u>	<u>\$ 78,605,968</u>	<u>\$ 145,114,482</u>
LIABILITIES					
Current liabilities					
Accounts and salaries payable	\$ 332,133	\$ 60,598	\$ 2,629,677	\$ 551,903	\$ 3,574,311
Due to other funds	-	-	7,968,481	1,687,823	9,656,304
Other liabilities	-	-	130,709	108,046	238,755
Bonds and loans payable, current portion	-	-	582,000	-	582,000
Total OPEB liability, current portion	-	-	214,153	212,575	426,728
Lease liability, current portion	-	-	47,284	37,053	84,337
Current liabilities payable from restricted assets:					
Customer deposits	-	-	1,303,588	-	1,303,588
Total current liabilities	<u>332,133</u>	<u>60,598</u>	<u>12,875,892</u>	<u>2,597,400</u>	<u>15,866,023</u>
Noncurrent liabilities					
Bonds and loans payable	-	-	6,030,380	-	6,030,380
Net pension liability	-	-	12,312	11,640	23,952
Total OPEB liability	-	-	5,368,555	5,329,008	10,697,563
Lease liability	-	-	106,227	82,314	188,541
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>11,517,474</u>	<u>5,422,962</u>	<u>16,940,436</u>
TOTAL LIABILITIES	<u>332,133</u>	<u>60,598</u>	<u>24,393,366</u>	<u>8,020,362</u>	<u>32,806,459</u>
DEFERRED INFLOWS OF RESOURCES					
Advance tax payments	-	61,132	-	-	61,132
Deferred amounts related to pension liability	-	-	591,982	559,652	1,151,634
Deferred amounts related to OPEB liability	-	-	748,434	742,921	1,491,355
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>61,132</u>	<u>1,340,416</u>	<u>1,302,573</u>	<u>2,704,121</u>
NET POSITION					
Net investment in capital assets	-	-	48,273,723	71,684,401	119,958,124
Restricted:					
Debt service	-	-	400,996	-	400,996
Customer deposits	-	-	153,748	-	153,748
Unrestricted (deficit)	2,950,022	648,585	(12,106,205)	(2,401,368)	(10,908,966)
Total net position	<u>2,950,022</u>	<u>648,585</u>	<u>36,722,262</u>	<u>69,283,033</u>	<u>109,603,902</u>
TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	<u>\$ 3,282,155</u>	<u>\$ 770,315</u>	<u>\$ 62,456,044</u>	<u>\$ 78,605,968</u>	<u>\$ 145,114,482</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, 2020

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Total Enterprise Funds
	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	
OPERATING REVENUES					
Charges for Services:					
Water sales	\$ -	\$ -	\$ 6,967,934	\$ -	\$ 6,967,934
Sewer charges	-	-	-	5,122,088	5,122,088
Mosquito abatement	-	513,523	-	-	513,523
Fees, charges, and commissions	3,769,631	-	193,103	975,158	4,937,892
Other income	-	-	99,357	116,323	215,680
Total revenues	<u>3,769,631</u>	<u>513,523</u>	<u>7,260,394</u>	<u>6,213,569</u>	<u>17,757,117</u>
OPERATING EXPENSES					
General administration	1,700	-	1,185,222	511,481	1,698,403
Purification	-	-	2,484,875	-	2,484,875
Distribution	-	-	1,271,852	-	1,271,852
Sales and operations	-	-	3,976,826	3,526,235	7,503,061
Plant	-	-	-	2,199,051	2,199,051
Indirect costs	192,000	-	-	-	192,000
Contract services	3,768,608	812,584	113,696	48,240	4,743,128
Depreciation	-	-	2,880,196	3,126,997	6,007,193
Total operating expenses	<u>3,962,308</u>	<u>812,584</u>	<u>11,912,667</u>	<u>9,412,004</u>	<u>26,099,563</u>
Operating income (loss)	<u>(192,677)</u>	<u>(299,061)</u>	<u>(4,652,273)</u>	<u>(3,198,435)</u>	<u>(8,342,446)</u>
NONOPERATING REVENUES (EXPENSE)					
Ad valorem tax	-	396,102	-	-	396,102
Grant revenue	-	-	212,531	-	212,531
Interest revenue	1,810	899	7,991	1,614	12,314
Interest expense	-	-	(131,791)	(1,913)	(133,704)
Net nonoperating income (expense)	<u>1,810</u>	<u>397,001</u>	<u>88,731</u>	<u>(299)</u>	<u>487,243</u>
Change in net position before transfers	<u>(190,867)</u>	<u>97,940</u>	<u>(4,563,542)</u>	<u>(3,198,734)</u>	<u>(7,855,203)</u>
Capital contributions	-	-	-	11,388,171	11,388,171
Transfers in	-	100,000	3,959,963	1,814,631	5,874,594
Transfers out	<u>(61,446)</u>	<u>(22,760)</u>	<u>(1,242,517)</u>	<u>(1,054,078)</u>	<u>(2,380,801)</u>
Change in net position	<u>(252,313)</u>	<u>175,180</u>	<u>(1,846,096)</u>	<u>8,949,990</u>	<u>7,026,761</u>
Net position-beginning of year	3,202,335	473,405	38,568,935	60,584,547	102,829,222
Prior period adjustments (Note 20)	-	-	(577)	(251,504)	(252,081)
Net position-beginning (as restated)	<u>3,202,335</u>	<u>473,405</u>	<u>38,568,358</u>	<u>60,333,043</u>	<u>102,577,141</u>
Net position - end of year	<u>\$ 2,950,022</u>	<u>\$ 648,585</u>	<u>\$ 36,722,262</u>	<u>\$ 69,283,033</u>	<u>\$ 109,603,902</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, 2020

	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Enterprise Funds
Cash Flows From Operating Activities:					
Receipts from customers and users	\$ 3,769,631	\$ 385,161	\$ 7,357,182	\$ 6,103,446	\$ 17,615,420
Other receipts	-	-	99,357	116,323	215,680
Payments to suppliers	(178,817)	(812,222)	(4,710,909)	(2,713,559)	(8,415,507)
Payments to employees and related benefits	-	-	(2,734,132)	(3,104,187)	(5,838,319)
Contract services	(3,768,608)	-	-	-	(3,768,608)
Receipts from (payments for) interfund services provided	(138,412)	(54,509)	18,371	(657,236)	(831,786)
Payments for interfund services used	-	-	882,060	18,104	900,164
Net Cash Provided by (Used in) Operating Activities	<u>(316,206)</u>	<u>(481,570)</u>	<u>911,929</u>	<u>(237,109)</u>	<u>(122,956)</u>
Cash Flows From NonCapital Financing Activities:					
Transfers to other funds	(61,446)	(22,760)	(1,242,517)	(1,054,078)	(2,380,801)
Advances from other funds	-	100,000	3,959,963	1,814,631	5,874,594
Ad valorem taxes	-	396,102	-	-	396,102
Subsidy from federal grants	-	-	212,531	-	212,531
Net Cash Provided by (Used in) NonCapital Financing Activities	<u>(61,446)</u>	<u>473,342</u>	<u>2,929,977</u>	<u>760,553</u>	<u>4,102,426</u>
Cash Flows From Capital and Related Financing Activities:					
Financing Activities:					
Proceeds from capital debt	-	-	2,282,810	-	2,282,810
Proceeds from leases	-	-	135,772	108,696	244,468
Purchases of capital assets	-	-	(5,330,387)	(570,598)	(5,900,985)
Principal paid on capital debt	-	-	(520,663)	-	(520,663)
Interest paid on capital debt	-	-	(138,664)	-	(138,664)
Principal paid on leases	-	-	(22,199)	(15,679)	(37,878)
Interest paid on leases	-	-	(2,788)	(1,913)	(4,701)
Net Cash Used in Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>(3,596,119)</u>	<u>(479,494)</u>	<u>(4,075,613)</u>
Cash Flows From Investing Activities:					
Interest and dividends received	1,810	899	7,991	1,614	12,314
Net Cash Provided by Investing Activities	<u>1,810</u>	<u>899</u>	<u>7,991</u>	<u>1,614</u>	<u>12,314</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(375,842)	(7,329)	253,778	45,564	(83,829)
Cash and Cash Equivalents, Beginning of Year	765,285	16,205	3,092,993	847,833	4,722,316
Cash and Cash Equivalents, End of Year	<u>\$ 389,443</u>	<u>\$ 8,876</u>	<u>\$ 3,346,771</u>	<u>\$ 893,397</u>	<u>\$ 4,638,487</u>

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (CONTINUED)
For the Year Ended December 31, 2020**

	Solid Waste	Mosquito Abatement	Utilities System	Sewerage	Total Enterprise Funds
Reconciliation to Statement of Fund Net Position:					
Cash and cash equivalents	\$ 389,443	\$ 8,876	\$ 493,789	\$ 893,397	\$ 1,785,505
Restricted assets - cash and cash equivalents	-	-	2,852,982	-	2,852,982
Cash and Cash Equivalents, End of Year	<u>\$ 389,443</u>	<u>\$ 8,876</u>	<u>\$ 3,346,771</u>	<u>\$ 893,397</u>	<u>\$ 4,638,487</u>
Reconciliation of Operating Income to Net Cash Provided by (Used in) Operating Activities:					
Operating income (loss)	\$ (192,677)	\$ (299,061)	\$ (4,652,273)	\$ (3,198,435)	\$ (8,342,446)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation expense	-	-	2,880,196	3,126,997	6,007,193
Changes in assets and liabilities:					
Accounts receivable	-	(151,286)	277,813	6,200	132,727
Intergovernmental receivables	-	-	(81,668)	-	(81,668)
Due from other funds	(138,412)	(54,509)	18,371	(657,236)	(831,786)
Inventories	-	-	(13,714)	-	(13,714)
Prepaid items	-	-	(58,246)	(20,953)	(79,199)
Deferred inflows and outflows	-	22,924	1,274,884	1,215,758	2,513,566
Customer deposits	-	-	14,056	-	14,056
Accounts payable	14,883	362	1,920,750	58,285	1,994,280
Other liabilities	-	-	(32,190)	7,881	(24,309)
Net pension asset	-	-	(1,207,766)	(1,234,661)	(2,442,427)
Net OPEB liability	-	-	(310,344)	440,951	130,607
Due to other funds	-	-	882,060	18,104	900,164
Total Adjustments	<u>(123,529)</u>	<u>(182,509)</u>	<u>5,564,202</u>	<u>2,961,326</u>	<u>8,219,490</u>
Net Cash Provided by (Used in) Operating Activities	<u>\$ (316,206)</u>	<u>\$ (481,570)</u>	<u>\$ 911,929</u>	<u>\$ (237,109)</u>	<u>\$ (122,956)</u>

The accompanying notes are an integral part of this statement.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICES

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

A. REPORTING ENTITY

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

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

The Parish occupies 219 square miles with a population of approximately 43,000. Council offices are located in the Parish office building at 1811 West Airline Highway, LaPlace.

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (CONTINUED)

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

a. Blended Component Unit

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

b. Discretely Presented Component Unit

Library: St. John the Baptist Parish Library (the "Library") was established by the Parish governing authority under the provisions of LSA-R.S. 25:211. The Library provides citizens of the parish access to library materials, books, magazines, records and films. The Library is governed by a board of control that is appointed by the Council. The Library is considered to be fiscally dependent on the Council because it cannot levy taxes or issue bonded debt without approval by the Parish Council. The Library is considered to be a financial burden to the Parish, because the Parish issued debt to pay for a new library building, and the Parish pays the insurance premiums on behalf of the Library. These premiums are reimbursed to the Parish from the Library. The Library issues separate financial statements and has a year end of December 31. Complete financial statements may be obtained directly from the administrative office of St. John the Baptist Parish Library, 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. Interfund services provided and used are not eliminated in the process of consolidation. *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, 2020

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, 2020

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

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

The *Fire Services Fund* was created in May 2003 when the voters of St. John the Baptist Parish passed a .25 cent sales tax for a partially paid fire department. This fund accounts for the cost associated with the paid personnel for the fire departments. In 2015, the Parish combined the four Volunteer Fire Departments into the Fire Services Fund. The revenue of the Volunteer Fire Departments is generated from a $\frac{1}{4}$ % sales tax for the fire departments along with a 2% fire insurance rebate.

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

The Parish reports the following major proprietary funds:

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

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

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020**

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; however, any transfers to/from Capital Project and Debt Service Funds are included in the adopted budgets of the other funds. These funds are administratively budgeted for management use only.

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

E. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary accounting in the General Fund, Special Revenue Funds, and Capital Project Funds. Encumbrances lapse at year-end, however, it is the Parish's intention to honor these encumbrances under authority provided in the subsequent year's budget. There were no significant encumbrances at December 31, 2020.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. CASH AND CASH EQUIVALENTS AND INVESTMENTS

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

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

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

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

G. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

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. INVENTORY

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

J. PREPAID ITEMS

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

K. RESTRICTED ASSETS

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

L. CAPITAL ASSETS

Capital assets, which include land, buildings and building improvements, vehicles, furniture fixtures and equipment, and infrastructure assets (streets, roads, canals, water and sewer systems, and drainage systems), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Parish as assets with an initial, individual cost of \$5,000 or more. Such assets are recorded at historical cost, or estimated historical cost if purchased or constructed, except for intangible right-to-use lease assets, the measurement of which is discussed in note 10 below. Donated capital assets are recorded at acquisition value at the date of donation. Major additions are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

M. COMPENSATED ABSENCES

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

Employees earn from 5 to 30 days of vacation leave each year, depending on their length of service. Vacation leave must be taken in the year earned and cannot be accumulated. Also, employees earn 6 to 18 days of sick leave per year which can be accumulated and is paid out only in accordance with Parish Ordinance MM-67. Parish Ordinance MM-67 states, “Any employee who has not used more than ten percent (10%) of their annual accrued sick days shall have the option of being paid four (4) to five (5) days after the year end.” Upon retirement, all accumulated unused and unpaid sick leave days, from 15 to 90 days based upon years of service, are forwarded to the retirement system for conversion upon application for normal retirement.

The accumulation of sick leave is nominal at December 31, 2020. Therefore, a liability for compensated absences due to employees has not been included in the basic financial statements.

N. LONG-TERM OBLIGATIONS

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

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

O. NET POSITION

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

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

P. FUND BALANCE

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

Q. INTERFUND TRANSACTIONS

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

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

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

R. LEASES

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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

S. AD VALOREM TAXES

Ad valorem taxes are levied each November 15th on the assessed value listed as of the prior January 1st for all real property located in the Parish. The ad valorem tax is due and becomes an enforceable lien on property on the first day of the month following the filing of the tax rolls by the Assessor with the Louisiana Tax Commissions (December 1st). The tax is delinquent thirty days after the due date. The ad valorem tax assessment for fiscal 2020 was formally levied in November 2020 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, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The following is a summary of authorized and levied ad valorem taxes for 2020:

<u>Parishwide Taxes</u>	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parishwide	4.09	4.09	Permanent
Courthouse and Jail	1.00	1.00	12/31/25
Library	9.94	9.94	12/31/27
Council on Aging	0.99	0.99	12/31/23
Road Lighting District No.1	3.83	3.83	12/31/21
Mosquito Abatement District	0.48	0.48	12/31/28
Juvenile Detention Center	1.00	1.00	12/31/29
Health Unit	0.96	0.96	12/31/27
Public Buildings ARC Maintenance	0.97	0.97	12/31/22
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
Flood Protection Levee	7.00	7.00	12/31/46

T. SALES TAXES

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

U. ACCOUNTING ESTIMATES

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

V. DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

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

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

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

W. PENSIONS

The Parish is a participating employer in four defined benefit pension plans as described in Note 12. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans, and additions to/deductions from each plans' fiduciary net position have been determined on the same basis as they are reported by each of the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value within each plan.

X. SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date that the financial statements were available to be issued, January 31, 2022. See Note 22 for relevant disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Y. RECENTLY ISSUED AND IMPLEMENTED ACCOUNTING PRONOUNCEMENTS

In the year 2020, the Parish has implemented GASB Statement No. 83, *Certain Asset Retirement Obligations*. The objective of this statement is to provide for the measurement and accounting of legally enforceable liabilities associated with the retirement of tangible capital assets. There was no impact to the financial statements related to the implementation of this statement.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The Parish has implemented GASB Statement No. 84, *Fiduciary Activities*. This Statement seeks to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. There was no impact to the financial statements related to the implementation of this statement.

The Parish has early implemented GASB Statement No. 87, *Leases*. Under this Statement, a lessee is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. Additional information on changes to the financial statements related to the implementation of this statement can be found in Notes 2 and 10.

The Parish has implemented GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. The implementation of this statement did not result in any change in the Parish's financial statements. GASB Statement No. 88 requires that additional essential information related to debt be disclosed in the notes to the financial statements, including unused lines of credit, assets pledged as collateral for the debt, and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. For notes to the financial statements related to debt, this Statement also requires that existing and additional information be provided for direct borrowings and direct placement of debt separately from other debt. Additional information can be found in Note 9.

The Governmental Accounting Standards Board has issued statements that will become effective in future years. These statements are as follows:

In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020.

In May 2019, the GASB issued Statement No. 91, *Conduit Debt Obligations*. The primary objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In May 2020, the GASB issued GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Assets and liabilities resulting from SBITAs should be recognized and measured using the facts and circumstances that existed at the beginning of the fiscal year in which this Statement is implemented. Governments are permitted, but are not required, to include in the measurement of the subscription asset capitalizable outlays associated with the initial implementation stage and the operation and additional implementation stage incurred prior to the implementation of this Statement.

In June 2020, the GASB issued GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of this Statement that provide that for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform, are effective for reporting periods beginning after June 15, 2021.

In October 2021, the GASB issued GASB Statement No. 98, *The Annual Comprehensive Financial Report*. This Statement establishes the term *annual comprehensive financial report* and its acronym *ACFR*. That new term and acronym replace instances of *comprehensive annual financial report* and its acronym in generally accepted accounting principles for state and local governments.

The Parish is evaluating the requirements of the above statements and the impact on reporting.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 2 – CHANGE IN ACCOUNTING PRINCIPLE AND PRIOR PERIOD ADJUSTMENTS

In fiscal year 2020, the Parish early implemented GASB Statement No. 87, *Leases*. In accordance with generally accepted accounting principles, the implementation of this statement requires the restatement of the December 31, 2019 net position in the statement of activities to record the cumulative effect of recording the original basis of the leased assets less accumulated amortization, net of the respective lease liabilities as of December 31, 2019.

During the year ended December 31, 2020, the Parish also corrected errors related to an over-accrual of grant revenues, related deferred inflows, and retainages and an over-accrual of interfund receivables and interfund payables.

The prior period adjustments had the following impact on the governmental activities ending net position at December 31, 2019:

	Governmental Activities	Business- Type Activities	Total
Net position – December 31, 2019 as previously reported	\$103,027,500	\$102,829,222	\$205,856,722
Leased assets, net	79,497	65,320	144,817
Lease liabilities	(80,571)	(66,288)	(146,859)
Receivables, payables, and deferred inflows – correction of errors	34,779	(251,113)	(216,334)
Total prior period adjustment	33,705	(252,081)	(218,376)
Net position – December 31, 2019 as restated	\$103,061,205	\$102,577,141	\$205,638,346

The prior period adjustments had the following impact on fund balances at December 31, 2019:

	Roads and Bridges	Non-Major Governmental Funds	Utilities System	Sewerage
Fund Balance – December 31, 2019 as previously reported	\$1,201,836	\$32,827,037	\$38,568,935	\$60,584,547
Leased assets, net	-	-	39,351	25,969
Lease liabilities	-	-	(39,938)	(26,350)
Receivables, payables, and deferred inflows – correction of errors	(536,229)	571,008	10	(251,123)
Total prior period adjustments	(536,229)	571,008	(577)	(251,504)
Net position – December 31, 2019, as restated	\$665,607	\$33,398,045	\$38,568,358	\$60,333,043

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 3 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budget

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

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

Deficit Fund Balances /Net Position

The following funds had a deficit in fund balance at December 31, 2020:

Special Revenue Funds

Hurricane Isaac Fund	<u>\$ (430,447)</u>
Hurricane Isaac CDBG Fund	<u>\$ (104,386)</u>
LASAFE Fund	<u>\$ (359)</u>

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020**

NOTE 4 - CASH, CASH EQUIVALENTS AND INVESTMENTS

At December 31, 2020, the Parish had cash and cash equivalents as follows:

Cash and cash equivalents accounts per Statement of Net Position	<u>\$ 64,079,663</u>
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Of the total cash and cash equivalents, shown above, \$61,226,681 is unrestricted and \$2,852,982 is restricted assets. Restricted cash is included with restricted assets on the combined Statement of Net Position. In the proprietary funds, restricted cash equals \$2,852,982 and unrestricted cash equals \$1,785,505 for total cash of \$4,638,487.

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 \$64,488,792.

The bank balance is categorized as follows:

Amount insured by the Federal Deposit Insurance Corporation, or collateralized with securities held by the Parish's agent in the Parish's name.	<u>\$ 64,488,792</u>
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Custodial Credit Risk

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

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

Credit Risk of Debt Investments

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

Concentration of Credit Risk

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

Interest Rate Risk

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020**

NOTE 5 - RECEIVABLES

Receivables at December 31, 2020 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	Fire Services	Levee Protection	Nonmajor Funds	Total Governmental Activities
Taxes:								
Ad Valorem	\$ 3,713,343	\$ -	\$ 27,952	\$ 9,065,045	\$ -	\$ 5,106,784	\$ 7,817,096	\$ 25,730,220
Sales and Use	18,334	1,349,644	563,205	-	750,941	-	563,205	3,245,329
Intergovernmental	57,969	-	1,367,287	-	98,637	-	1,926,234	3,450,127
Accounts Receivable	108,947	-	-	-	-	-	155,285	264,232
Other Receivable	17,173	-	2,838	-	-	-	82,053	102,064
Total Receivables	\$ 3,915,766	\$ 1,349,644	\$ 1,961,282	\$ 9,065,045	\$ 849,578	\$ 5,106,784	\$ 10,543,873	\$ 32,791,972

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020**

NOTE 5 – RECEIVABLES (CONTINUED)

	Business-type Activities			
	Mosquito Abatement	Utilities System	Sewerage	Total Business- Type Activities
Taxes:				
Ad Valorem	\$ 350,178	\$ -	\$ -	\$ 350,178
Intergovernmental	-	81,668	-	81,668
Accounts Receivable	-	12,005,526	-	12,005,526
Gross Receivables	350,178	12,087,194	-	12,437,372
Less: Allowance For Estimated Uncollectable	-	(9,972,343)	-	(9,972,343)
Net Receivables	\$ 350,178	\$ 2,114,851	\$ -	\$ 2,465,029

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, 2020, consisted of the following:

Enterprise Funds:	
Utilities System	\$ 9,972,343
Total Enterprise Funds	<u>9,972,343</u>
 Total allowance for uncollectible accounts	 <u>\$ 9,972,343</u>

Upon further analysis of the Utilities System accounts receivable at December 31, 2020, 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, 2020

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2020 was as follows:

	January 1, 2020 (as restated)	Additions	Reductions	December 31, 2020
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 4,493,876	\$ -	\$ -	\$ 4,493,876
Construction-in-progress	<u>8,219,552</u>	<u>7,568,094</u>	<u>(3,621,231)</u>	<u>12,166,415</u>
Total capital assets not being depreciated	<u>12,713,428</u>	<u>7,568,094</u>	<u>(3,621,231)</u>	<u>16,660,291</u>
Capital assets being depreciated/amortized:				
Buildings and building improvements	62,143,032	863,043	(40,006)	62,966,069
Infrastructure	178,675,163	82,617	-	178,757,780
Drainage system	37,140,746	2,840,243	(11,388,171)	28,592,818
Furniture, fixtures, and equipment	15,578,438	648,297	-	16,226,735
Right-to-use leased equipment and vehicles	104,494	563,343	-	667,837
Vehicles	<u>12,191,399</u>	<u>108,600</u>	<u>-</u>	<u>12,299,999</u>
Total capital assets being depreciated/ amortized	<u>305,833,272</u>	<u>5,106,143</u>	<u>(11,428,177)</u>	<u>299,511,238</u>
Less accumulated depreciation/amortization:				
Buildings and building improvements	17,109,621	2,110,809	-	19,220,430
Infrastructure	155,625,275	1,426,574	-	157,051,849
Drainage system	9,807,626	768,718	-	10,576,344
Furniture, fixtures, and equipment	7,586,981	763,061	-	8,350,042
Right-to-use leased equipment and vehicles	24,997	87,034	-	112,031
Vehicles	<u>9,298,696</u>	<u>487,826</u>	<u>-</u>	<u>9,786,522</u>
Total accumulated depreciation/ amortization	<u>199,453,196</u>	<u>5,644,022</u>	<u>-</u>	<u>205,097,218</u>
Total capital assets being depreciated/ amortized, net	<u>106,380,076</u>	<u>(537,879)</u>	<u>(11,428,177)</u>	<u>94,414,020</u>
Total governmental activities capital assets, net	<u>\$ 119,093,504</u>	<u>\$ 7,030,215</u>	<u>\$ (15,049,408)</u>	<u>\$ 111,074,311</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 6 - CAPITAL ASSETS (CONTINUED)

	January 1, 2020	Additions	Reductions	December 31, 2020
Business-Type Activities	(as restated)			
Capital assets not being depreciated:				
Land	\$ 1,719,347	\$ -	\$ -	\$ 1,719,347
Construction-in-progress	<u>468,170</u>	<u>5,008,269</u>	<u>(54,301)</u>	<u>5,422,138</u>
Total capital assets not being depreciated	<u>2,187,517</u>	<u>5,008,269</u>	<u>(54,301)</u>	<u>7,141,485</u>
Capital assets being depreciated/amortized:				
Buildings and building improvements	14,560,541	7,101	-	14,567,642
Systems – water and sewer	222,937,742	431,183	-	223,368,925
Drainage	-	11,388,171	-	11,388,171
Furniture, fixtures, and equipment	5,144,610	213,316	-	5,357,926
Right-to-use leased equipment and vehicles	89,748	244,484	-	334,232
Vehicles	<u>1,123,716</u>	<u>50,948</u>	<u>-</u>	<u>1,174,664</u>
Total capital assets being depreciated/ amortized	<u>243,856,357</u>	<u>12,335,203</u>	<u>-</u>	<u>256,191,560</u>
Less accumulated depreciation/amortization:				
Buildings and building improvements	4,603,929	393,914	-	4,997,843
Systems – water and sewer	122,808,135	4,998,396	-	127,806,531
Drainage	-	260,569	-	260,569
Furniture, fixtures, and equipment	2,445,943	233,481	-	2,679,424
Right-to-use leased equipment and vehicles	24,428	44,837	-	69,265
Vehicles	<u>872,913</u>	<u>75,996</u>	<u>-</u>	<u>948,909</u>
Total accumulated depreciation/ amortization	<u>130,755,348</u>	<u>6,007,193</u>	<u>-</u>	<u>136,762,541</u>
Total capital assets being depreciated/ amortized, net	<u>113,101,009</u>	<u>6,328,010</u>	<u>-</u>	<u>119,429,019</u>
Total business-type activities capital assets, net	<u>\$ 115,288,526</u>	<u>\$ 11,336,279</u>	<u>\$ (54,301)</u>	<u>\$ 126,570,504</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020**

NOTE 6 - CAPITAL ASSETS (CONTINUED)

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

Governmental activities:	
General government	\$ 1,426,220
Public safety	851,497
Public works	2,533,512
Culture and recreation	789,214
Economic development	9,283
Health & welfare	34,296
Total	<u>\$ 5,644,022</u>
Business-type activities:	
Utilities Operations	\$ 2,880,196
Sewerage Operations	<u>3,126,997</u>
Total	<u>\$ 6,007,193</u>

Construction in progress is comprised of the following:

	<u>Expended to December 31, 2020</u>
Governmental Activities:	
Reserve Drainage II HMGP	\$ 3,292,107
Eastbank Miss Trail Phase IV	2,157,834
Road Improvements	2,112,901
WB Substation	1,110,136
Streetscape Project (LaSAFE)	705,885
Engineering-Lake Pontchartrain	469,198
Vicknair Canal	395,534
Lucy Levee Trail	356,419
HMGP Bar Screen Cleaners	289,419
RO Pilot Project Lions/LaPlace	221,000
HMGP – Electrical Components	178,742
Levee Project	142,345
Sewer Asphalt Repairs	125,153
HMGP LaPlace Heights	124,706
HMGP Marigold St.	105,689
HMGP Belle Pointe Drainage	102,873
Belle Point Sewer Reroute	66,350
HMGP River Forest	47,920
WWC Perm Generator	46,937
HMGP Airport Pump St	40,762
RESTORE (Belle Terre Streetscape)	25,718
Edgard/Lucy Trail	20,973
HMGP Bar Screens	14,289
Haydel Canal	13,525
Total Governmental Activities	<u>\$ 12,166,415</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 6 - CAPITAL ASSETS (CONTINUED)

Business-type Activities:	
Water Meters	\$ 4,124,165
Lions Plant Intake	<u>1,297,973</u>
Total Business-Type Activities	<u>5,422,138</u>
TOTAL CONSTRUCTION IN PROGRESS	<u>\$ 17,588,553</u>

The Parish has committed to spending approximately \$8.6 million to complete the above projects.

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

The following is a summary of accounts, contracts, salaries, and other payables as of December 31, 2020.

	Class of Payable				
	Salaries	Withholdings	Contracts	Accounts	Total
General Fund	\$ 70,661	\$ 345,488	\$ -	\$ 557,548	\$ 973,697
Road & Bridges	42,566	137,670	64,318	876,923	1,121,477
Fire Services	59,313	-	55,263	219,525	334,101
Solid Waste	-	-	-	332,133	332,133
Mosquito Control	-	-	-	60,598	60,598
Utilities	40,915	94,167	260,925	2,233,670	2,629,677
Sewerage	24,297	122,501	-	405,105	551,903
Non-major funds	<u>18,636</u>	<u>112</u>	<u>99,301</u>	<u>1,666,219</u>	<u>1,784,268</u>
Total	<u>\$ 256,388</u>	<u>\$ 699,938</u>	<u>\$ 479,807</u>	<u>\$ 6,351,721</u>	<u>\$ 7,787,854</u>

NOTE 8 - PAYABLE FROM RESTRICTED ASSETS

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

	Utilities
	<u>System</u>
Customer deposits	\$ 1,303,588
Current portion of bonds payable	<u>582,000</u>
Total	<u>\$ 1,885,588</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 9 - LONG-TERM LIABILITIES

The following is a summary of long-term liability transactions of the Parish for the year ended December 31, 2020:

	Balance January 1, 2020	Issues Additions Adjustments	Payments Expenditures Adjustments	Balance December 31, 2020	Due Within One Year
Governmental Activities					
General Obligation Bonds - Public Offerings	\$ 26,630,000	\$ -	\$ (2,395,000)	\$ 24,235,000	\$ 2,860,000
General Obligation Bonds - Direct Placements	22,995,000	-	(2,305,000)	20,690,000	2,380,000
Certificates of Indebtedness	71,000	-	(71,000)	-	-
Public Improvement Bonds	11,135,000	8,350,000	(11,135,000)	8,350,000	770,000
Sales Tax & Revenue Bonds	2,505,000	-	(385,000)	2,120,000	900,000
State Revolving Fund Loan	734,186	261,814	(72,000)	924,000	182,000
Lease Liability	80,571	563,318	(70,333)	573,556	178,048
Capital Lease Obligations	258,272	-	(86,091)	172,181	86,091
Total OPEB Liability	21,220,828	543,574	-	21,764,402	834,884
Net Pension Liability	10,364,519	-	(4,060,786)	6,303,733	-
Premium	138,779	799,180	(73,114)	864,845	73,378
Total Governmental Activities	<u>96,133,155</u>	<u>10,517,886</u>	<u>(20,653,324)</u>	<u>85,997,717</u>	<u>8,264,401</u>
Business-Type Activities					
Revenue Bonds	2,880,000	-	(290,000)	2,590,000	290,000
State Revolving Fund Loans	1,970,233	2,282,810	(230,663)	4,022,380	292,000
Lease Liability	66,288	244,468	(37,878)	272,878	84,337
Total OPEB Liability	10,916,025	208,266	-	11,124,291	426,728
Net Pension Liability	2,466,379	-	(2,442,427)	23,952	-
Total Business-type Activities	<u>18,298,925</u>	<u>2,735,544</u>	<u>(3,000,968)</u>	<u>18,033,501</u>	<u>1,093,065</u>
Total Long-Term Liabilities	<u>\$ 114,432,080</u>	<u>\$ 13,253,430</u>	<u>\$ (23,654,292)</u>	<u>\$ 104,031,218</u>	<u>\$ 9,357,466</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 9 - LONG-TERM LIABILITIES (CONTINUED)

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

Bond Type	Date of Issuance	Authorized and Issued	Interest Rate %	Maturity Date	Principal Outstanding	Interest to Maturity
Government Activities:						
<u>General Obligation Bonds</u>						
General Obligation Refunding Bonds -						
Series 2011	11/15/11	8,545,000	2.0-5.0	03/01/22	\$ 2,180,000	\$ 110,500
General Obligation Bonds – Series 2014	06/10/14	18,000,000	2.0-3.0	03/01/34	12,600,000	2,937,375
General Obligation Bonds – Series 2015	08/26/15	12,000,000	2.0-4.0	03/01/35	<u>9,455,000</u>	<u>2,803,771</u>
Total General Obligation Bonds – Public Offerings					<u>24,235,000</u>	<u>5,851,646</u>
General Obligation Refunding Bonds	11/13/13	6,050,000	2.25	03/01/24	2,705,000	124,706
Series 2013						
Refunding Bonds – Series 2016	05/03/16	20,390,000	2.1	03/01/29	<u>17,985,000</u>	<u>1,780,013</u>
Total General Obligation Bonds – Direct Placements					<u>20,690,000</u>	<u>1,904,719</u>
Total General Obligation Bonds					<u>44,925,000</u>	<u>7,756,365</u>
<u>Public Improvement Bonds</u>						
Public Improvement Refunding Bonds,						
Series ST-2020	12/01/20	8,350,000	3.0-4.0	12/01/29	<u>8,350,000</u>	<u>1,435,450</u>
Total Public Improvement Bonds					<u>8,350,000</u>	<u>1,435,450</u>
<u>Revenue Bonds – Direct Placement</u>						
Revenue Bonds Series 2015	07/30/15	3,000,000	2.39	02/01/25	<u>2,120,000</u>	<u>129,658</u>
Total Revenue Bonds – Direct Placement					<u>2,120,000</u>	<u>129,658</u>
<u>Loan – Direct Borrowing</u>						
State Revolving Fund Loan	10/19/12	1,359,000	4.5	12/01/32	<u>924,000</u>	<u>27,500</u>
Total Loan – Direct Borrowing					<u>924,000</u>	<u>27,500</u>
Total Governmental					<u>56,319,000</u>	<u>9,348,973</u>
Business-type Activities:						
<u>Revenue Bonds – Direct Placement</u>						
Water Revenue Utility Bonds Series 2012	03/20/12	4,870,000	1.2-2.95	12/01/28	<u>2,590,000</u>	<u>345,058</u>
Total Revenue Bonds – Direct Placement					<u>2,590,000</u>	<u>345,058</u>
<u>Loans</u>						
State Revolving Fund Loan	01/16/19	6,000,000	4.5	12/01/39	2,257,847	84,262
State Revolving Fund Loan	09/18/13	5,500,000	2.95	12/01/32	<u>1,764,532</u>	<u>388,778</u>
Total Loans					<u>4,022,379</u>	<u>473,040</u>
Total Business-type					<u>\$ 6,612,379</u>	<u>\$ 818,098</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020**

NOTE 9 - LONG-TERM LIABILITIES (CONTINUED)

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

Year Ending December 31,	General Obligation Bonds - Public Offerings	General Obligation Bonds - Direct Placements	Public Improvement Bonds	Revenue Bonds - Direct Placement	Loan - Direct Borrowing	Total Governmental Activities	Revenue Bonds - Direct Placement	Loans - Direct Borrowings	Total Business- Type Activities Total
2021	\$ 3,244,858	\$ 2,793,081	\$ 1,046,850	\$ 445,888	\$ 77,158	\$ 7,607,835	\$ 362,708	\$ 279,248	\$ 641,956
2022	3,225,632	2,836,129	1,053,750	446,209	77,830	7,639,550	365,168	282,479	647,647
2023	2,049,958	2,867,245	1,064,750	451,230	77,496	6,510,679	367,068	283,621	650,689
2024	2,024,082	2,901,486	1,071,350	450,953	78,164	6,526,035	363,543	284,640	648,183
2025	2,002,683	2,197,178	1,086,350	455,378	78,826	5,820,415	364,723	285,537	650,260
2026-2030	9,593,829	8,999,600	4,462,400	-	399,938	23,455,767	1,111,848	1,445,722	2,557,570
2031-2035	7,945,604	-	-	-	162,088	8,107,692	-	1,136,829	1,136,829
2036-2039	-	-	-	-	-	-	-	515,601	515,601
Total debt service To maturity	<u>\$ 30,086,646</u>	<u>\$22,594,719</u>	<u>\$9,785,450</u>	<u>\$ 2,249,658</u>	<u>\$ 951,500</u>	<u>\$ 65,667,973</u>	<u>\$ 2,935,058</u>	<u>\$ 4,513,677</u>	<u>\$ 7,448,735</u>
Less amounts representing interest:									
2021	\$ 784,858	\$ 413,081	\$ 276,850	\$ 45,888	\$ 4,158	\$ 1,524,835	\$ 72,708	\$ 60,248	\$ 132,956
2022	690,632	361,129	253,750	36,209	3,830	1,345,550	65,168	58,479	123,647
2023	619,958	307,245	229,750	26,230	3,496	1,186,679	57,068	54,621	111,689
2024	579,082	251,486	196,350	15,953	3,164	1,046,035	48,543	50,640	99,183
2025	537,683	202,178	161,350	5,378	2,826	909,415	39,723	46,537	86,260
2026-2030	1,998,829	369,600	317,400	-	8,938	2,694,767	61,848	166,722	228,570
2031-2035	640,604	-	-	-	1,088	641,692	-	48,296	48,296
2036-2039	-	-	-	-	-	-	-	5,755	5,755
Total Interest	<u>5,851,646</u>	<u>1,904,719</u>	<u>1,435,450</u>	<u>129,658</u>	<u>27,500</u>	<u>9,348,973</u>	<u>345,058</u>	<u>491,298</u>	<u>836,356</u>
Total Principal	<u>\$ 24,235,000</u>	<u>\$ 20,690,000</u>	<u>\$8,350,000</u>	<u>\$ 2,120,000</u>	<u>\$ 924,000</u>	<u>\$ 56,319,000</u>	<u>\$ 2,590,000</u>	<u>\$ 4,022,379</u>	<u>\$ 6,612,379</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 9 - LONG-TERM LIABILITIES (CONTINUED)

General Obligation Bonds are secured by an annual ad valorem tax levy. In accordance with LSA-R.S.39:562, the Council is legally restricted from incurring long-term bonded debt in excess of 35 percent of the assessed value of property in the Parish. The statute also states the Parish is restricted from incurring long-term bonded debt in excess of 10 percent of assessed value for any one purpose. The statutory debt limit for the Parish is reported in the Statistical Section of the Parish's Comprehensive Annual Financial Report. The total indebtedness secured by ad valorem taxes totaled \$44,925,000 as of December 31, 2020.

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

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

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

Pledged Revenues

The Parish has pledged revenues of 12.5 mills of unlimited ad valorem taxes to secure \$44,925,000 of General Obligation Bonds issued for the purpose of constructing and improving public buildings and infrastructure. This debt service millage has been approved by the voters of the Parish through March 1, 2024. Approximately \$11.0 million of pledged ad valorem revenue was utilized for approximately \$6.0 million in principal and interest payments made in 2020 for General Obligation Bonds.

The Parish has pledged revenues from the proceeds of one percent (1%) sales and use tax collected by the St. John the Baptist Parish School Board, of the total two and one quarter percent (2.25%) remitted to the Parish, for the purposes of constructing, maintaining, and improving the Parishwide Waterworks Treatment and Distribution System. These revenues secure \$8,350,000 in Public Improvement Bonds issued for the purpose of constructing, acquiring, extending and improving the sewers and sewerage disposal facilities of the Parish. This one percent tax levy was approved and rededicated in perpetuity by the voters of the Parish in 2010. Approximately \$9.3 million of this dedicated tax was recognized in 2020, with approximately \$1.3 million utilized for debt service payments made in 2020 for Public Improvement Bonds.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 9 - LONG-TERM LIABILITIES (CONTINUED)

The Parish has pledged revenues from the proceeds of one-quarter percent (0.25%) sales and use tax collected by the St. John the Baptist Parish School Board, of the total two and one quarter percent (2.25%) remitted to the Parish, for the purposes of providing fire protection throughout the Parish. These revenues secure \$2,120,000 in Sales Tax Bonds issued for the purpose of acquiring fire-fighting equipment, lands, and machinery for the Volunteer Fire Departments of the Parish. This one-quarter percent tax levy was approved perpetuity by the voters of the Parish in 1984. Approximately \$5.1 million of this dedicated tax was recognized in 2020, with approximately \$442 thousand utilized for debt service payments made in 2020 for Sales Tax Bonds.

The Parish has pledged revenues for a portion of income and revenues derived by the Parish from the operation of the waterworks system of the Parish. These revenues secure \$2,590,000 in Revenue Bonds issued for the purpose of constructing, maintaining, and improving the waterworks system of the Parish. These bonds mature on December 1, 2028, at which point, the revenues of the waterworks system will no longer be pledged for debt service. Approximately \$7.0 million was recognized as operating revenue for the waterworks system in 2020, with approximately \$370 thousand utilized for debt service payments made in 2020 for Revenue Bonds.

NOTE 10 - LEASES

The Parish entered into multiple agreements as lessee for the acquisition and use of equipment and vehicles, including copiers, GPS trackers, and generators. An initial lease liability was recorded in the amount of \$80,571 for governmental activities and \$66,288 for business-type activities. As of December 31, 2020, the value of the lease liabilities were \$573,556 for governmental activities and \$272,878 for business-type activities. The Parish is required to make monthly principal and interest payments totaling \$29,759. The leases have interest rates ranging from 3.24% to 4.8%.

The future principal and interest lease payments as of December 31, 2020, were as follows:

Year Ending December 31,	Governmental Activities			Business-Type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2021	\$ 178,047	\$ 19,661	\$ 197,708	\$ 84,337	\$ 9,070	\$ 93,407
2022	163,592	12,756	176,348	76,571	5,930	82,501
2023	143,157	6,635	149,792	67,124	3,172	70,296
2024	88,760	1,226	89,986	44,846	620	45,466
Totals	\$ 573,556	\$ 40,278	\$ 613,834	\$ 272,878	\$ 18,792	\$ 291,670

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020**

NOTE 11 – FINANCED PURCHASE OBLIGATIONS

The following is a schedule of financed purchase obligations at December 31, 2020:

<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 911 System	<u>430,454</u>	0.00	7/15/2022	<u>172,181</u>	-
Total Leases Payable	<u>\$ 430,454</u>			<u>\$ 172,181</u>	<u>\$ -</u>

The following is a schedule of future minimum lease payments under a financed purchase and the present value of the net minimum lease payments as of December 31, 2020:

<u>Year Ending</u>	<u>Governmental Funds</u>
2021	86,091
2022	<u>86,090</u>
Total Minimum Lease Payments	172,181
Less: Amounts Representing Interest	<u>-</u>
Present Value of Net Minimum Lease Payments	<u>\$ 172,181</u>

NOTE 12 - PENSION PLAN

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

General Information about the Pension Plans

Plan Descriptions

FRS

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 12 - PENSION PLAN (CONTINUED)

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

PERS

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

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

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

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

RVERS

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

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

DARS

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 12 - PENSION PLAN (CONTINUED)

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

Benefits Provided

FRS

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

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

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

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 12 - PENSION PLAN (CONTINUED)

PERS

Any member of Plan A can retire providing he/she meets one of the following criteria:
For employees hired prior to January 1, 2007:

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

For employees hired after January 1, 2007:

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

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

RVERS

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

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

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 12 - PENSION PLAN (CONTINUED)

DARS

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

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

Disability Benefits

FRS

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

PERS

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 12 - PENSION PLAN (CONTINUED)

RVERS

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

DARS

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

Survivor Benefits

FRS

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

PERS

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

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

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

RVERS

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 12 - PENSION PLAN (CONTINUED)

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

DARS

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

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

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 12 - PENSION PLAN (CONTINUED)

Deferred Retirement Option Plan benefits (DROP)

FRS

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

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

PERS

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

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

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

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 12 - PENSION PLAN (CONTINUED)

RVERS

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

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

DARS

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

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 12 - PENSION PLAN (CONTINUED)

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

Initial Benefit Option Plan

FRS

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

Cost of Living Adjustments

FRS

Under the provisions of R.S. 11:246 and 11:2260(A)(7), the board of trustees is authorized to grant retired members and widows of members who have retired an annual cost of living increase of up to 3% of their current benefit, and all retired members and widows who are 65 years of age and older a 2% increase in their original benefit. In order for the board to grant either of these increases, the System must meet certain criteria detailed in the statute related to funding status and interest earnings (R.S. 11:243). In lieu of these COLAs, pursuant to R.S. 11:241, the board may also grant an increase in the form of "Xx (A+B)," where "X" is any amount up to \$1 per month, and "A" is equal to the number of years of credited service accrued at retirement or at death of the member or retiree, and "B" is equal to the number of years since retirement or since death of the member or retiree to June 30th of the initial year of such increase.

PERS

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 12 - PENSION PLAN (CONTINUED)

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

RVERS

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

DARS

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

Contributions

FRS

Contributions for all members are established by statute at 10.0% for wages above poverty and 8.0% for wages below poverty for the years ending/ended June 30, 2021 and 2020. The contributions are deducted from the member's salary and remitted by the Parish.

According to state statute, employer contributions are actuarially determined each year. For the years ending/ended June 30, 2021 and 2020, the actuarially determined contribution rates were 33.69% and 31.78%, respectively, of member's compensation. However, for the years ending/ended June 30, 2021 and 2020, employer contributions were 32.25% of covered payroll above poverty and 27.75% of covered payroll below poverty, respectively. The actual rates differ from the actuarially required rate due to state statutes that require the contribution rate be calculated and set two years prior to the year effective. Contributions to the pension plan from the Parish were \$679,396 for the year ended December 31, 2020.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 12 - PENSION PLAN (CONTINUED)

The System also receives insurance premium tax monies as additional employer contributions. The tax is considered support from a non-contributing entity and appropriated by the legislature each year based on an actuarial study. Non-employer contributions are recognized as revenue during the year ended December 31, 2020, and were excluded from pension expense.

PERS

Contributions for all members are established by statute at 9.50% of compensation for the year ended December 31, 2020. The contributions are deducted from the member's salary and remitted by the Parish.

According to state statute, contributions for all employers are actuarially determined each year. For the years ending/ended December 31, 2020 and December 31, 2019, the actuarially determined contribution rate was 11.11% and 12.18% of member's compensation for Plan A, respectively. However, the actual rate for the years ended December 31, 2020 and December 31, 2019 were 12.25% and 11.50% for Plan A. The actual rate differs from the actuarially required rate due to state statutes that require the contribution rate be calculated and set two years prior to the year effective. Contributions to the pension plan from the Parish were \$1,345,005 for the year ended December 31, 2020.

According to state statute, the System also receives $\frac{1}{4}$ of 1% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. The System also receives revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended December 31, 2020.

RVERS

Contributions for all members are established by statute at 7.0% of compensation for the years ending/ended June 30, 2021 and 2020. The contributions are deducted from the member's salary and remitted by the Parish.

According to state statute, contribution requirements for all employers are actuarially determined each year. For the years ending/ended June 30, 2021 and 2020, the actuarially determined contribution rates were 13.05% and 14.44%, respectively, of member's compensation. However, for the years ending/ended June 30, 2021 and 2020, the actual employer contribution rates were 18.00% and 18.00%. The actual rate differs from the actuarially required rate due to state statutes that require the contribution rate be calculated and set two years prior to the year effective. Contributions to the pension plan from the Parish were \$12,342 for the year ended December 31, 2020.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 12 - PENSION PLAN (CONTINUED)

In accordance with state statute, the System also receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended December 31, 2020.

DARS

Contributions for all members are established by statute at 8.0% of compensation for the years ending/ended June 30, 2021 and 2020. The contributions are deducted from the member's salary and remitted by the Parish.

According to state statute, contribution requirements for all employers are actuarially determined each year. For the years ending/ended June 30, 2021 and 2020, the actuarially determined employer contribution rate was 8.99% and 3.38%, respectively, of member's compensation. However, for the years ending/ended June 30, 2021 and 2020, the actual employer contribution rates were 4.00% and 4.00%. The actual rate differs from the actuarially required rate due to state statutes that require the contribution rate be calculated and set two years prior to the year effective. Contributions to the pension plan from the District Attorney were \$1,430 for the year ended December 31, 2020.

In accordance with state statute, DARS receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended December 31, 2020.

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

At December 31, 2020, the Parish reported a combined liability of \$6,327,685 for its proportionate share of the Net Pension liabilities (NPL). The NPL for FRS, RVERS, and DARS was measured as of June 30, 2020, and the NPL for PERS was measured as of December 31, 2019. The total pension liability used to calculate the NPL was determined based on an actuarial valuation as of those dates. The Parish's proportion of the NPL was based on a projection of the Parish's long-term share of contributions to the pension plan relative to the projected contribution of all participating employers, actuarially determined.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 12 - PENSION PLAN (CONTINUED)

The following table reflects the Parish's proportionate share of the Net Pension Liability for each of the pension plans, the proportion at June 30, 2020 (December 31, 2019 for PERS) and the change compared to the June 30, 2019 (December 31, 2018 for PERS) proportion.

	Net Pension Liability (Asset) at December 31, 2020	Proportion at Measurement Date	Increase (Decrease) to Prior Measurement Date
FRS	\$ 6,107,360	0.881096%	0.014554%
PERS	73,582	1.563084%	(0.082880%)
RVERS	101,085	0.469229%	0.047080%
DARS	45,658	0.057629%	(0.003190%)
	\$ 6,327,685		

The following table reflects the Parish's recognized pension expense plus the Parish's amortization of change in proportionate share and difference between employer contributions and proportionate share of contributions for each of the pension plans for the year ended December 31, 2020.

	Pension Expense	Amortization	Total
FRS	\$ 1,021,954	\$ (607,753)	\$ 414,201
PERS	1,380,189	(1,132,778)	247,411
RVERS	28,724	(11,327)	17,397
DARS	13,496	(1,421)	12,075
	\$ 2,444,363	\$ (1,753,279)	\$ 691,084

At December 31, 2020, the Parish reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>FRS</u>	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 390,748
Changes in assumptions	590,389	-
Net difference between projected and actual earnings on pension plan investments	672,580	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	277,689	107,636
Employer contributions subsequent to the measurement date	369,846	-
Total FRS	\$ 1,910,504	\$ 498,384

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020**

NOTE 12 - PENSION PLAN (CONTINUED)

PERS

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 658,713
Changes in assumptions	1,027,657	-
Net difference between projected and actual earnings on pension plan investments	-	2,758,217
Changes in proportion and differences between employer contributions and proportionate share of contributions	11,053	120,907
Employer contributions subsequent to the measurement date	1,345,005	-
Total PERS	\$ 2,383,715	\$ 3,537,837

RVERS

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 16,317
Changes in assumptions	18,637	-
Net difference between projected and actual earnings on pension plan investments	2,703	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	31,239	34,800
Employer contributions subsequent to the measurement date	6,171	-
Total RVERS	\$ 58,750	\$ 51,117

DARS

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,175	\$ 4,359
Changes in assumptions	20,497	-
Net difference between projected and actual earnings on pension plan investments	7,402	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	653	1,203
Employer contributions subsequent to the measurement date	715	-
Total DARS	\$ 31,442	\$ 5,562

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 12 - PENSION PLAN (CONTINUED)

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
FRS	\$ 1,910,504	\$ 498,384
PERS	2,383,715	3,537,837
RVERS	58,750	51,117
DARS	31,442	5,562
	<u>\$ 4,384,411</u>	<u>\$ 4,092,900</u>

Deferred outflows of resources related to pensions resulting from the Parish's contributions subsequent to the measurement date will be recognized as a reduction of net pension liability in the year ending December 31, 2021.

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

	<u>Subsequent Contributions</u>
FRS	\$ 369,846
PERS	1,345,005
RVERS	6,171
DARS	715
	<u>\$ 1,721,737</u>

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

Year ending December 31:	<u>FRS</u>	<u>PERS</u>	<u>RVERS</u>	<u>DARS</u>	<u>Total</u>
2021	196,094	(571,828)	5,407	5,359	(364,968)
2022	284,615	(723,661)	(12,809)	5,647	(446,208)
2023	271,343	38,162	2,726	7,038	319,269
2024	191,853	(1,241,800)	6,138	3,992	(1,039,817)
2025	71,740	-	-	3,129	74,869
2026	26,629	-	-	-	26,629
	<u>\$ 1,042,274</u>	<u>\$ (2,499,127)</u>	<u>\$ 1,462</u>	<u>\$ 25,165</u>	<u>\$ (1,430,226)</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020**

NOTE 12 - PENSION PLAN (CONTINUED)

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2020 are as follows:

	FRS	PERS
Valuation Date	June 30, 2020	December 31, 2019
Actuarial Cost Method	Entry Age Normal Cost	Entry Age Normal Cost
Actuarial Assumptions:		
Expected Remaining Service Lives	7 years, closed period	4 years
Investment Rate of Return	7.00% per annum (net of investment expenses, including inflation) (decreased from 7.15% in 2019)	6.50%, net of investment expense, including inflation
Inflation Rate	2.500% per annum	2.40% per annum.
Salary Increases	Vary from 14.10% in the first two years of service to 5.20% with 3 or more years of service; includes inflation and merit increases (in 2019, salary increases ranged from 14.75% in the first two years of service to 4.5% with 25 or more years of service)	4.75% (2.40% Inflation, 2.35% Merit)
Cost of Living Adjustments	For the purpose of determining the present value of benefits, COLAs were deemed not to be substantively automatic and only those previously granted were included.	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.
Mortality	The pre and postmortality life expectancies of participants based on the RP-2000 Combined Healthy with Blue Collar Adjustment Sex Distinct Tables projected to 2031 using Scale AA for employee, annuitant and beneficiary mortality. The RP-2000 Disabled Lives Mortality table set back 5 years for males and set back 3 years for females was selected for disabled annuitants.	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.
Termination, Disability, and Retirement	Termination, disability, and retirement assumptions were projected based on a five-year (2009-2014) experience study on plan data.	Termination, disability, and retirement assumptions were projected based on a five-year (2013-2017) experience study on plan data.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020**

NOTE 12 - PENSION PLAN (CONTINUED)

	RVERS	DARS
Valuation Date	June 30, 2020	June 30, 2020
Actuarial Cost Method	Entry Age Normal Cost	Entry Age Normal Cost
Actuarial Assumptions:		
Expected Remaining Service Lives	5 years	6 years
Investment Rate of Return	6.40%, net of investment expense (decreased from 6.5% in 2019).	6.25%, net of investment expense (decreased from 6.50% in 2019).
Inflation Rate	2.30% per annum (decreased from 2.40% in 2019)	2.30% per annum (decreased from 2.40% in 2019)
Salary Increases	5.25% (2.30% Inflation, 2.95% Merit).	5.0% (2.30% Inflation, 2.70% Merit).
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.	Only those previously granted.
Mortality	RP-2000 Combined Healthy Mortality Table for active members, healthy annuitants and beneficiaries. RP-2000 Disabled Lives Mortality Table for disabled annuitants. The mortality was projected forward to a period equivalent to the estimated duration of the System's liabilities. The mortality tables selected were set forward or set back to approximate mortality improvement.	Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 115% for males and females using MP2019 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females using MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females using MP2019 scale for disabled annuitants.
Termination, Disability, and Retirement	Termination, disability, and retirement assumptions were projected based on a five-year (2009-2014) experience study on plan data.	Termination, disability, and retirement assumptions were projected based on a five-year (2014-2019) experience study on plan data.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 12 - PENSION PLAN (CONTINUED)

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

FRS	PERS	RVERS	DARS
<p>The estimated long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation, 2.75%.</p>	<p>The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification.</p>	<p>The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.</p>	<p>The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.</p>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 12 - PENSION PLAN (CONTINUED)

Best estimates of the arithmetic real rates of return for each major asset class included in the PERS' target asset allocation as of December 31, 2019 is summarized in the following table:

PERS		
Asset Class	Target Allocation	Long-Term Expected Rate of Return
Fixed Income	35%	1.05%
Equity	52%	3.41%
Alternatives	11%	0.61%
Real assets	2%	0.11%
Totals	100%	5.18%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.18%

Best estimates of the arithmetic real rates of return for each major asset class included in each of the pension plans' target asset allocations as of June 30, 2020 is summarized in the following table:

Asset Class	Target Allocation			Long-Term Expected Portfolio Real Rate of Return		
	FRS	RVERS	DARS	FRS	RVERS	DARS
Domestic equities	26.0%	37.5%	48.27%	5.72%	2.81%	5.54%
International equities	12.0%	20.0%	-	6.24%	1.70%	-
Global equities	10.0%	-	-	6.23%	-	-
Emerging Market Equity	6.0%	-	-	8.61%	-	-
Domestic fixed income	31.0%	12.5%	24.54%	4.40%	0.31%	1.09%
International fixed income	-	10.0%	-	-	0.35%	-
Alternative investments	9.0%	10.0%	26.77%	10.29%	0.63%	1.87%
Real estate	6.0%	10.0%	-	4.20%	0.45%	-
Other	-	-	0.42%	-	-	0.00%
Total	100.0%	100.0%	100.0%		6.25%	6.11%
Inflation					2.50%	2.39%
Expected Arithmetic Nominal Return					8.75%	8.50%

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 12 - PENSION PLAN (CONTINUED)

Discount Rate

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of each of the system's actuary. Based on those assumptions, each of the system's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate used to measure the total pension liability for PERS was 6.50% for the year ended December 31, 2019. The discount rate used to measure the total pension liability for FRS was 7.00%, for DARS was 6.25%, and for RVERS was 6.40% for the year ended June 30, 2020.

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

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

	1.0% Decrease	Current Discount Rate	1.0% Increase
FRS			
Discount rate	6.00%	7.00%	8.00%
Parish's proportionate share of NPL	\$ 8,822,022	\$ 6,107,360	\$ 3,841,419
PERS			
Discount rate	5.50%	6.50%	7.50%
Parish's proportionate share of NPL	\$ 7,952,804	\$ 73,582	\$ (6,529,052)
RVERS			
Discount rate	5.40%	6.40%	7.40%
Parish's proportionate share of NPL	\$ 166,004	\$ 101,085	\$ 45,758
DARS			
Discount rate	5.25%	6.25%	7.25%
Parish's proportionate share of NPL	\$ 83,403	\$ 45,658	\$ 14,029

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020**

NOTE 12 - PENSION PLAN (CONTINUED)

Support of Non-employer Contributing Entities

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

During the year ended December 31, 2020, the Parish recognized revenue as a result of support received from non-employer contributing entities for the following amounts for each pension plan:

	Non-employer Contributing Entity Revenue
FRS	\$ 246,863
PERS	126,489
RVERS	14,868
DARS	5,703
	\$ 393,923

Pension Plan Fiduciary Net Position

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

Payables to the Pension Plan

At December 31, 2020, the Parish had payables to the pension plans totaling \$616,316 for the December 2020 employee and employer legally required contributions. Outstanding balances will be applied to the Parish's required monthly contribution. The amounts due are included in liabilities under the amounts reported as salaries and payroll deductions payable.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020**

NOTE 12 - PENSION PLAN (CONTINUED)

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

	Payables
FRS	\$ 27,100
PERS	589,216
	\$ 616,316

NOTE 13 - OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan description – St. John the Baptist Parish Council (the “Parish”) provides certain continuing health care and life insurance benefits for its retired employees. The St. John the Baptist Parish Council’s OPEB Plan (the “OPEB Plan”) is a single-employer defined benefit OPEB plan administered by the Parish. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Council. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB) Codification Section P52 *Postemployment Benefits Other Than Pensions—Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria—Defined Benefit*.

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

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

Employees covered by benefit terms – At December 31, 2020, the following employees were covered by the benefit terms:

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 13 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Total OPEB Liability

The Parish's total OPEB liability of \$32,888,693 was measured as of December 31, 2020 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	4.0%, including inflation
Discount rate	2.74% annually (Beginning of Year to Determine ADC) 2.12%, annually (As of End of Year Measurement Date)
Healthcare cost trend rates	5.5% annually for ten years, 4.5% thereafter
Mortality	SOA RP-2014 Table

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2020, the end of the applicable measurement period.

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2020.

Changes in the Total OPEB Liability

Balance at December 31, 2019	<u>\$ 32,136,853</u>
Changes for the year:	
Service cost	527,585
Interest	864,167
Differences between expected and actual experience	(2,940,789)
Changes in assumptions	3,496,718
Benefit payments and net transfers	<u>(1,195,841)</u>
Net changes	<u>751,840</u>
Balance at December 31, 2020	<u><u>\$ 32,888,693</u></u>

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Parish, as well as what the Parish's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.12%) or 1-percentage-point higher (3.12%) than the current discount rate:

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020**

NOTE 13 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

	1.0% Decrease (1.12%)	Current Discount Rate (2.12%)	1.0% Increase (3.12%)
Total OPEB liability	\$ 38,026,074	\$ 32,888,693	\$ 28,725,399

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the Parish, as well as what the Parish’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current healthcare trend rates:

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	\$ 29,571,432	\$ 32,888,693	\$ 37,024,033

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

For the year ended December 31, 2020, the Parish recognized OPEB expense of \$1,896,091. At December 31, 2020, the Parish reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 634,244	\$ (2,691,224)
Changes in assumptions	7,136,378	(1,717,930)
Total	\$ 7,770,622	\$ (4,409,154)

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

Years ending December 31:	
2021	504,339
2022	504,339
2023	504,339
2024	504,338
2025	393,155
Thereafter	950,958

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020**

NOTE 14 – DEFERRED INFLOWS OF RESOURCES

At December 31, 2020, the Parish has deferred inflows of resources as follows:

Governmental Activities	
Federal Grant	\$ 2,080,705
State Revenue Sharing	57,969
Ad Valorem	812,787
Advance tax payments	<u>4,527,455</u>
Total Governmental Funds	<u>7,478,916</u>
Grant and ad valorem recognized as revenue on the Government-wide in 2020	(2,951,461)
Deferred amounts related to pension liability	2,941,266
Deferred amounts related to OPEB liability	<u>2,917,799</u>
Total Governmental Activities	<u>\$ 10,386,520</u>
Business-Type Activities	
Advance tax payments	\$ 61,132
Deferred amounts related to pension liability	1,151,634
Deferred amounts related to OPEB liability	<u>1,491,355</u>
Total Business-Type Activities	<u>2,704,121</u>
Total Government-wide	<u>\$ 13,090,641</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 15 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of December 31, 2020, is as follows:

Governmental Activities					
Payable Funds					
Receivable Funds	General Fund	Roads and Bridges	Fire Services	Non-Major	Total
Governmental Activities					
General Fund	\$ -	\$ 82,663	\$ 4,055	\$ 383,743	\$ 470,461
Roads & Bridges	22,308	-	-	272,768	295,076
Fire Services	-	-	-	159,697	159,697
Non-Major	754,064	840	-	208,059	962,963
Sub-total	776,372	83,503	4,055	1,024,267	1,888,197
Business-Type Activities					
Utilities	46,889	2,547	-	943	50,379
Sewerage	54,528	-	-	142,282	196,810
Sub-total	101,417	2,547	-	143,225	247,189
Total	\$ 877,789	\$ 86,050	\$ 4,055	\$ 1,167,492	\$ 2,135,386

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020**

**NOTE 15 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS
(CONTINUED)**

Receivable Funds	Business-Type Activities Payable Funds		
	Utilities Fund	Sewerage Fund	Total
Governmental Activities			
General Fund	\$ 132,379	\$ 40,999	\$ 173,378
Sales Tax District	200,000	1,629,607	1,829,607
Road & Bridges	9,020	2,281	11,301
Non-Major Funds	259,191	-	259,191
Sub-total	600,590	1,672,887	2,273,477
Business-Type Activities			
Solid Waste	2,892,712	-	2,892,712
Mosquito	411,261	-	411,261
Utilities	-	14,936	14,936
Sewerage	4,063,918	-	4,063,918
Sub-total	7,367,891	14,936	7,382,827
Total	\$ 7,968,481	\$ 1,687,823	\$ 9,656,304

	Due From <u>Other Funds</u>	Due To <u>Other Funds</u>	Net Internal <u>Balances</u>
Governmental Activities	\$ 4,161,674	\$ (2,135,386)	\$ 2,026,288
Business-Type Activities	7,630,016	(9,656,304)	(2,026,288)
Total	<u>\$ 11,791,690</u>	<u>\$(11,791,690)</u>	<u>\$ -</u>

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020**

NOTE 15 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (CONTINUED)

A summary of interfund transfers at December 31, 2020, are as follows:

	Governmental Activities					
	Transfers In:					
Transfers Out:	General Fund	Sales Tax District	Roads and Bridges	Fire Services	Non-Major	Total
Governmental Activities						
General Fund	\$ -	\$ -	\$ 721,230	\$ 22,440	\$ 3,093,072	\$ 3,836,742
Roads & Bridges	-	5,300,000	-	93,125	74,484	5,467,609
Fire Services	-	-	-	-	-	-
Non-Major	979,286	1,334,556	78,481	502,846	346,357	3,241,526
Sub-total	979,286	6,634,556	799,711	618,411	3,513,913	12,545,877
Business-Type Activities						
Mosquito	40,000	-	-	-	60,000	100,000
Utilities	-	3,700,000	-	-	-	3,700,000
Sewerage	-	1,500,000	-	-	-	1,500,000
Sub-total	40,000	5,200,000	-	-	60,000	5,300,000
Total	\$ 1,019,286	\$ 11,834,556	\$ 799,711	\$ 618,411	\$ 3,573,913	\$ 17,845,877

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020**

**NOTE 15 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS
(CONTINUED)**

Transfers Out:	Business-Type Activities Transfers In:				Total
	Solid Waste Fund	Mosquito Fund	Utilities Fund	Sewerage Fund	
Governmental Activities					
General Fund	\$ 38,133	\$ 22,760	\$ 652,620	\$ 621,962	\$ 1,335,475
Road & Bridges	-	-	179,625	179,625	359,250
Fire Services	-	-	79,800	-	79,800
Non-Major Funds	-	-	15,841	15,841	31,682
Sub-total	38,133	22,760	927,886	817,428	1,806,207
Business-Type Activities					
Utilities	23,313	-	-	236,650	259,963
Sewerage	-	-	314,613	-	314,631
Sub-total	23,313	-	314,613	236,650	574,594
Total	\$ 61,446	\$ 22,760	\$ 1,242,517	\$ 1,054,078	\$ 2,380,801

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>	<u>Net Internal Balances</u>
Governmental Activities	\$ 14,352,084	\$ (17,845,877)	\$ (3,493,793)
Business-Type Activities	5,874,594	(2,380,801)	3,493,793
Total	\$ 20,226,678	\$ (20,226,678)	\$ -

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

Transfers are primarily used to move funds from:

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

All other transfers are also in accordance with budgetary authorizations.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 16 - CRIMINAL COURT FUND

LSA-R.S. 15:571.11 requires that one-half of any surpluses remaining in the Criminal Court Fund at year-end shall be transmitted to the Parish's General Fund. At December 31, 2020, there was no surplus to transfer to the General Fund.

NOTE 17 - COMMITMENTS AND CONTINGENCIES

Litigation

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

Federally Assisted Programs

The Parish receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and had approximately \$3.5 million in outstanding receivables for these programs as of December 31, 2020. The disbursement of funds generally requires compliance with terms and conditions specified in the grant agreements. The programs are audited in accordance with the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and also subject to future audits by the grantor agency. Any disallowed claims or uncollectible receivables resulting from such audits could become a liability of the General Fund or other applicable funds.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020**

NOTE 18 – FUND BALANCE

The following illustrates the specific purposes of each classification of fund balance at December 31, 2020 in the financial statements:

	General Fund	Sales Tax District	Roads & Bridges	1992 General Obligation Sinking
Nonspendable:				
Prepays	\$ 146,634	\$ -	\$ 112,838	\$ -
Total Nonspendable	146,634	-	112,838	-
Restricted:				
Debt service	-	-	-	9,680,224
Special revenue	-	12,453,623	897,216	-
Total Restricted	-	12,453,623	897,216	9,680,224
Committed				
Capital projects	-	-	-	-
Special revenue	-	-	-	-
Total Committed	-	-	-	-
Unassigned	4,005,006	-	-	-
Total	\$ 4,151,640	\$ 12,453,623	\$ 1,010,054	\$ 9,680,224

(Continued)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020**

NOTE 18 – FUND BALANCE (CONTINUED)

	Fire Services	Levee Protection	Non-major Governmental Funds	Total
Nonspendable:				
Prepays	\$ 69,580	\$ -	\$ 84,787	\$ 413,839
Total Nonspendable	69,580	-	84,787	413,839
Restricted:				
Debt service	-		1,309,715	10,989,939
Special revenue	4,423,106	14,046,605	20,604,581	52,425,131
Total Restricted	4,423,106	14,046,605	21,914,296	63,415,070
Committed				
Capital projects	-	-	15,676,918	15,676,918
Total Committed	-	-	15,676,918	15,676,918
Unassigned	-	-	(535,192)	3,469,814
Total	\$ 4,492,686	\$ 14,046,605	\$ 37,140,809	\$ 82,975,641

(Concluded)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020**

NOTE 19 - RISK MANAGEMENT

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

NOTE 20 – 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, 2020 were as follows:

	<u>Library</u>
Bank accounts per Statement of Net Position	<u>\$ 11,987,942</u>

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

	<u>Library</u>
Bank accounts Per Bank	<u>\$ 12,086,828</u>

The bank balances are categorized as follows:

Amount insured by the FDIC, or collateralized with securities held by the component unit's agent in the component unit's name	<u>\$ 250,000</u>
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Pledged securities held by the custodial bank in the name of the fiscal agent bank	<u>\$ 11,836,828</u>
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Custodial risk is the risk that, in the event of a bank failure, the component unit's deposits might not be recovered.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020**

NOTE 20 – SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)

B. CAPITAL ASSETS

Capital assets for the component unit at December 31, 2020 are as follows:

	<u>Library</u>
Land	\$ 471,487
Equipment & furniture	1,288,166
Library books	3,395,498
Buildings	6,573,570
Subtotal	11,728,721
Less: Accumulated Depreciation	<u>(5,939,145)</u>
Total	<u>\$ 5,789,576</u>

C. ACCRUED ANNUAL LEAVE

At December 31, 2020, employees of the Library have accumulated and vested amounts of Employee annual leave benefits, which are computed in accordance with GASB Codification Section C60. This amount is recorded in the Statement of Net Position as a long-term liability, and the calculation is based on the number of hours each employee has earned and credited to their benefit times their individual hourly rate at the end of the year.

D. PENSION PLAN

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

Contributions for all members are established by statute at 9.50% of compensation for the year ended December 31, 2020. The contributions are deducted from the member's salary and remitted by the Parish.

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2020, the actuarially determined contribution rate was 11.11% of member's compensation for Plan A. However, the actual rate for the fiscal year ended December 31, 2020 was 12.25% for Plan A. The actual rate differs from the actuarially required rate due to state statutes that require the contribution rate be calculated and set two years prior to the year effective. Contributions to the pension plan from the Library were \$134,858 for the year ended December 31, 2020.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020**

**NOTE 20 – SELECTED DISCLOSURES FOR DISCRETELY PRESENTED
COMPONENT UNIT (CONTINUED)**

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

At December 31, 2020, the Library reported a liability of \$6,996 for its proportionate share of the Net Pension Liability (“NPL”) of PERS. The NPL was measured as of December 31, 2019 and the total pension liability or asset used to calculate the NPL was determined based on an actuarial valuation as of that date. The Library’s proportion of the NPL was based on a projection of the Library’s long-term share of contributions to the pension plans relative to the projected contribution of all participating employers, actuarially determined. At December 31, 2019, the Library’s proportion was 0.148612%, which was a decrease of 0.013671% from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the Library recognized a pension expense of \$128,982 plus the Library’s amortization of the difference between employer contributions and proportionate share of contributions of \$115,247.

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
<u>PERS</u>		
Differences between expected and actual experiences	\$ -	\$ 62,628
Net difference between projected and actual earnings on pension plan investments	-	262,241
Changes in assumptions	97,706	-
Change in proportion and differences between employer contributions and proportionate share of contributions	2,577	17,118
Employer contributions subsequent to the measurement date.	134,858	-
Total PERS	\$ 235,141	\$ 341,987

Deferred outflows of resources of \$134,858 related to contributions subsequent to the measurement date will be recognized as a reduction of net pension liability in the year ending December 31, 2021.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020**

NOTE 20 – SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)

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

Year Ending December 31,	Amount of Amortization
2021	(54,068)
2022	(71,255)
2023	1,686
2024	(118,067)

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

The following presents the Library’s proportionate share of the Net Pension Liability using the discount rate of 6.50%, as well as what the Library’s proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is one percentage-point lower (5.50%) or one percentage-point higher (7.50%) than the current rate:

	1.0% Decrease	Current Discount Rate	1.0% Increase
PERS - Library’s proportionate share of the net pension liability	\$ 756,122	\$ 6,996	\$ (620,757)

Support of Non-employer Contributing Entities

Contributions received by a pension plan from non-employer contributing entities that are not in a special funding situation are recorded as revenue by the respective pension plan. The Library recognizes revenue in an amount equal to their proportionate share of the total contributions to the pension plan from these non-employer contributing entities. During the year ended December 31, 2020, the Library recognized revenue as a result of support received from non-employer contributing entities of \$12,206.

Pension Plan Fiduciary Net Position

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020**

NOTE 20 – SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)

E. OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan description – St. John the Baptist Parish Library provides certain continuing health care and life insurance benefits for its retired employees. The St. John the Baptist Parish Library’s OPEB Plan (the “OPEB Plan”) is a single-employer defined benefit OPEB plan administered by the Library. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Library. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board Codification Section P52 *Postemployment Benefits Other Than Pensions—Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria—Defined Benefit*.

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

Life insurance coverage is provided to retirees and 100% of the blended rate (active and retired) is paid by the employer. A level \$25,000 amount of insurance coverage while active is continued after retirement.

Employees covered by benefit terms – At December 31, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	16
Active employees	30
	46

Total OPEB Liability

The Library’s total OPEB liability of \$2,830,862 was measured as of December 31, 2020 and was determined by an actuarial valuation as of that date.

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020**

NOTE 20 – SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)

Actuarial Assumptions and other inputs – The total OPEB liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified, and rolled forward to the December 31, 2020 measurement date:

Inflation	2.0%
Salary increases	3.0%, including inflation
Discount rate	2.74% annually (Beginning of Year to Determine ADC) 2.12%, annually (As of End of Year Measurement Date)
Healthcare cost trend rates	5.5% annually until year 2030, then 4.5%
Mortality	SOA RP-2014 Table

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2020, the end of the applicable measurement period.

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2020.

Changes in the Total OPEB Liability

Balance at December 31, 2019	\$ 2,246,505
<hr/>	
Changes for the year:	
Service cost	130,648
Interest	63,344
Differences between expected and actual experience	(559,361)
Changes in assumptions	1,063,240
Benefit payments and net transfers	(113,514)
Net changes	584,357
<hr/>	
Balance at December 31, 2020	\$ 2,830,862
<hr/>	

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Library, as well as what the Library's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.12%) or 1-percentage-point higher (3.12%) than the current discount rate:

	1.0% Decrease (1.12%)	Current Discount Rate (2.12%)	1.0% Increase (3.12%)
Total OPEB liability	\$ 3,282,985	\$ 2,830,862	\$ 2,467,003

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020**

NOTE 20 – SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the Library, as well as what the Library’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current healthcare trend rates:

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	\$ 2,505,709	\$ 2,830,862	\$ 3,232,860

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

For the year ended December 31, 2020, the Parish recognized OPEB expense of \$278,005. At December 31, 2020, the Library reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 126,725	\$ (527,258)
Changes in assumptions	1,184,895	(95,493)
Total	\$ 1,311,620	\$ (622,751)

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

Years ending December 31:	
2021	84,013
2022	84,013
2023	84,013
2024	84,013
2025	84,013
Thereafter	268,802

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020**

**NOTE 20 – SELECTED DISCLOSURES FOR DISCRETELY PRESENTED
COMPONENT UNIT (CONTINUED)**

F. LONG-TERM LIABILITIES

The following is a summary of long-term liabilities of the Library at December 31, 2020:

	Balance December 31, 2020	Additions	Reductions	Balance December 31, 2020	Due within one year
Accrued annual leave	\$ 29,659	\$ 69,611	\$ 47,582	\$ 51,688	\$ -
Net pension liability	720,270	-	713,274	6,996	-
Total OPEB liability	2,246,505	584,357	-	2,830,862	113,514
Total long-term liabilities	\$ 2,996,434	\$ 653,968	\$ 760,856	\$ 2,889,546	\$ 113,514

G. COMMITMENTS AND CONTINGENCIES

The Library has entered into separate operating lease agreements for five copy machines for the main library and its branch locations, and one postage machine for the main library.

Total annual remaining minimum lease commitments for all operating leases are as follows:

Year ending December 31:	
2021	\$ 17,635
2022	12,637
2023	4,616
2024	769
Total	\$ 35,657

The Library has no other capital or operating leases at December 31, 2020.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 21 – TAX ABATEMENTS

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

As of December 31, 2020, six industrial companies are currently under the Industrial Tax Exemption program. The typical term of these agreements are for ten years and provided Ad valorem tax abatement during the year of 2020 in the amount of \$896,252.

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

NOTE 22 – SUBSEQUENT EVENTS

Management evaluated all events or transactions that occurred after December 31, 2020 through January 31, 2022, the date the current year's financial statements were available to be issued. The following events occurred:

On August 29, 2021, Hurricane Ida, a category 4 hurricane at landfall, passed through St. John the Baptist Parish causing significant damage to Parish property. At the time of issuance of these financial statements, the full impact of the damages and their effects on the Parish's financial statements has not been fully determined.

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

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

Total OPEB Liability	2020	2019	2018
Service cost	\$ 527,585	\$ 473,395	\$ 513,440
Interest	864,167	1,022,469	939,050
Changes of benefit terms	-	-	-
Differences between expected and actual experience	(2,940,789)	792,804	(451,456)
Changes of assumptions	3,496,718	5,423,754	(2,290,573)
Benefit payments	(1,195,841)	(1,027,662)	(1,112,642)
Net change in total OPEB liability	751,840	6,684,760	(2,402,181)
Total OPEB liability - beginning	32,136,853	25,452,093	27,854,274
Total OPEB liability - ending (a)	\$ 32,888,693	\$ 32,136,853	\$ 25,452,093
 Covered-employee payroll	 \$ 10,512,111	 \$ 11,217,521	 \$ 10,421,555
Total OPEB liability as a percentage of covered-employee payroll	312.86%	286.49%	244.23%

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

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

For the Year Ended	Agency's porportion of the net pension liability (asset)	Agency's proportionate share of the net pension liability (asset)	Agency's covered payroll	Agency's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
Firefighters' Retirement System of Louisiana (FRS)					
June 30,					
2020	0.881096%	\$ 6,107,360	\$ 2,190,875	279%	72.6%
2019	0.866542%	\$ 5,426,208	\$ 2,097,593	259%	74.0%
2018	0.832464%	\$ 4,788,398	\$ 1,981,962	242%	74.8%
2017	0.844505%	\$ 4,840,575	\$ 1,973,803	245%	73.5%
2016	0.872386%	\$ 5,706,193	\$ 1,967,162	290%	68.2%
2015	0.875698%	\$ 4,726,241	\$ 1,857,698	254%	72.4%
2014	0.770528%	\$ 3,428,783	\$ 1,584,749	216%	76.0%
Parochial Employee's Retirement System of Louisiana (PERS)					
December 31,					
2019	1.563084%	\$ 73,582	\$ 9,841,424	1%	100.0%
2018	1.645964%	\$ 7,305,379	\$ 10,070,232	73%	88.9%
2017	1.701413%	\$ (1,262,868)	\$ 10,472,456	-12%	102.0%
2016	1.772993%	\$ 3,651,502	\$ 10,439,818	35%	92.2%
2015	1.773272%	\$ 4,667,762	\$ 10,097,069	46%	92.2%
2014	1.747010%	\$ 477,647	\$ 9,975,003	5%	99.2%
2013	1.794010%	\$ 127,489	\$ 9,682,178	1%	99.8%
Registrar of Voters Employees' Retirement System of Louisiana (RVERS)					
June 30,					
2020	0.469229%	\$ 101,085	\$ 63,568	159%	83.3%
2019	0.426437%	\$ 79,745	\$ 58,568	136%	84.8%
2018	0.422149%	\$ 99,645	\$ 58,568	170%	80.6%
2017	0.813278%	\$ 178,523	\$ 103,602	172%	74.0%
2016	0.319091%	\$ 90,543	\$ 43,831	207%	74.0%
2015	0.320834%	\$ 78,574	\$ 43,521	181%	76.8%
2014	0.313527%	\$ 72,486	\$ 40,786	178%	77.7%
District Attorneys' Retirement System (DARS)					
June 30,					
2020	0.057629%	\$ 45,658	\$ 35,750	128%	84.9%
2019	0.060819%	\$ 19,566	\$ 35,750	55%	93.1%
2018	0.057500%	\$ 18,503	\$ 35,750	52%	92.9%
2017	0.053933%	\$ 14,547	\$ 35,750	41%	93.6%
2016	0.054155%	\$ 10,366	\$ 35,750	29%	95.1%
2015	0.065675%	\$ 3,538	\$ 38,507	9%	98.6%
2014	0.054781%	\$ 1,092	\$ 42,000	3%	99.4%

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

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

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

For the Year Ended December 31,	(a) Statutorily Required Contribution	(b) Contributions in relation to the statutorily required contribution	(a-b) Contribution Deficiency (Excess)	Agency's covered payroll	Contributions as a percentage of covered payroll
Firefighters' Retirement System of Louisiana (FRS)					
2020	\$ 679,396	\$ 679,396	\$ -	\$ 2,262,192	30.0%
2019	\$ 582,783	\$ 582,783	\$ -	\$ 2,151,624	27.1%
2018	\$ 535,777	\$ 535,777	\$ -	\$ 2,021,798	26.5%
2017	\$ 515,713	\$ 515,713	\$ -	\$ 1,993,837	25.9%
2016	\$ 515,892	\$ 515,892	\$ -	\$ 1,963,989	26.3%
2015	\$ 543,968	\$ 543,968	\$ -	\$ 1,922,356	28.3%
2014	\$ 489,286	\$ 489,286	\$ -	\$ 1,700,390	28.8%
Parochial Employee's Retirement System of Louisiana (PERS)					
2020	\$ 1,345,005	\$ 1,345,005	\$ -	\$ 10,979,633	12.3%
2019	\$ 1,131,764	\$ 1,131,764	\$ -	\$ 9,841,424	11.5%
2018	\$ 1,158,077	\$ 1,158,077	\$ -	\$ 10,070,232	11.5%
2017	\$ 1,308,763	\$ 1,308,763	\$ -	\$ 10,472,456	12.5%
2016	\$ 1,357,567	\$ 1,357,567	\$ -	\$ 10,439,818	13.0%
2015	\$ 1,464,071	\$ 1,464,071	\$ -	\$ 10,097,069	14.5%
2014	\$ 1,596,000	\$ 1,596,000	\$ -	\$ 9,975,003	16.0%
Registrar of Voters Employees' Retirement System of Louisiana (RVERS)					
2020	\$ 12,342	\$ 12,342	\$ -	\$ 68,568	18.0%
2019	\$ 10,249	\$ 10,249	\$ -	\$ 58,568	17.5%
2018	\$ 9,957	\$ 9,957	\$ -	\$ 58,568	17.0%
2017	\$ 22,737	\$ 22,737	\$ -	\$ 110,293	20.6%
2016	\$ 9,414	\$ 9,414	\$ -	\$ 44,350	21.2%
2015	\$ 10,455	\$ 10,455	\$ -	\$ 44,705	23.4%
2014	\$ 10,132	\$ 10,132	\$ -	\$ 41,780	24.3%
District Attorneys' Retirement System (DARS)					
2020	\$ 1,430	\$ 1,430	\$ -	\$ 35,750	4.0%
2019	\$ 938	\$ 938	\$ -	\$ 35,750	2.6%
2018	\$ 223	\$ 223	\$ -	\$ 35,750	0.6%
2017	\$ -	\$ -	\$ -	\$ 35,750	0.0%
2016	\$ 626	\$ 626	\$ -	\$ 35,750	1.8%
2015	\$ 1,895	\$ 1,895	\$ -	\$ 36,007	5.3%
2014	\$ 3,413	\$ 3,413	\$ -	\$ 40,749	8.4%

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
GENERAL FUND
For the Year Ended December 31, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Revenues				
Taxes				
Ad Valorem- 1 Mill-Court & Jail	\$ 447,500	\$ 896,954	\$ 889,784	\$ (7,170)
Ad Valorem- General Alimony 4.09 mils	1,830,000	3,333,791	3,337,463	3,672
In Lieu Payments	11,640	12,923	12,923	-
Total Taxes	2,289,140	4,243,668	4,240,170	(3,498)
Licenses and permits				
Chain Store	20,000	15,985	15,985	-
Cable Television	330,000	302,340	302,340	-
Alcoholic Beverages License	6,500	4,665	4,665	-
Occupational License	1,400,000	1,382,332	1,382,332	-
Building Permits	290,000	232,066	232,066	-
Total licenses and permits	2,046,500	1,937,388	1,937,388	-
Intergovernmental				
Federal				
Grant-State-Summer Feeding	164,000	419,522	419,522	-
Low Impact Development Fed Grant	19,750	-	-	-
Grant - Local Coastal Prog Imp	21,244	21,244	21,244	-
Grant-Fed-CARES	-	2,322,819	2,322,819	-
Total Federal	204,994	2,763,585	2,763,585	-
State shared				
State Revenue Sharing	60,000	62,148	62,148	-
Total state shared	60,000	62,148	62,148	-
State other				
Severance Tax	32,000	19,840	19,840	-
Beer Tax	42,000	37,947	37,947	-
Total state other	74,000	57,787	57,787	-
Total Intergovernmental	338,994	2,883,520	2,883,520	-
Fees, charges, and commissions for services				
Fair Grounds	70,000	44,331	44,331	-
Court Fees(Steno)	14,500	13,420	13,420	-
Juvenile Fees	15,000	9,228	9,228	-
Coroner Fees	5,000	2,725	2,725	-
Zoning/Subdiv. Fees	35,000	16,966	16,966	-
Rental Income	16,000	27,308	27,308	-
Total fees, charges, and commissions for services	155,500	113,978	113,978	-
Investment earnings				
Interest income	12,500	13,177	13,177	-
Total investment earnings	12,500	13,177	13,177	-
Other revenues				
Miscellaneous Revenue	50,000	44,233	44,233	-
Total other revenues	50,000	44,233	44,233	-
Total Revenues	4,892,634	9,235,964	9,232,466	(3,498)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
GENERAL FUND (Continued)
For the Year Ended December 31, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Expenditures				
General Government				
Legislative				
Salaries	231,511	254,406	254,406	-
Salaries -Car Allowance	36,000	24,111	24,111	-
Official Journal	20,000	14,420	14,420	-
Membership Dues	12,000	16,542	16,542	-
Telephone	20,000	17,220	17,220	-
Computer Expense	15,000	8,858	8,858	-
Equipment Rental	10,000	11,312	11,312	-
Professional Services	60,000	36,906	36,906	-
Office Supplies	20,000	12,505	12,505	-
Travel	25,000	4,805	4,805	-
Miscellaneous	2,000	1,103	1,103	-
Total Legislative	451,511	402,188	402,188	-
Civil Service				
Salaries	84,695	84,695	95,150	10,455
Membership Dues	250	250	250	-
Computer Expense	1,500	1,260	660	(600)
Office Supplies	400	640	428	(212)
Total Civil Service	86,845	86,845	96,488	9,643
Clerk of Court				
Book Binding	15,000	4,400	4,400	-
Court Attendance	10,000	6,086	6,086	-
IT Services	1,000	22,835	22,835	-
Miscellaneous	25,000	17,389	17,389	-
Total Clerk of Court	51,000	50,710	50,710	-
Executive & Administration				
Salaries	1,425,580	1,571,173	1,603,454	32,281
Salaries - Car Allowance -Par Pres.	9,600	9,600	9,600	-
Salaries - Car Allowance - Adm	10,800	5,400	5,400	-
Retirement Contributions	-	-	(13)	(13)
Membership Dues	5,000	21,366	21,366	-
Telephone	145,000	61,302	61,302	-
Equipment Rental	28,000	24,420	24,420	-
IT Expense	110,000	47,539	47,539	-
Office Supplies	50,000	51,420	51,420	-
Travel/Training	30,000	11,878	11,878	-
Storage Rental	7,700	10,169	10,169	-
Advertising and Subscriptions	10,000	10,102	10,102	-
Bank Charges	7,200	6,409	6,304	(105)
Meeting Expenses	7,500	2,639	2,639	-
Transition Expenses	25,000	31,998	31,998	-
Miscellaneous	4,000	13,099	13,099	-
Total Executive & Administrative	1,875,380	1,878,514	1,910,677	32,163

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
GENERAL FUND (Continued)
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Expenditures (Continued)				
Registrar of Voters				
Salaries	58,568	68,568	68,568	-
Membership Dues	1,000	-	-	-
Postage	1,000	1,125	1,125	-
Telephone	1,320	2,690	2,690	-
IT services	3,000	2,370	2,370	-
Office Supplies	3,600	4,389	4,389	-
Travel & Training	12,000	3,546	3,546	-
Retirement Contributions	10,200	8,228	12,342	4,114
Total Registrar of Voters	90,688	90,916	95,030	4,114
Elections				
Machines	124,400	16,751	16,751	-
Total Elections	124,400	16,751	16,751	-
General Administration:				
RSVP Dues	20,000	20,000	20,000	-
Professional Services: Auditing	28,600	28,600	28,600	-
Professional Services: Engineering	35,920	83,790	83,790	-
Professional Services: Legal	30,000	17,807	17,807	-
Contract Agreements	15,000	9,149	589	(8,560)
R & M - Vehicles	-	2,564	2,564	-
Employee related Fees	33,000	9,305	9,305	-
Gas and Fuel	-	3,840	3,840	-
Pension Ad Valerom Tax	95,700	157,441	157,441	-
Commission Dues	-	237,073	237,073	-
Professional Services: Other	95,000	80,730	80,730	-
Litigation Settlement	20,000	-	-	-
Total General Administration	373,220	650,299	641,739	(8,560)
Planning & Zoning				
Salaries	608,679	578,145	578,145	-
Salaries - Car Allowance	4,800	4,800	4,800	-
Advertising	4,000	1,767	1,767	-
Dues, Subscriptions, Memberships	-	4,940	4,940	-
Telephone	12,000	12,477	12,477	-
Uniforms	2,800	1,591	1,591	-
Legal Fees	26,000	4,411	4,411	-
Recording	10,500	7,285	7,285	-
Professional Service	305,000	301,030	301,030	-
Low Impact Development Fed Grant	19,750	9,875	9,875	-
Local Coastal Program Impl Grant	22,734	23,332	23,332	-
Computer Expenses	17,000	16,947	16,947	-
Operating Supplies	29,000	29,638	29,638	-
Travel & Training	9,000	4,780	4,780	-
Maintenance	3,000	4,720	4,720	-
Total Planning & Zoning	1,074,263	1,005,738	1,005,738	-
Employee Benefits:				
Social Security/Medicare	70,927	129,040	105,249	(23,791)
Retirement Contributions	437,388	287,245	496,660	209,415
Employee Ins-Health, Dental, Life	-	-	-	-
Life/Health Insurance	1,072,730	1,196,953	1,196,915	(38)
Workman's Compensation	60,000	18,839	18,839	-
Total Employee Benefits	1,641,045	1,632,077	1,817,663	185,586

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
GENERAL FUND (Continued)
For the Year Ended December 31, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Expenditures (Continued)				
Government Building				
Utilities	190,000	152,019	152,019	-
Security	35,000	29,995	29,995	-
Contr. Maint: Grass Cutting	5,800	5,760	5,760	-
Building Maintenance	175,000	150,516	150,516	-
Maintenance - Janitorial	100,000	106,692	106,692	-
General Insurance	180,000	297,588	297,588	-
Operating Supplies	25,000	29,890	29,890	-
Total Government Building	710,800	772,460	772,460	-
New East Bank Complex				
Utilities	110,000	129,561	129,561	-
Security	90,000	79,997	79,997	-
Contr. Maint: Grass Cutting	32,400	34,200	34,200	-
Building Maintenance	50,000	19,316	19,316	-
Maintenance - Janitorial	122,000	121,812	121,812	-
Flood Insurance	10,000	1,526	1,526	-
General Liability Insurance	41,000	-	-	-
Operating Supplies	10,000	4,944	4,944	-
Total New East Bank Complex	465,400	391,356	391,356	-
Human Resources:				
Salaries	283,643	283,643	278,143	(5,500)
Salaries - Car Allowance	3,600	3,600	3,600	-
Office Supplies	7,500	7,500	5,205	(2,295)
Dues, Subscrip, Memberships	-	-	2,245	2,245
Computer Expense	8,500	8,500	4,294	(4,206)
Equipment Rental	1,500	6,840	4,920	(1,920)
ADA Coordinator	18,000	18,000	18,000	-
Training, Seminars, Conf, Etc.	-	-	79	79
Travel & Training	1,800	1,800	33	(1,767)
Telephone	1,700	1,700	3,194	1,494
Miscellaneous	5,000	5,000	843	(4,157)
Total Human Resources	331,243	336,583	320,556	(16,027)
Communication:				
Salaries	189,587	252,009	184,632	(67,377)
Salaries - Car Allowance	4,800	4,800	4,800	-
Dues, Subscrip, Memberships	-	-	1,796	1,796
Office Supplies	2,600	2,600	1,014	(1,586)
Travel & Training	2,000	2,000	-	(2,000)
Computer Expense	5,500	5,500	5,075	(425)
Miscellaneous	2,000	2,000	1,654	(346)
Advertising	15,800	15,800	9,160	(6,640)
Total Communication	222,287	284,709	208,131	(76,578)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
GENERAL FUND (Continued)
For the Year Ended December 31, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Expenditures (Continued)				
Purchasing Department:				
Salaries	256,089	256,089	264,537	8,448
Salaries - Car Allowance	3,600	3,300	3,600	300
Office Supplies	3,600	3,600	6,451	2,851
Dues, Subscrip, Memberships	-	-	2,245	2,245
Travel & Training	2,500	3,600	1,728	(1,872)
Computer Expense	8,500	8,500	7,823	(677)
Telephone	3,000	4,000	3,431	(569)
Miscellaneous	1,500	3,500	2,448	(1,052)
Total Purchasing Department	<u>278,789</u>	<u>282,589</u>	<u>292,263</u>	<u>9,674</u>
Total General Government	<u>7,776,871</u>	<u>7,881,735</u>	<u>8,021,750</u>	<u>140,015</u>
Public Safety				
Coroner:				
Salaries	46,080	46,080	46,440	360
Certification & P.C.	70,000	70,000	79,400	9,400
Prof Serv - Other	-	-	2,000	2,000
Pronouncement	80,000	80,000	103,275	23,275
Transport Remains	29,000	31,200	31,800	600
Autopsy	70,000	70,000	42,445	(27,555)
Evaluations	5,000	5,000	-	(5,000)
Insurance	20,600	20,600	15,507	(5,093)
Office Supplies	10,000	10,000	15,099	5,099
Total Coroner	<u>330,680</u>	<u>332,880</u>	<u>335,966</u>	<u>3,086</u>
District Attorney				
Salaries	550,000	550,000	490,727	(59,273)
D.A. Employee Benefits	57,800	57,800	58,535	735
Unemployment	9,000	9,000	-	(9,000)
Total District Attorney	<u>616,800</u>	<u>616,800</u>	<u>549,262</u>	<u>(67,538)</u>
District Court				
Salaries	188,045	188,045	163,294	(24,751)
Drug Court Program	63,000	63,000	57,347	(5,653)
District Court Security	50,000	50,000	50,300	300
Court Filings	6,500	6,500	6,225	(275)
Transcripts	35,000	35,000	25,791	(9,209)
Telephone	6,500	6,500	8,838	2,338
Juror & Witness Fees	50,000	50,000	10,649	(39,351)
Office Supplies	6,000	6,000	3,326	(2,674)
Total district court	<u>405,045</u>	<u>405,045</u>	<u>325,770</u>	<u>(79,275)</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
GENERAL FUND (Continued)
For the Year Ended December 31, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Expenditures (Continued)				
J.P. & Constables:				
Salaries	109,200	109,200	109,221	21
Office Supplies	2,000	2,000	-	(2,000)
Travel	10,500	10,500	12,319	1,819
Total JPs & Constables	<u>121,700</u>	<u>121,700</u>	<u>121,540</u>	<u>(160)</u>
Probation Officer				
Salaries	106,242	106,242	108,695	2,453
Total Probation Officer	<u>106,242</u>	<u>106,242</u>	<u>108,695</u>	<u>2,453</u>
Public Safety - Sheriff:				
Feeding Prisoners	400,000	400,000	393,099	(6,901)
Medical Prisoners	60,000	60,000	23,570	(36,430)
Transporting	50,000	50,000	21,399	(28,601)
Court Attendance	10,000	10,000	950	(9,050)
Commissions - O.L.	252,000	252,000	-	(252,000)
Total Sheriff	<u>772,000</u>	<u>772,000</u>	<u>439,018</u>	<u>(332,982)</u>
Total Public Safety	<u>2,352,467</u>	<u>2,354,667</u>	<u>1,880,251</u>	<u>(474,416)</u>
Health and Welfare				
Dept Health & Human Services:				
Salaries	229,559	179,654	179,654	-
Salaries- Payout	10,925	18,001	18,001	-
Salaries -Car Allowance	4,800	4,400	4,400	-
Computer Expense	15,000	11,476	11,476	-
Miscellaneous	2,500	730	730	-
Office Supplies	3,200	3,751	3,751	-
Summer Food Program	164,000	421,828	421,828	-
Telephone	2,700	2,007	2,007	-
Travel & Training	1,500	-	-	-
Total Health and Welfare	<u>434,184</u>	<u>641,847</u>	<u>641,847</u>	<u>-</u>
Capital Outlay				
Capital Outlay	140,000	140,000	47,600	(92,400)
Leases- Capital Outlay	-	-	152,481	152,481
Total Capital Outlay	<u>140,000</u>	<u>140,000</u>	<u>200,081</u>	<u>60,081</u>
Debt Service				
Principal	-	-	71,000	71,000
Interest	25,000	1,464	2,898	1,434
Total Debt Service	<u>25,000</u>	<u>1,464</u>	<u>73,898</u>	<u>72,434</u>
Lease Financing				
Principal	-	-	18,655	18,655
Interest	-	-	3,025	3,025
Total Lease Financing	<u>-</u>	<u>-</u>	<u>21,680</u>	<u>21,680</u>
Total Expenditures	<u>10,728,522</u>	<u>11,019,713</u>	<u>10,839,507</u>	<u>(180,206)</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
GENERAL FUND (Continued)
For the Year Ended December 31, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,835,888)	(1,783,749)	(1,607,041)	176,708
Other Financing Sources (Uses)				
Lease proceeds	-	-	152,381	152,381
Transfers in				
ADM. FEES- Ambulance	22,442	22,758	22,758	-
ADM. FEES- Animal Shelter	4,939	4,939	4,939	-
ADM. FEES- Community Center	73,055	74,164	74,164	-
ADM FEES - 911	9,625	9,625	9,625	-
ADM. FEES- Economic Development	209,472	222,052	222,052	-
ADM FEES - Fire	11,340	11,340	11,340	-
ADM. FEES- Health Unit	62,487	63,200	63,200	-
ADM. FEES- Juvenile Detention	47,575	47,812	47,812	-
ADM. FEES- Mosquito Abatement	22,442	22,760	22,760	-
ADM. FEES- Public Works	652,225	702,630	702,630	-
ADM. FEES- Recreation	178,390	188,680	188,680	-
ADM. FEES- Street Lighting	250,504	261,506	261,506	-
ADM FEES - Solid Waste	33,265	38,133	38,133	-
ADM. FEES- Water Distribution	576,335	634,020	634,020	-
ADM. FEES- Wastewater	545,678	603,362	603,362	-
DA Salary Reimb - Fire Depts	11,100	11,100	11,100	-
DA Salary Reimb - Pub Safety	3,700	3,700	3,700	-
DA Salary Reimb - Pub Works	18,600	18,600	18,600	-
DA Salary Reimb - Wastewater	18,600	18,600	18,600	-
DA Salary Reimb - Water	18,600	18,600	18,600	-
DA Salary Reimb - 911	3,500	3,500	3,500	-
Transfer In- Economic Development	2,000,000	2,000,000	2,000,000	-
Transfer In- Juvenile Detention Fund	154,944	154,944	116,136	(38,808)
Transfer In - Health Unit (Coroner)	50,000	50,000	50,000	-
Transfer In- Comm. Ctr (Events)	25,000	25,000	25,000	-
Total transfers in	5,003,818	5,211,025	5,172,217	(38,808)
Transfers out				
Transfer Out- Criminal Court	(110,000)	(360,000)	(894,286)	(534,286)
Transfer Out- LASAFE	-	-	-	-
Transfer Out- Mosquito	-	-	(40,000)	(40,000)
Transfer Out- DHHS	(85,000)	(85,000)	(85,000)	-
Total transfers out	(195,000)	(445,000)	(1,019,286)	(574,286)
Total Other Financing Sources (Uses)	4,808,818	4,766,025	4,305,312	(460,713)
Deficiency of Revenues and Other Sources Over Expenditures and Other Uses	(1,027,070)	2,982,276	2,698,271	(284,005)
	-	-	-	-
Fund Balance, Beginning of Year	2,828,475	2,998,686	1,453,369	(1,545,317)
Fund Balance, End of Year	\$ 1,801,405	\$ 5,980,962	\$ 4,151,640	\$ (1,829,322)

**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, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Revenues:				
Taxes				
Sales Tax	\$ 9,425,000	9,267,902	\$ 9,267,902	\$ -
Total Taxes	<u>9,425,000</u>	<u>9,267,902</u>	<u>9,267,902</u>	<u>-</u>
Investment Earnings				
Interest income	64,200	27,872	27,872	-
Total Investment Earnings:	<u>64,200</u>	<u>27,872</u>	<u>27,872</u>	<u>-</u>
Total Revenues	<u>9,489,200</u>	<u>9,295,774</u>	<u>9,295,774</u>	<u>-</u>
Expenditures:				
Commissions	-	190,421	190,421	-
Total Expenditures	<u>-</u>	<u>190,421</u>	<u>190,421</u>	<u>-</u>
Excess (Deficiency) of Revenues	<u>9,489,200</u>	<u>9,105,353</u>	<u>9,105,353</u>	<u>-</u>
Operating Transfers In (Out)				
Trans Out - Pub. Imp. Bonds-STD	(1,334,556)	(1,334,556)	(1,334,556)	-
Transfer OUT - Water Distribution	(3,700,000)	(3,700,000)	(3,700,000)	-
Transfer OUT- Waste Water Fund	(1,500,000)	(1,500,000)	(1,500,000)	-
Transfer OUT- Public Works	(5,300,000)	(5,300,000)	(5,300,000)	-
Transfer OUT- PWS Const.	(475,000)	-	-	-
Total Operating Transfer In (Out)	<u>(12,309,556)</u>	<u>(11,834,556)</u>	<u>(11,834,556)</u>	<u>-</u>
Excess Revenue/(Expense)	<u>(2,820,356)</u>	<u>(2,729,203)</u>	<u>(2,729,203)</u>	<u>-</u>
Fund Balance, Beginning of Year	<u>7,587,356</u>	<u>8,416,576</u>	<u>15,182,826</u>	<u>6,766,250</u>
Fund Balance, End of Year	<u>\$ 4,767,000</u>	<u>\$ 5,687,373</u>	<u>\$ 12,453,623</u>	<u>\$ 6,766,250</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, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Revenues				
Taxes				
Sales tax	\$ 3,765,000	\$ 3,765,000	\$ 3,858,104	\$ 93,104
Ad Valorem	-	-	49,625	49,625
Total Taxes	<u>3,765,000</u>	<u>3,765,000</u>	<u>3,907,729</u>	<u>142,729</u>
Intergovernmental revenues				
Federal grants				
Grant-Fed- CARES	-	-	264,800	264,800
HMGP Reserve Drainage -Phase II	1,559,824	1,559,824	1,549,874	(9,950)
Total federal grants	<u>1,559,824</u>	<u>1,559,824</u>	<u>1,814,674</u>	<u>254,850</u>
State parish transportation funds				
Parish transportation	520,000	520,000	464,755	(55,245)
Expressway Commission	50,000	50,000	50,000	-
Total state parish transportation funds	<u>570,000</u>	<u>570,000</u>	<u>514,755</u>	<u>(55,245)</u>
Total Intergovernmental revenues	<u>2,129,824</u>	<u>2,129,824</u>	<u>2,329,429</u>	<u>199,605</u>
Fees, charges, and commissions:				
Culvert / Permit Fees	4,300	4,300	17,905	13,605
DOPS Settlement Fees	63,500	63,500	27,738	(35,762)
Rent Royalty	1,000	1,000	373	(627)
Total Fees, Charges, and Commissions	<u>68,800</u>	<u>68,800</u>	<u>46,016</u>	<u>(22,784)</u>
Fines and forfeitures:				
Zoning Demolition/Grass Cutting	80,400	80,400	17,356	(63,044)
Judgement Liens	2,100	2,100	(912)	(3,012)
Total Fines and Forfeitures	<u>82,500</u>	<u>82,500</u>	<u>16,444</u>	<u>(66,056)</u>
Investment Earnings:				
Interest income	10,000	10,000	7,182	(2,818)
Total investment earnings	<u>10,000</u>	<u>10,000</u>	<u>7,182</u>	<u>(2,818)</u>
Other revenues:				
Miscellaneous Income	118,000	118,000	92,758	(25,242)
Total Other Revenues	<u>118,000</u>	<u>118,000</u>	<u>92,758</u>	<u>(25,242)</u>
Total Revenues	<u>6,174,124</u>	<u>6,174,124</u>	<u>6,399,558</u>	<u>225,434</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
ROADS AND BRIDGES (Continued)
For the Year Ended December 31, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Expenditures				
General Government:				
Emerg-Corona Virus	-	-	264,800	264,800
Emerg-Cristobal	-	-	31,196	31,196
Emerg-Hur Aug2020	-	-	41,861	41,861
Emerg-Hur Sally 2020	-	-	50,344	50,344
Severe Weather Events - Hurren	-	-	9,937	9,937
	-	-	398,138	398,138
Transportation:				
Salaries	2,762,624	2,762,624	2,355,092	(407,532)
Code Enforcement - Salaries	91,970	91,970	90,105	(1,865)
Salary - Director	114,000	114,000	120,114	6,114
Retirement	329,610	329,610	304,029	(25,581)
Medicare	46,050	46,050	50,191	4,141
Canal Spraying	112,000	112,000	111,608	(392)
Culverts	45,000	45,000	28,460	(16,540)
Demolition	100,000	100,000	56,663	(43,337)
Drainage Projects	700,000	700,000	170,134	(529,866)
Fuel / Oil	270,000	270,000	143,179	(126,821)
Grass Cutting Contract	260,000	260,000	274,358	14,358
Insurance (general)	262,000	262,000	236,637	(25,363)
H,D,L Insurance	1,070,549	1,070,549	889,049	(181,500)
Workmans Compensation	224,031	224,031	165,593	(58,438)
Miscellaneous expense	5,000	5,000	14,958	9,958
Office Supplies	32,000	32,000	15,435	(16,565)
Maint./Equipment & Vehicles & Parts	340,000	317,998	252,708	(65,290)
Concrete Contract	200,000	200,000	258,880	58,880
Engineering Services	50,000	50,000	2,135	(47,865)
Advertising	-	-	457	457
Bank Charges	-	-	6,280	6,280
Dues, Memberships and Fees	-	-	24,272	24,272
Interest Expense	-	-	3,406	3,406
Professional Services	-	-	82,637	82,637
Audit & Accounting	24,700	24,700	13,800	(10,900)
Janitorial Services	33,000	33,000	5,295	(27,705)
Computer Expense	21,000	21,000	17,144	(3,856)
Maint./Bldg. & Grounds	250,000	218,023	147,191	(70,832)
Sales Tax Commissions	-	-	79,872	79,872
Street Maintenance	170,000	170,000	159,067	(10,933)
Street Signs	20,000	20,000	130	(19,870)
Equipment Rental	120,000	120,000	68,846	(51,154)
Claim/Litigation Settlements	40,000	40,000	22,767	(17,233)
Community Service Program	5,000	5,000	-	(5,000)
Street Striping	20,000	20,000	-	(20,000)
Telephone	45,000	45,000	33,992	(11,008)
Travel & Training	3,000	3,000	-	(3,000)
Uniform Expense	32,000	32,000	35,603	3,603
Utilities-Entergy & Water	55,000	55,000	59,639	4,639
Zoning Violations	90,000	90,000	80,410	(9,590)
Total Transportation Expenditure	7,943,534	7,889,555	6,380,136	(1,509,419)

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
ROADS AND BRIDGES (Continued)
For the Year Ended December 31, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Expenditures (Continued)				
Capital outlay:				
Capital Outlay	450,000	450,000	573,148	123,148
Capital Outlay - STREETS	1,200,000	2,000,000	1,373,289	(626,711)
Lease - Capital Outlay	-	-	332,291	332,291
HMGP Reserve Drainage -Phase II	3,119,648	661,258	2,306,362	1,645,104
Total Capital Outlay Expenditures	4,769,648	3,111,258	4,585,090	1,473,832
Lease Financing				
Principal	-	-	44,744	44,744
Interest	-	-	6,442	6,442
Total Lease Financing	-	-	51,186	51,186
Total Expenditures	12,713,182	11,000,813	11,414,550	413,737
Deficiency of Revenues Over Expenditures	(6,539,058)	(4,826,689)	(5,014,992)	(188,303)
Other Financing Sources (Uses)				
Lease proceeds	-	-	332,291	332,291
Transfers in				
Transfer In-STD	5,300,000	5,300,000	5,300,000	-
Transfer In- Water (Mechanic's Salary)	179,625	179,625	179,625	-
Transfer In- Street Lights (Dir/Asst Dir Salary)	74,484	74,484	74,484	-
Transfer In- WasteWater (Mechanic's Salary)	179,625	179,625	179,625	-
Transfer In-Fire Services (Vehicle Foreman Salary)	93,125	93,125	93,125	-
Total Transfers In	5,826,859	5,826,859	5,826,859	-
Transfers out				
Transfer Out-General Fund (Administrative Fee)	(702,630)	(702,630)	(702,630)	-
Transfer Out - Public Safety (Admin)	(15,841)	(15,841)	(15,841)	-
Transfer Out - Animal Shelter	(60,000)	(60,000)	(60,000)	-
Transfer out- LA Safe	-	-	(2,640)	(2,640)
Transfer Out-General Fund-DA Sal reim	(18,600)	(18,600)	(18,600)	-
Total Transfers Out	(797,071)	(797,071)	(799,711)	(2,640)
Total Other Financing Sources (Uses)	5,029,788	5,029,788	5,359,439	329,651
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(1,509,270)	203,099	344,447	141,348
Fund Balance, Beginning of Year	1,917,591	2,825,591	1,201,836	(1,623,755)
Restatements	-	-	(536,229)	(536,229)
Fund Balance, Beginning of Year, as restated	1,917,591	2,825,591	665,607	(2,159,984)
Fund Balance, End of Year	\$ 408,321	\$ 3,028,690	\$ 1,010,054	\$ (2,018,636)

**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, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Revenues				
Taxes				
Sales Tax	\$ 5,000,000	5,144,137	\$ 5,144,137	\$ -
Total taxes	<u>5,000,000</u>	<u>5,144,137</u>	<u>5,144,137</u>	<u>-</u>
Intergovernmental revenue				
Federal revenue				
HMGP Grant - Safe Room	-	-	109,275	109,275
Total federal revenue	<u>-</u>	<u>-</u>	<u>109,275</u>	<u>109,275</u>
State other revenue				
2% Fire Insurance Rebate	165,000	165,000	165,499	499
Total state other revenue	<u>165,000</u>	<u>165,000</u>	<u>165,499</u>	<u>499</u>
Local				
Sheriff's Office (Sub Station)	945,000	339,097	339,097	-
Total local	<u>945,000</u>	<u>339,097</u>	<u>339,097</u>	<u>-</u>
Total intergovernmental revenue	<u>1,110,000</u>	<u>504,097</u>	<u>613,871</u>	<u>109,774</u>
Investment earnings				
Interest income	25,000	10,000	10,417	417
Total investment earnings	<u>25,000</u>	<u>10,000</u>	<u>10,417</u>	<u>417</u>
Other revenue				
Other Income	160,000	177,182	177,182	-
Total other revenue	<u>160,000</u>	<u>177,182</u>	<u>177,182</u>	<u>-</u>
Total Revenues	<u>6,295,000</u>	<u>5,835,416</u>	<u>5,945,607</u>	<u>110,191</u>
Expenditures				
Public safety				
Salaries And Benefits				
Salaries	2,353,000	2,527,691	2,527,691	-
Salaries - Firefighters	2,200,000	2,383,329	2,383,329	-
Salaries - Dispatchers	153,000	144,362	144,362	-
Medicare	5,000	40,376	40,376	-
Retirement	535,000	662,565	662,565	-
Health, Dental, Life Insurance	525,000	465,702	465,702	-
Workman's Compensations	275,000	254,988	254,988	-
Total Salaries and Benefits	<u>3,693,000</u>	<u>3,951,322</u>	<u>3,951,322</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 (Continued)
For the Year Ended December 31, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Expenditures (Continued)				
Other Overhead				
Administrative Fees (PMI)	77,000	77,000	78,693	1,693
Fire Prevention	12,000	12,000	9,463	(2,537)
Utilities	125,000	110,000	110,397	397
Professional Fees	25,000	25,000	36,031	11,031
Audit & Accounting	9,000	9,000	8,000	(1,000)
Office Supplies	20,000	20,000	17,537	(2,463)
Computer Expense	10,500	10,500	10,848	348
Miscellaneous Expense	-	6,330	8,089	1,759
Due, Memberships and Fees	-	-	717	717
Uniforms	25,000	25,000	19,042	(5,958)
Personal Reimbursement	30,000	30,000	15,605	(14,395)
Training & Travel	50,000	50,000	20,020	(29,980)
Insurance Policies	295,000	295,000	304,104	9,104
Vehicle Maintenance	130,000	130,000	134,272	4,272
Maint - Building & Grounds	50,000	50,000	45,584	(4,416)
Fuel	75,000	75,000	60,514	(14,486)
Sales Tax Commissions	-	100,000	106,434	6,434
Supplies - Equipment, Operating	150,000	138,827	138,827	-
Total other overhead	1,083,500	1,163,657	1,124,177	(39,480)
Total public safety	4,776,500	5,114,979	5,075,499	(39,480)
Capital outlay				
Capital Outlay - Equipment	110,000	1,495,589	48,331	(1,447,258)
Capital Outlay - Building	50,000	50,000	-	(50,000)
Construction - safe room (exterior)	-	30,755	-	(30,755)
Engineering - safe room (exterior)	-	4,895	-	(4,895)
Miscellaneous - safe room (exterior)	-	10,145	-	(10,145)
Construction - safe room (interior)	-	9,249	-	(9,249)
Engineering - safe room (interior)	-	995	-	(995)
Construction - building - west bank substation	1,855,500	631,746	631,746	-
Engineering - building - west bank substation	24,000	9,072	9,072	-
Total capital outlay	2,039,500	2,242,446	689,149	(1,553,297)
Debt service				
Loan payments	86,091	86,091	86,091	-
Total debt service	86,091	86,091	86,091	-
Total Expenditures	6,902,091	7,443,516	5,850,739	(1,592,777)
Excess (Deficiency) of Revenues	(607,091)	(1,608,100)	94,868	1,702,968
Other Financing Sources (Uses)				
Transfers In				
Transfer In - Water District Fund	79,800	79,800	79,800	-
Total Transfer In	79,800	79,800	79,800	-

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
FIRE SERVICES (Continued)
For the Year Ended December 31, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Other Financing Sources (Uses) (Continued)				
Transfers out				
Transfer Out-Pub Wks (Vehicle Foreman)	(93,125)	(93,125)	(93,125)	-
Transfer Out-Public Safety (Acct II Salary)	(51,933)	(51,933)	(51,933)	-
Transfer Out - General Fund (Adm Fees)	(11,340)	(11,340)	(11,340)	-
Transfer Out-Sinking fund 2015	(56,778)	(56,778)	(247,988)	(191,210)
Transfer Out-Sinking fund (G)	-	-	(56,778)	(56,778)
Transfer Out-General Fund (DA Salary)	(11,100)	(11,100)	(11,100)	-
Transfer Out-Sinking fund (R)	-	-	(146,147)	(146,147)
Total tranfers out	<u>(224,276)</u>	<u>(224,276)</u>	<u>(618,411)</u>	<u>(394,135)</u>
Excess Revenue/(Expense)	<u>(751,567)</u>	<u>(1,752,576)</u>	<u>(443,743)</u>	<u>1,308,833</u>
Fund Balance, Beginning of Year	<u>6,997,558</u>	<u>4,627,429</u>	<u>4,936,429</u>	<u>309,000</u>
Fund Balance, End of Year	<u>\$ 6,245,991</u>	<u>\$ 2,874,853</u>	<u>\$ 4,492,686</u>	<u>\$ 1,617,833</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
LEVEE PROTECTION
For the Year Ended December 31, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem tax	3,132,000	5,859,019	\$ 5,808,825	\$ (50,194)
In Lieu Payments	16,000	16,000	17,773	1,773
Total taxes	<u>3,148,000</u>	<u>5,875,019</u>	<u>5,826,598</u>	<u>(48,421)</u>
Investment Earnings:				
Interest Income	50,000	30,000	30,859	859
Total investment earnings	<u>50,000</u>	<u>30,000</u>	<u>30,859</u>	<u>859</u>
Total Revenues	<u>3,198,000</u>	<u>5,905,019</u>	<u>5,857,457</u>	<u>(47,562)</u>
Expenditures				
General government				
Pensions-Ad Valorem Tax	123,401	216,520	216,520	-
Misc Property Tax Fees	28,814	-	-	-
Total General government	<u>152,215</u>	<u>216,520</u>	<u>216,520</u>	<u>-</u>
Total Expenditures	<u>152,215</u>	<u>216,520</u>	<u>216,520</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,995,785</u>	<u>5,688,499</u>	<u>5,640,937</u>	<u>(47,562)</u>
Net Change in Fund Balance	2,995,785	5,688,499	5,640,937	(47,562)
Fund Balance, Beginning of Year	<u>8,405,668</u>	<u>8,405,668</u>	<u>8,405,668</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 11,401,453</u>	<u>\$ 14,094,167</u>	<u>\$ 14,046,605</u>	<u>\$ (47,562)</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2020

NOTE A - BUDGETARY BASIS OF ACCOUNTING

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

NOTE B – PENSION PLAN CHANGES OF ASSUMPTIONS

Changes of Benefit Terms

There were no changes of benefit terms for the year ended December 31, 2020.

Changes of Assumptions

For the Firefighters Retirement System for the valuation year ended June 30, 2020, the investment rate of return decreased from 7.15% to 7.00%. For the valuation year ended June 30, 2019, the investment rate of return decreased from 7.30% to 7.15%, and the inflation rate decreased from 2.700% to 2.500%. For the valuation year ended June 30, 2018, the investment rate of return decreased from 7.40% to 7.30%, and the inflation rate decreased from 2.775% to 2.700%. For the valuation year ended June 30, 2017, the investment rate of return decreased from 7.50% to 7.40%, and the inflation rate decreased from 2.875% to 2.775%. For the valuation year ended June 30, 2015, the inflation rate decreased from 3.00% to 2.875% for the valuation year ended June 30, 2015.

For the Parochial Employees' Retirement System, the investment rate of return decreased from 6.75% to 6.50%, projected salary increases decreased from 5.25% to 4.75%, and inflation decreased from 2.50% to 2.40% for the year ended December 31, 2018. The investment rate of return decreased from 7.00% to 6.75% for the valuation year ended December 31, 2017. The investment rate of return decreased from 7.25% to 7.00%, projected salary increases decreased from 5.75% to 5.25% and inflation decreased from 3.00% to 2.50% for the valuation year ended December 31, 2015.

For the Registrar of Voters Retirement System, the investment rate of return was decreased from 6.50% to 6.40%, and the inflation rate decreased from 2.40% to 2.30% for the valuation year ended June 30, 2020. The investment rate of return was decreased from 6.75% to 6.50%, and the inflation rate decreased from 2.50% to 2.40% for the valuation year ended June 30, 2018. The investment rate of return was decreased from 7.00% to 6.75% for the valuation year ended June 30, 2017. The expected remaining service lives were increased from 4 years to 5 years for the year ended June 30, 2015.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2020

NOTE B – PENSION PLAN CHANGES OF ASSUMPTIONS (CONTINUED)

For the District Attorneys' Retirement System, the investment rate of return was decreased from 6.50% to 6.25%, and the inflation rate decreased from 2.40% to 2.30% for the valuation year ended June 30, 2020. The investment rate of return was decreased from 6.75% to 6.50%, and the expected remaining service lives were decreased from 7 year to 6 years for the valuation year ended June 30, 2018. The investment rate of return was decreased from 7.00% to 6.75% for the valuation year ended June 30, 2017. The expected remaining service lives were increased from 6 years to 7 years for the plan year ended June 30, 2016.

NOTE C – OPEB CHANGES OF ASSUMPTIONS

Changes of Benefit Terms

There were no changes of benefit terms for the year ended December 31, 2020.

Changes of Assumptions

The discount rate as of December 31, 2019 was 2.74% and it changed to 2.12% as of December 31, 2020.

The discount rate as of December 31, 2018 was 4.10% and it changed to 2.74% as of December 31, 2019.

OTHER SUPPLEMENTARY INFORMATION

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF COUNCIL MEMBERS
COMPENSATION
For the Year Ended December 31, 2020**

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

Lennix Madere, Jr., Division A	11,443
Larry Sorapuru, Jr., Division A*	446
Michael P. Wright, District B	11,443
Jaclyn Hotard, Division B*	446
Kurt Becnel, District I	13,029
Julia Remondet, District II*	405
Warren Torres, District II	11,443
Tammy Houston, District III	11,443
Tyra Duhe-Griffin, District IV	11,443
Marvin Perriloux, District IV*	405
Robert Arcuri, District V	11,443
Tonia Schnyder, District VI	11,443
Larry Snyder, District VI*	405
Thomas Malik, District VII	<u>11,830</u>
 Parish Council Total	 <u>\$107,067</u>

* Term ended January 13, 2020
All others terms began January 13, 2020

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS
AND OTHER PAYMENTS TO PARISH PRESIDENT
For the Year Ended December 31, 2020**

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 : Jaclyn Hotard effective 01/13/2020

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 137,882
Benefits - Retirement	13,098
Benefits - Insurance	10,809
Car allowance	<u>9,286</u>
 Total	 <u>\$ 171,075</u>

PARISH PRESIDENT : Natalie Robottom term ended 01/13/2020

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 11,619
Benefits - Retirement	1,103
Benefits - Insurance	199
Car allowance	<u>328</u>
 Total	 <u>\$ 13,249</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
CASH BASIS PRESENTATION
For the Year Ended December 31, 2020**

	First Six Month Period Ended June 30, 2020	Second Six Month Period Ended December 31, 2020
<i>For the year ended December 31, 2020</i>		
<hr/>		
Receipts From:		
<i>St. John the Baptist Parish Sheriff's Office, Criminal Court Costs/Fees</i>	\$ 26,228	\$ 22,381
<i>St. John the Baptist Parish Sheriff's Office, Bond Surety Fees</i>	297,362	263,828
<hr/>		
Subtotal Receipts	\$ 323,590	\$ 286,209
<hr/>		
Ending Balance of Amounts Assessed but Not Received	\$ 55,569	\$ 18,938
<hr/>		

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2020

SPECIAL REVENUE FUNDS

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

Health Unit Tax Fund - The Health Unit Tax Fund accounts for the operation and maintenance of the two health units in the Parish. Revenue is generated from a .96 mill Ad Valorem Tax along with some state revenue sharing. The expenditures include a portion of the annual operation of the health units, as well as the quarterly billing for personal and environmental health services performed in the Parish by the State Department of Health & Hospitals.

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

Juvenile Detention Center Fund - The Juvenile Detention Center Fund provides for the housing of St. John the Baptist Parish juvenile offenders in juvenile detention facilities in other Parishes. The revenue is generated from a 1.00 mill Ad Valorem Tax. The major expenditure is the housing of juveniles outside St. John the Baptist Parish.

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

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

Senior Citizen Tax Fund - The Senior Citizen Tax Fund assists in the annual maintenance of the two Council on Aging Centers. 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 Fund - The Economic Development Fund accounts for the promotion of economic growth in St. John the Baptist Parish. Revenue is generated from a 3/8% sales tax.

Airport Authority Fund - The Airport Authority Fund was closed in 2020.

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2020

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

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

Street Lighting Fund - The Street Lighting Fund accounts for the annual operations for parish-wide street lighting. The revenue is generated from 3.83 mills, along with some state revenue sharing funds. The expenditures consist of the cost for lighting public streets, as well as other annual operating expenditures.

Land Escrow Fund – This fund was closed in 2020.

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

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

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

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

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

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

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2020

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

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

DEBT SERVICE FUNDS

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

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

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

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

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

CAPITAL PROJECTS FUNDS

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

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

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

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2020

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

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

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2020**

	Special Revenue									
	Health Unit Tax	ARC Maintenance	Juvenile Detention Center	Ambulance	Convention Center	Senior Citizens Tax	Hurricane Isaac	Economic Development	Airport Authority	Communi- cation District
Assets										
Cash and cash equivalents	\$ 1,296,331	\$ 452,120	\$ 350,181	\$ 22,328	\$ 1,230,155	\$ 13,126	\$ 69,974	\$ 3,113,615	\$ -	\$ 1,153,117
Receivables, net										
Accounts	-	-	-	-	-	-	-	429	-	127,149
Ad valorem taxes	700,355	700,696	729,537	-	-	722,242	-	-	-	-
Sales & use	-	-	-	-	-	-	-	563,205	-	-
Other	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	252,686	-	-	-	322,587	-	-
Due from other governments	11,733	-	-	-	-	-	268,096	-	-	-
Prepaid items	-	-	-	-	-	2,168	-	5,915	-	34,786
Total assets	\$ 2,008,419	\$ 1,152,816	\$ 1,079,718	\$ 275,014	\$ 1,230,155	\$ 737,536	\$ 338,070	\$ 4,005,751	\$ -	\$ 1,315,052
Liabilities and Fund Balance										
Liabilities										
Accounts and salaries payable	\$ 18,756	\$ -	\$ 1,371	\$ 32,286	\$ 14,436	\$ -	\$ 58,387	\$ 22,224	\$ -	\$ 8,054
Contracts payable	-	-	-	-	-	-	-	-	-	-
Due to other funds	8,391	-	3,259	-	717	-	442,034	40,116	-	1,948
Other liabilities	-	-	-	-	5,175	-	-	-	-	-
Total liabilities	27,147	-	4,630	32,286	20,328	-	500,421	62,340	-	10,002
Deferred Inflows of Resources										
Advance tax payments	133,997	123,537	127,358	-	-	126,085	-	-	-	-
Unavailable revenues	23,046	16,330	24,006	-	-	23,766	268,096	-	-	-
Total deferred inflows of resources	157,043	139,867	151,364	-	-	149,851	268,096	-	-	-
Fund balance										
Nonspendable	-	-	-	-	-	2,168	-	5,915	-	34,786
Restricted	1,824,229	1,012,949	923,724	242,728	1,209,827	585,517	-	3,937,496	-	1,270,264
Committed	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(430,447)	-	-	-
Total fund balance (deficit)	1,824,229	1,012,949	923,724	242,728	1,209,827	587,685	(430,447)	3,943,411	-	1,305,050
Total Liabilities Deferred Inflows and Fund Balance	\$ 2,008,419	\$ 1,152,816	\$ 1,079,718	\$ 275,014	\$ 1,230,155	\$ 737,536	\$ 338,070	\$ 4,005,751	\$ -	\$ 1,315,052

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
December 31, 2020**

Special Revenue

Civil Defense	Street Lighting	Land Escrow	Criminal Court	Recreation Fund	RESTORE	LASAFE	CDBG	Animal Shelter	Hurricane Isaac CDBG	GOMESA	Health & Human Services	Total Special Revenue
\$ 723,053	\$ 2,302,368	\$ -	\$ 118,395	\$ 679,317	\$ 25,718	\$ 6,481	\$ 31,611	\$ 275,947	\$ 55,938	\$ 1,206,630	\$ 495,131	\$ 13,621,536
-	-	-	27,188	-	-	-	-	519	-	-	-	155,285
-	2,775,656	-	-	1,641,458	-	-	-	547,152	-	-	-	7,817,096
-	-	-	-	-	-	-	-	-	-	-	-	563,205
-	-	-	-	82,053	-	-	-	-	-	-	-	82,053
3,896	320,718	-	109,286	-	-	-	-	6,030	-	-	-	1,015,203
-	14,885	-	-	1,076,478	-	3,100	-	-	177,270	-	12,652	1,564,214
8,459	2,305	-	-	30,232	-	-	-	922	-	-	-	84,787
<u>\$ 735,408</u>	<u>\$ 5,415,932</u>	<u>\$ -</u>	<u>\$ 254,869</u>	<u>\$ 3,509,538</u>	<u>\$ 25,718</u>	<u>\$ 9,581</u>	<u>\$ 31,611</u>	<u>\$ 830,570</u>	<u>\$ 233,208</u>	<u>\$ 1,206,630</u>	<u>\$ 507,783</u>	<u>\$ 24,903,379</u>
\$ 7,323	\$ 84,113	\$ -	\$ 211,726	\$ 984,470	\$ 25,718	\$ 3,460	\$ -	\$ 13,599	\$ 3,680	\$ 8,070	\$ 5,285	\$ 1,502,958
-	-	-	-	27,273	-	-	-	-	72,028	-	-	99,301
41,038	16,222	-	43,143	80,259	-	6,480	31,611	66,918	261,886	-	57,120	1,101,142
-	-	-	-	-	-	-	-	-	-	-	-	5,175
48,361	100,335	-	254,869	1,092,002	25,718	9,940	31,611	80,517	337,594	8,070	62,405	2,708,576
-	502,667	-	-	286,556	-	-	-	95,519	-	-	-	1,395,719
-	91,942	-	-	175,525	-	-	-	18,004	-	-	4,193	644,908
-	594,609	-	-	462,081	-	-	-	113,523	-	-	4,193	2,040,627
8,459	2,305	-	-	30,232	-	-	-	922	-	-	-	84,787
678,588	4,718,683	-	-	1,925,223	-	-	-	635,608	-	1,198,560	441,185	20,604,581
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(359)	-	-	(104,386)	-	-	(535,192)
687,047	4,720,988	-	-	1,955,455	-	(359)	-	636,530	(104,386)	1,198,560	441,185	20,154,176
<u>\$ 735,408</u>	<u>\$ 5,415,932</u>	<u>\$ -</u>	<u>\$ 254,869</u>	<u>\$ 3,509,538</u>	<u>\$ 25,718</u>	<u>\$ 9,581</u>	<u>\$ 31,611</u>	<u>\$ 830,570</u>	<u>\$ 233,208</u>	<u>\$ 1,206,630</u>	<u>\$ 507,783</u>	<u>\$ 24,903,379</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
December 31, 2020**

	Debt Service				Total Debt Service
	Parishwide Sewerage Sales Tax Reserve	Parishwide Sewerage Sales Tax Sinking	WVFD Fire Protection Reserve	WVFD Fire Protection Sinking	
Assets					
Cash and cash equivalents	\$ 41,492	\$ 425,711	\$ 468,120	\$ 396,607	\$ 1,331,930
Receivables, net					
Accounts	-	-	-	-	-
Ad valorem taxes	-	-	-	-	-
Sales & use	-	-	-	-	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total assets	\$ 41,492	\$ 425,711	\$ 468,120	\$ 396,607	\$ 1,331,930
Liabilities and Fund Balance					
Liabilities					
Accounts and salaries payable	\$ -	\$ 22,215	\$ -	\$ -	\$ 22,215
Contracts payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	-	22,215	-	-	22,215
Deferred Inflows of Resources					
Advance tax payments	-	-	-	-	-
Unavailable revenues	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balance					
Nonspendable	-	-	-	-	-
Restricted	41,492	403,496	468,120	396,607	1,309,715
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balance	41,492	403,496	468,120	396,607	1,309,715
Total Liabilities Deferred Inflows and Fund Balance	\$ 41,492	\$ 425,711	\$ 468,120	\$ 396,607	\$ 1,331,930

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
December 31, 2020**

	Capital Projects					Total Capital Projects	Total Nonmajor Governmental Funds
	1990 PW Sewerage Construction Phase II	2009 General Obligation Bond	2010 Sewer Bond Construction	2014 General Obligation Bond Construction	2015 General Obligation Bond		
Assets							
Cash and cash equivalents	\$ 192,897	\$ 38,739	\$ 3,202,586	\$ 7,270,406	\$ 4,980,273	\$ 15,684,901	\$ 30,638,367
Receivables, net							
Accounts	-	-	-	-	-	-	155,285
Ad valorem taxes	-	-	-	-	-	-	7,817,096
Sales & use	-	-	-	-	-	-	563,205
Other	-	-	-	-	-	-	82,053
Due from other funds	-	-	206,111	840	-	206,951	1,222,154
Due from other governments	-	-	11,773	350,247	-	362,020	1,926,234
Prepaid items	-	-	-	-	-	-	84,787
Total assets	\$ 192,897	\$ 38,739	\$ 3,420,470	\$ 7,621,493	\$ 4,980,273	\$ 16,253,872	\$ 42,489,181
Liabilities and Fund Balance							
Liabilities							
Accounts and salaries payable	\$ 142,026	\$ -	\$ 1,517	\$ 16,251	\$ -	\$ 159,794	\$ 1,684,967
Contracts payable	-	-	-	-	-	-	99,301
Due to other funds	-	-	66,350	-	-	66,350	1,167,492
Other liabilities	-	-	-	-	-	-	5,175
Total liabilities	142,026	-	67,867	16,251	-	226,144	2,956,935
Deferred Inflows of Resources							
Advance tax payments	-	-	-	-	-	-	1,395,719
Unavailable revenues	-	-	563	350,247	-	350,810	995,718
Total deferred inflows of resources	-	-	563	350,247	-	350,810	2,391,437
Fund balance							
Nonspendable	-	-	-	-	-	-	84,787
Restricted	-	-	-	-	-	-	21,914,296
Committed	50,871	38,739	3,352,040	7,254,995	4,980,273	15,676,918	15,676,918
Unassigned	-	-	-	-	-	-	(535,192)
Total fund balance	50,871	38,739	3,352,040	7,254,995	4,980,273	15,676,918	37,140,809
Total Liabilities Deferred Inflows and Fund Balance	\$ 192,897	\$ 38,739	\$ 3,420,470	\$ 7,621,493	\$ 4,980,273	\$ 16,253,872	\$ 42,489,181

**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, 2020**

	Special Revenue									
	Health Unit Tax	ARC Maintenance	Juvenile Detention Center	Ambulance	Convention Center	Senior Citizens Tax	Hurricane Isaac	Economic Development	Airport Authority	Communica- tion District
Revenues										
Taxes:										
Ad valorem	\$ 799,028	\$ 807,352	\$ 832,321	\$ -	\$ -	\$ 823,998	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-	-	3,858,104	-	-
Other taxes and penalties	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenues:										
Federal grants	-	-	-	-	-	-	-	-	-	-
State funds:										
State revenue sharing	5,867	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	329,036	-	-	4,000	-	-
Fees, charges, and commissions	-	-	-	386,296	76,374	-	-	-	-	723,315
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-
Interest income	4,598	2,341	2,314	153	2,922	1,359	-	8,457	-	2,916
Other revenue	58	-	-	1,734	-	-	-	42,188	-	525
Total Revenues	809,551	809,693	834,635	388,183	408,332	825,357	-	3,912,749	-	726,756
Expenditures										
General government:	-	-	-	-	-	-	-	-	32	-
Public safety	-	-	70,634	387,766	-	-	-	-	-	334,886
Public works	-	-	-	-	-	-	-	-	-	-
Health and welfare	180,130	189,676	-	-	-	650,346	-	-	-	-
Economic development	-	-	-	-	318,854	-	-	757,073	-	-
Transportation	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	1	-	66,260
Debt service										
Principal	-	-	-	-	-	-	-	-	-	-
Interest and other	-	-	-	-	-	-	-	-	-	-
Lease financing										
Principal	-	-	-	-	-	-	-	3,556	-	-
Interest	-	-	-	-	-	-	-	350	-	-
Total Expenditures	180,130	189,676	70,634	387,766	318,854	650,346	-	760,980	32	401,146
Excess (Deficiency) of Revenues Over Expenditures	629,421	620,017	764,001	417	89,478	175,011	-	3,151,769	(32)	325,610
Other Financing Sources (Uses)										
Debt issued	-	-	-	-	-	-	-	-	-	-
Issuance of refunding bonds	-	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-	-
Lease financing proceeds	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	(173,200)	-	(281,690)	(22,758)	(99,164)	-	-	(2,242,052)	-	(194,804)
Total Other Financing Sources (Uses)	(173,200)	-	(281,690)	(22,758)	(99,164)	-	-	(2,242,052)	-	(194,804)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	456,221	620,017	482,311	(22,341)	(9,686)	175,011	-	909,717	(32)	130,806
Fund Balance (Deficit), Beginning of Year Restatements	1,368,008	392,932	441,413	265,069	1,219,513	412,674	(430,447)	3,033,694	32	1,174,244
Fund balance (Deficit) - beginning of Year as restated	1,368,008	392,932	441,413	265,069	1,219,513	412,674	(430,447)	3,033,694	32	1,174,244
Fund Balance (Deficit), End of Year	\$ 1,824,229	\$ 1,012,949	\$ 923,724	\$ 242,728	\$ 1,209,827	\$ 587,685	\$ (430,447)	\$ 3,943,411	\$ -	\$ 1,305,050

**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, 2020**

Special Revenue

Civil Defense	Street Lighting	Land Escrow	Criminal Court	Recreation Fund	RESTORE	LASAFE	CDBG	Animal Shelter	Hurricane Isaac CDBG	GOMESA	Health & Human Services	Total Special Revenue
\$ -	\$ 3,168,510	\$ -	\$ -	\$ 1,872,798	\$ -	\$ -	\$ -	\$ 624,267	\$ -	\$ -	\$ -	\$ 8,928,274
-	-	-	-	-	-	-	-	-	-	-	-	3,858,104
-	-	-	-	536,595	-	-	-	-	-	-	-	536,595
16,890	-	-	-	958,904	25,718	543,093	31,614	-	2,560,930	-	163,363	4,300,512
27,871	7,444	-	-	-	-	-	-	-	-	474,212	-	515,394
-	-	-	-	231,428	-	-	-	-	-	-	-	564,464
-	-	-	45,870	6,813	-	-	-	78,030	-	-	-	1,316,698
-	-	-	1,245,045	-	-	-	-	-	-	-	-	1,245,045
1,443	11,629	-	173	5,524	-	-	-	1,711	-	2,917	1,154	49,611
162,024	3,219	-	212	8,190	-	-	-	11,165	-	-	23,948	253,263
208,228	3,190,802	-	1,291,300	3,620,252	25,718	543,093	31,614	715,173	2,560,930	477,129	188,465	21,567,960
-	-	7	2,258,541	-	-	-	-	-	-	-	-	2,258,580
357,249	-	-	-	-	-	-	-	415,283	-	-	-	1,565,818
-	-	-	-	-	-	-	-	-	2,406,336	-	-	2,406,336
-	-	-	-	-	-	-	-	-	-	-	261,475	1,281,627
-	-	-	-	-	-	-	-	-	-	-	-	1,075,927
-	1,348,199	-	-	-	-	-	-	-	-	-	-	1,348,199
-	-	-	-	1,212,186	-	-	-	-	-	-	-	1,212,186
-	32,969	-	49,900	1,472,812	25,718	546,092	-	29,210	-	469,198	-	2,692,160
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	5,014	-	5,014
-	-	-	-	2,303	-	-	-	1,075	-	-	-	6,934
-	-	-	-	623	-	-	-	263	-	-	-	1,236
357,249	1,381,168	7	2,308,441	2,687,924	25,718	546,092	-	445,831	2,406,336	474,212	261,475	13,854,017
(149,021)	1,809,634	(7)	(1,017,141)	932,328	-	(2,999)	31,614	269,342	154,594	2,917	(73,010)	7,713,943
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	49,436	-	-	-	29,210	-	-	-	78,646
328,071	-	-	1,012,028	-	-	2,640	-	60,000	-	-	85,000	1,487,739
(3,700)	(358,180)	-	-	(188,680)	-	-	-	(9,685)	-	-	-	(3,573,913)
324,371	(358,180)	-	1,012,028	(139,244)	-	2,640	-	79,525	-	-	85,000	(2,007,528)
175,350	1,451,454	(7)	(5,113)	793,084	-	(359)	31,614	348,867	154,594	2,917	11,990	5,706,415
511,697	3,269,534	7	5,113	1,162,371	-	-	(177,951)	287,663	(657,844)	1,195,643	450,445	13,923,810
-	-	-	-	-	-	-	146,337	-	398,864	-	(21,250)	523,951
511,697	3,269,534	7	5,113	1,162,371	-	-	(31,614)	287,663	(258,980)	1,195,643	429,195	14,447,761
\$ 687,047	\$ 4,720,988	\$ -	\$ -	\$ 1,955,455	\$ -	\$ (359)	\$ -	\$ 636,530	\$ (104,386)	\$ 1,198,560	\$ 441,185	\$ 20,154,176

**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, 2020**

	Debt Service				Total Debt Service
	Parishwide Sewerage Sales Tax Reserve	Parishwide Sewerage Sales Tax Sinking	WVFD Fire Protection Reserve	WVFD Fire Protection Sinking	
Revenues					
Taxes:					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-
Video poker	-	-	-	-	-
Intergovernmental revenues:					
Federal grants	-	-	-	-	-
State funds:					
State revenue sharing	-	-	-	-	-
Other	-	-	-	-	-
Fees, charges, and commissions	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest income	3,063	2,128	1,127	475	6,793
Other revenue	-	-	-	-	-
Total Revenues	3,063	2,128	1,127	475	6,793
Expenditures					
General government	-	146,781	-	-	146,781
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Transportation	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Principal	-	885,000	-	385,000	1,270,000
Interest and other	-	465,906	-	58,116	524,022
Lease financing					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	-	1,497,687	-	443,116	1,940,803
Excess (Deficiency) of Revenues Over Expenditures	3,063	(1,495,559)	1,127	(442,641)	(1,934,010)
Other Financing Sources (Uses)					
Debt issued	-	-	-	-	-
Issuance of refunding bonds	-	9,149,180	-	-	9,149,180
Payment to refunded bond escrow agent	(1,384,151)	(8,968,349)	-	-	(10,352,500)
Lease financing proceeds	-	-	-	-	-
Transfers in	-	1,334,556	-	450,913	1,785,469
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	(1,384,151)	1,515,387	-	450,913	582,149
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(1,381,088)	19,828	1,127	8,272	(1,351,861)
Fund Balance, Beginning of Year	1,422,580	383,668	466,993	388,335	2,661,576
Restatements	-	-	-	-	-
Fund balance - beginning of year as restated	1,422,580	383,668	466,993	388,335	2,661,576
Fund Balance, End of Year	\$ 41,492	\$ 403,496	\$ 468,120	\$ 396,607	\$ 1,309,715

(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, 2020**

	Capital Projects					Total Capital Projects	Total Nonmajor Governmental Funds
	1990 PW Sewerage Construction Phase II	2009 General Obligation Bond	2010 Sewer Bond Construction	2014 General Obligation Bond Construction	2015 General Obligation Bond		
Revenues							
Taxes:							
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,928,274
Sales and use	-	-	-	-	-	-	3,858,104
Other taxes and penalties	-	-	-	-	-	-	536,595
Intergovernmental revenues:							
Federal grants	-	-	73,550	6,687	-	80,237	4,380,749
State funds:							
State revenue sharing	-	-	-	-	-	-	515,394
Other	-	-	-	-	-	-	564,464
Fees, charges, and commissions	-	-	-	-	-	-	1,316,698
Fines and forfeitures	-	-	-	-	-	-	1,245,045
Interest income	656	186	8,233	17,497	12,018	38,590	94,994
Other revenue	-	-	-	-	-	-	253,263
Total Revenues	656	186	81,783	24,184	12,018	118,827	21,693,580
Expenditures							
General government	-	-	5,000	-	18,249	23,249	2,428,610
Public safety	-	-	-	-	-	-	1,565,818
Public works	-	-	-	-	-	-	2,406,336
Health and welfare	-	-	-	-	-	-	1,281,627
Economic development	-	-	-	-	-	-	1,075,927
Transportation	-	-	-	-	-	-	1,348,199
Culture and recreation	-	-	-	-	-	-	1,212,186
Capital outlay	217,161	126,105	515,805	16,251	12,000	887,322	3,579,482
Debt service							
Principal	72,000	-	-	-	-	72,000	1,342,000
Interest and other	8,360	-	-	1,500	-	9,860	538,896
Lease financing							
Principal	-	-	-	-	-	-	6,934
Interest	-	-	-	-	-	-	1,236
Total Expenditures	297,521	126,105	520,805	17,751	30,249	992,431	16,787,251
Excess (Deficiency) of Revenues Over Expenditures	(296,865)	(125,919)	(439,022)	6,433	(18,231)	(873,604)	4,906,329
Other Financing Sources (Uses)							
Debt issued	261,814	-	-	-	-	261,814	261,814
Issuance of refunding bonds	-	-	-	-	-	-	9,149,180
Payment to refunded bond escrow agent	-	-	-	-	-	-	(10,352,500)
Lease financing proceeds	-	-	-	-	-	-	78,646
Transfers in	-	-	-	-	-	-	3,273,208
Transfers out	-	-	-	-	-	-	(3,573,913)
Total Other Financing Sources (Uses)	261,814	-	-	-	-	261,814	(1,163,565)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(35,051)	(125,919)	(439,022)	6,433	(18,231)	(611,790)	3,742,764
Fund Balance, Beginning of Year	180,865	164,658	3,649,062	7,248,562	4,998,504	16,241,651	32,827,037
Restatements	(94,943)	-	142,000	-	-	47,057	571,008
Fund balance - beginning of year as restated	85,922	164,658	3,791,062	7,248,562	4,998,504	16,288,708	33,398,045
Fund Balance, End of Year	\$ 50,871	\$ 38,739	\$ 3,352,040	\$ 7,254,995	\$ 4,980,273	\$ 15,676,918	\$ 37,140,809

(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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem tax	\$ 429,500	\$ 373,975	\$ 796,591	\$ 422,616
In lieu payments	2,200	237	2,437	2,200
Total taxes	<u>431,700</u>	<u>374,212</u>	<u>799,028</u>	<u>424,816</u>
Intergovernmental revenues:				
State revenue sharing	16,000	10,133	5,867	(4,266)
Total Intergovernmental	<u>16,000</u>	<u>10,133</u>	<u>5,867</u>	<u>(4,266)</u>
Investment Earnings:				
Interest income	10,600	6,002	4,598	(1,404)
Total investment earnings	<u>10,600</u>	<u>6,002</u>	<u>4,598</u>	<u>(1,404.00)</u>
Other Revenue:				
Other revenue	100	42	58	16.00
Total Other Revenue:	<u>100</u>	<u>42</u>	<u>58</u>	<u>16.00</u>
Total Revenues	<u>458,400</u>	<u>390,389</u>	<u>809,551</u>	<u>419,162</u>
Expenditures				
Health and welfare				
State Health Services - DHH	70,000	(17,500)	52,500	70,000
Maintenance	10,000	(3,356)	6,644	10,000
Equip Rental/Rent	15,000	(4,529)	10,471	15,000
Utilities	25,000	(6,058)	18,942	25,000
Salaries	61,615	(31,758)	29,857	61,615
Medicare	893	(418)	476	894
Retirement	7,548	(5,063)	2,485	7,548
H, D, & L Insurance	26,347	(13,958)	12,390	26,348
Workers Compensation	154	(102)	52	154
IT Expense	2,500	(1,181)	1,319	2,500
Janitorial Services	18,000	(5,988)	12,012	18,000
Travel	300	(300)	-	300
Office Supplies & Uniforms	3,000	(1,983)	1,017	3,000
Professional Serv - Audit	2,600	-	2,600	2,600
Pensions - Ad Valorem Tax	17,700	11,994	29,694	17,700
Grass Cutting Services	1,080	-	1,080	1,080
Misc Property Tax fees	4,100	-	-	-
Misc Expense	-	-	(1,539)	(1,539)
Professional Services	20,000	(19,870)	130	20,000
Total Health and welfare	<u>285,838</u>	<u>(100,069)</u>	<u>180,130</u>	<u>280,199</u>
Total Expenditures	<u>285,838</u>	<u>(100,069)</u>	<u>180,130</u>	<u>280,199</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>172,562</u>	<u>490,458</u>	<u>629,421</u>	<u>138,963</u>
Other Financing Sources (Uses)				
Transfers Out				
Transfer Out- Mosquito	(60,000)	-	(60,000)	(60,000.00)
Transfer Out- GF (Coroner)	(50,000)	-	(50,000)	(50,000.00)
Transfer Out - GF (Admin)	(62,487)	(713)	(63,200)	(62,487.00)
Total Other Financing Sources (Uses)	<u>(172,487)</u>	<u>(713)</u>	<u>(173,200)</u>	<u>(172,487)</u>
Net Change in Fund Balance	75	489,745	456,221	(33,524)
Fund Balance, Beginning of Year	1,368,008	-	1,368,008	1,368,008
Restatement	-	-	-	-
Fund Balance, Beginning of Year, as restated	-	-	1,368,008	1,368,008
Fund Balance, End of Year	<u>\$ 1,368,083</u>	<u>\$ 489,745</u>	<u>\$ 1,824,229</u>	<u>\$ 1,334,484</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, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem Tax	\$ 434,000	\$ 804,889	804,889	\$ -
In Lieu Payments	2,300	2,463	2,463	-
Total taxes	<u>436,300</u>	<u>807,352</u>	<u>807,352</u>	<u>-</u>
Investment Earnings:				
Interest Income	3,500	2,341	2,341	-
Total investment earnings	<u>3,500</u>	<u>2,341</u>	<u>2,341</u>	<u>-</u>
Other Revenue:				
Other revenue	-	-	-	-
Total Other Revenue:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>439,800</u>	<u>809,693</u>	<u>809,693</u>	<u>-</u>
Expenditures				
Health and welfare				
Salaries	89,250	45,597	45,597	-
Workers Comp	8,600	7,318	7,318	-
Payroll Taxes	32,130	18,864	18,864	-
Employee Insurance	58,350	13,611	13,611	-
Vehicle/ Build. Liability Ins.	69,000	16,423	16,423	-
Vehicle Maintenance	60,000	14,296	14,296	-
Utilities	22,000	10,494	10,494	-
Telephone	4,500	2,576	2,576	-
Office Supplies	10,000	5,545	5,542	(3)
Professional Services	15,000	7,090	7,090	-
Operating Supplies	11,000	4,475	4,475	-
Building and Ground Maint	30,000	13,368	13,368	-
Bank Charges	200	18	18	-
Clients Training Supplies	2,500	-	-	-
Pensions - Ad Valorem Tax	17,060	30,004	30,004	-
Misc Property Tax Fees	3,990	-	-	-
Total Health and welfare	<u>433,580</u>	<u>189,679</u>	<u>189,676</u>	<u>(3)</u>
Total Expenditures	<u>433,580</u>	<u>189,679</u>	<u>189,676</u>	<u>3</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>6,220</u>	<u>620,014</u>	<u>620,017</u>	<u>3</u>
Net Change in Fund Balance	6,220	620,014	620,017	3
Fund Balance, Beginning of Year	613,898	591,689	392,932	(198,757)
Fund Balance, End of Year	<u>\$ 620,118</u>	<u>\$ 1,211,703</u>	<u>\$ 1,012,949</u>	<u>\$ (198,754)</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, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem Tax	\$ 447,500	\$ 836,953	\$ 829,782	\$ (7,171)
In Lieu Payments	2,300	2,539	2,539	-
Total taxes	<u>449,800</u>	<u>839,492</u>	<u>832,321</u>	<u>(7,171)</u>
Investment Earnings:				
Interest Income	3,000	2,314	2,314	-
Total investment earnings	<u>3,000</u>	<u>2,314</u>	<u>2,314</u>	<u>-</u>
Other Revenue:				
Other revenue	-	-	-	-
Total Other Revenue:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue:	<u>452,800</u>	<u>841,806</u>	<u>834,635</u>	<u>(7,171)</u>
Expenditures				
Public safety				
Juvenile Housing	60,000	5,632	5,632	-
Maintenance	10,000	1,617	1,617	-
Contr. Maint: Grass Cutting	1,620	1,125	1,125	-
Pensions-Ad Valorem Tax	17,700	30,931	30,931	-
Misc Property Tax Fees	12,700	9,907	-	(9,907)
R&M- Vehicles	-	-	240	240
Utilities	4,000	3,483	3,483	-
Miscellaneous	1,000	-	-	-
Professional Services	5,000	576	576	-
Audit & Accounting	5,200	1,400	1,400	-
Operating Supplies	8,000	8,288	8,288	-
Janitorial Services	8,400	6,468	6,468	-
Computer Expense	4,900	3,553	3,553	-
Telephone	2,000	2,822	2,822	-
Fuel/ Vehicle Exp	5,000	3,520	3,520	-
Training, Travel	3,500	980	980	-
Total Public safety	<u>149,020</u>	<u>80,303</u>	<u>70,634</u>	<u>(9,669)</u>
Total Expenditures	<u>149,020</u>	<u>80,303</u>	<u>70,634</u>	<u>(9,669)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>303,780</u>	<u>761,503</u>	<u>764,001</u>	<u>2,498</u>
Other Financing Sources (Uses)				
Transfers Out				
Transfer Out- GF (Admin)	(47,575)	(47,812)	(47,812)	-
Transfer Out- GF (Prob Ofc Salary)	(154,944)	(116,136)	(116,136)	-
Transfer Out - CC (Prob Ofc Salary)	(149,913)	(117,742)	(117,742)	-
Total Other Financing Sources (Uses)	<u>(352,432)</u>	<u>(281,690)</u>	<u>(281,690)</u>	<u>-</u>
Net Change in Fund Balance	(48,652)	479,813	482,311	2,498
Fund Balance, Beginning of Year	<u>441,413</u>	<u>441,413</u>	<u>441,413</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 392,761</u>	<u>\$ 921,226</u>	<u>\$ 923,724</u>	<u>\$ 2,498</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, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Fees, charges, and commissions				
Ambulance Collections	\$ 407,500	\$ 376,296	\$ 386,296	\$ 10,000
Total Fees, charges, and commissions	<u>407,500</u>	<u>376,296</u>	<u>386,296</u>	<u>10,000</u>
Investment Earnings:				
Interest Income	1,000	1,000	153	(847)
Total investment earnings	<u>1,000</u>	<u>1,000</u>	<u>153</u>	<u>(847)</u>
Other Revenue:				
Other revenue	2,100	2,100	1,734	(366)
Total Other Revenue:	<u>2,100</u>	<u>2,100</u>	<u>1,734</u>	<u>(366)</u>
Total Revenue:	<u>410,600</u>	<u>379,396</u>	<u>388,183</u>	<u>8,787</u>
Expenditures				
Public safety				
Contractual Service	387,800	387,800	387,766	(34)
Total Public safety	<u>387,800</u>	<u>387,800</u>	<u>387,766</u>	<u>(34)</u>
Total Expenditures	<u>387,800</u>	<u>387,800</u>	<u>387,766</u>	<u>34</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>22,800</u>	<u>(8,404)</u>	<u>417</u>	<u>8,821</u>
Other Financing Sources (Uses)				
Transfers Out				
Transfer Out- GF (Admin)	(22,442)	(22,758)	(22,758)	-
Total Other Financing Sources (Uses)	<u>(22,442)</u>	<u>(22,758)</u>	<u>(22,758)</u>	<u>-</u>
Net Change in Fund Balance	358	(31,162)	(22,341)	8,821
Fund Balance, Beginning of Year	<u>269,798</u>	<u>265,069</u>	<u>265,069</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 270,157</u>	<u>\$ 233,907</u>	<u>\$ 242,728</u>	<u>\$ 8,821</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, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Intergovernmental:				
State Approp. Hotel/Motel tax	\$ 330,000	\$ 329,036	329,036	\$ -
Total Intergovernmental	<u>330,000</u>	<u>329,036</u>	<u>329,036</u>	<u>-</u>
Fees, charges, and commissions				
Rental Fees	105,000	76,374	76,374	-
Total Fees, charges, and commissions	<u>105,000</u>	<u>76,374</u>	<u>76,374</u>	<u>-</u>
Investment Earnings:				
Interest Income	9,000	2,922	2,922	-
Total investment earnings	<u>9,000</u>	<u>2,922</u>	<u>2,922</u>	<u>-</u>
Total Revenue:	<u>444,000</u>	<u>408,332</u>	<u>408,332</u>	<u>-</u>
Expenditures				
Economic development				
General Insurance	34,000	-	-	-
Operating Supplies	7,500	113	112	(1)
Building Maintenance	140,000	203,319	203,319	-
Capital Outlay	5,000	-	-	-
Contr. Maint. Grass Cutting	5,000	-	-	-
Professional Fees	36,500	13,090	13,090	-
Audit & Accounting	2,600	2,600	2,600	-
Janitorial Services	15,000	12,600	12,600	-
Rental Fee	1,500	1,218	1,218	-
Dues, Memberships and Subscriptions	-	-	717	717
Utilities	105,000	83,339	83,339	-
Marketing	2,500	1,078	1,078	-
Miscellaneous	1,000	780	780	-
Total Economic development	<u>355,600</u>	<u>318,137</u>	<u>318,854</u>	<u>717</u>
Total Expenditures	<u>355,600</u>	<u>318,137</u>	<u>318,854</u>	<u>717</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>88,400</u>	<u>90,195</u>	<u>89,478</u>	<u>(717)</u>
Other Financing Sources (Uses)				
Transfers Out				
Transfer Out- GF (Admin)	(73,055)	(74,164)	(74,164)	-
Transfer Out- GF (Events)	(25,000)	(25,000)	(25,000)	-
Total Other Financing Sources (Uses)	<u>(98,055)</u>	<u>(99,164)</u>	<u>(99,164)</u>	<u>-</u>
Net Change in Fund Balance	(9,655)	(8,969)	(9,686)	(717)
Fund Balance, Beginning of Year	1,154,479	1,219,513	1,219,513	-
Fund Balance, End of Year	<u>\$ 1,144,824</u>	<u>\$ 1,210,544</u>	<u>\$ 1,209,827</u>	<u>\$ (717)</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, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem Tax	\$ 443,000	\$ 828,583	\$ 821,484	\$ (7,099)
In Lieu Payments	2,200	2,200	2,514	314
Total taxes	<u>445,200</u>	<u>830,783</u>	<u>823,998</u>	<u>(6,785)</u>
Investment Earnings:				
Interest Income	300	1,359	1,359	-
Total investment earnings	<u>300</u>	<u>1,359</u>	<u>1,359</u>	<u>-</u>
Total Revenue:	<u>445,500</u>	<u>832,142</u>	<u>825,357</u>	<u>(6,785)</u>
Expenditures				
Health and welfare				
Council of Aging	400,000	615,000	613,607	(1,393)
Flood Insurance	5,900	5,900	5,826	(74)
Maintenance	-	5,000	293	(4,707)
Pensions-Ad Valorem	17,500	30,622	30,622	-
Misc Property Tax Fees	13,100	-	-	-
Total Health and welfare	<u>436,500</u>	<u>656,522</u>	<u>650,346</u>	<u>(6,176)</u>
Total Expenditures	<u>436,500</u>	<u>656,522</u>	<u>650,346</u>	<u>6,176</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>9,000</u>	<u>175,620</u>	<u>175,011</u>	<u>(609)</u>
Net Change in Fund Balance	9,000	175,620	175,011	(609)
Fund Balance, Beginning of Year	<u>427,060</u>	<u>412,674</u>	<u>412,674</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 436,060</u>	<u>\$ 588,294</u>	<u>\$ 587,685</u>	<u>\$ (609)</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, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Sales Tax	\$ 3,765,000	\$ 3,765,000	\$ 3,858,104	\$ 93,104
Total taxes	<u>3,765,000</u>	<u>3,765,000</u>	<u>3,858,104</u>	<u>93,104</u>
Intergovernmental:				
Business Development-Fast Trac	10,000	10,000	4,000	(6,000)
Total Intergovernmental:	<u>10,000</u>	<u>10,000</u>	<u>4,000</u>	<u>(6,000)</u>
Investment Earnings:				
Interest Income	12,000	12,000	8,457	(3,543)
Total investment earnings	<u>12,000</u>	<u>12,000</u>	<u>8,457</u>	<u>(3,543)</u>
Other Revenue:				
Festival Income	185,000	185,000	35,594	(149,406)
Other Income	180	180	165	(15)
Donations	-	-	6,000	6,000
Homebuyer Program	-	-	429	429
Pageant Revenues	5,000	5,000	-	(5,000)
Total Other Revenue:	<u>190,180</u>	<u>190,180</u>	<u>42,188</u>	<u>(147,992)</u>
Total Revenue:	<u>\$ 3,977,180</u>	<u>\$ 3,977,180</u>	<u>\$ 3,912,749</u>	<u>\$ (64,431)</u>
Expenditures				
Economic development				
Salaries (Total)	198,784	198,784	182,686	(16,098)
Salaries-Car Allowance	4,800	4,800	4,400	(400)
Medicare	3,610	3,610	3,213	(397)
Retirement	21,078	22,920	14,949	(7,971)
H,D,L Insurance	50,814	50,814	34,218	(16,596)
Workers Compensation	449	449	290	(159)
Utilities	4,300	4,300	2,792	(1,508)
Telephone	2,000	2,000	3,080	1,080
Janitorial Services	2,000	8,700	8,700	-
Computer Expense	7,000	7,000	4,123	(2,877)
Rent	16,500	16,500	14,015	(2,485)
Office/ Operating Supplies	25,000	25,000	8,570	(16,430)
Equipment Rental	5,000	5,000	-	(5,000)
Advertising, Printing, Brochures	40,000	40,000	10,725	(29,275)
Professional Fees	40,000	40,000	1,605	(38,395)
Audit & Accounting	5,400	5,400	2,000	(3,400)
Miscellaneous	2,000	2,000	2,322	322
Dues & Commissions	80,000	80,000	52,967	(27,033)
Events	150,000	150,000	34,369	(115,631)
Education Training/ Travel	15,000	15,000	2,720	(12,280)
Pageant Expense	21,000	21,000	2,900	(18,100)
St. John Theatre	20,000	20,000	20,992	992
Festival Expenses	300,000	300,000	923	(299,077)
County Agent - Supplies	6,000	6,000	4,834	(1,166)
County Agent - Salary	30,000	30,000	22,374	(7,626)
County Agent - Telephone	4,000	4,000	4,123	123
Veterans Service	6,000	6,000	-	(6,000)
River Parish Transit Authority	125,000	125,000	125,000	-
Contr. Maint: Grass Cutting	1,500	1,500	1,240	(260)
Business Development	215,000	215,000	83,828	(131,172)
Reserve Interchange	-	-	8,056	8,056
Sales Tax Commissions	-	119,876	79,872	(40,004)
Beautification	25,000	25,000	10,829	(14,171)
Flood Insurance	-	-	446	446
Special Projects	5,000	5,000	3,909	(1,091)
Total Economic Development	<u>1,432,234</u>	<u>1,560,652</u>	<u>757,073</u>	<u>(803,579)</u>
Lease Financing				
Principal	-	-	3,556	3,556
Interest	-	-	350	350
Total Lease Financing	<u>-</u>	<u>-</u>	<u>3,906</u>	<u>3,906</u>
Total Expenditures	<u>1,432,234</u>	<u>1,560,652</u>	<u>760,980</u>	<u>(799,674)</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
ECONOMIC DEVELOPMENT (Continued)
For the Year Ended December 31, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Excess (Deficiency) of Revenues Over Expenditures	2,544,946	2,416,528	3,151,769	735,241
Transfers Out				
Transfer Out- General Fund	(2,000,000)	(2,000,000)	(2,000,000)	-
Transfer Out- Gen Fund (Admin)	(209,472)	(222,052)	(222,052)	-
Transfer Out- Public Safety	(20,000)	(20,000)	(20,000)	-
Total Transfers Out	<u>(2,229,472)</u>	<u>(2,242,052)</u>	<u>(2,242,052)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(2,229,472)</u>	<u>(2,242,052)</u>	<u>(2,242,052)</u>	<u>-</u>
Net Change in Fund Balance	315,474	174,476	909,717	735,241
Fund Balance, Beginning of Year	1,118,327	1,118,327	3,033,694	1,915,367
Fund Balance, End of Year	<u>\$ 1,433,801</u>	<u>\$ 1,292,803</u>	<u>\$ 3,943,411</u>	<u>\$ 2,650,608</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, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Investment Earnings:				
Interest Income	\$ -	\$ -	\$ -	\$ -
Total investment earnings	-	-	-	-
Total Revenue:	-	-	-	-
Expenditures				
General Government	-	-	32	(32)
Total Expenditures	-	-	32	(32)
Excess (Deficiency) of Revenues Over Expenditures	-	-	(32)	(32)
Net Change in Fund Balance	-	-	(32)	(32)
Fund Balance, Beginning of Year	-	-	32	32
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -

**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, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Fees, charges, and commissions				
Landline Telephone Companies	\$ 200,000	\$ 200,000	\$ 165,544	\$ (34,456)
Wireless Telephone Companies	550,000	550,000	557,771	7,771
Total Fees, charges, and commissions	<u>750,000</u>	<u>750,000</u>	<u>723,315</u>	<u>(26,685)</u>
Investment Earnings:				
Interest Income	12,000	12,000	2,916	(9,084)
Total investment earnings	<u>12,000</u>	<u>12,000</u>	<u>2,916</u>	<u>(9,084)</u>
Other Revenue:				
Misc. Income	2,000	2,000	525	(1,475)
Total Other Revenue:	<u>2,000</u>	<u>2,000</u>	<u>525</u>	<u>(1,475)</u>
Total Revenue:	<u>764,000</u>	<u>764,000</u>	<u>726,756</u>	<u>(37,244)</u>
Expenditures				
Public safety				
Insurance	46,000	46,000	48,001	2,001
Utilities	12,000	12,000	17,807	5,807
Professional Fees	10,000	10,000	11,163	1,163
Audit & Accounting	5,000	5,000	3,300	(1,700)
Supplies	14,500	14,500	3,474	(11,026)
Maintenance	6,000	6,000	5,799	(201)
Training	-	-	5,742	5,742
Dues, Memberships and Subscriptions	-	-	1,697	1,697
Travel/Training	8,000	-	284	284
Service Agreement Maintenance	100,000	100,000	93,582	(6,418)
Software Upgrade	45,000	45,000	55,421	10,421
Telephone	120,000	120,000	56,508	(63,492)
Tower Rental	48,000	48,000	32,109	(15,891)
Total Public safety	<u>414,500</u>	<u>406,500</u>	<u>334,886</u>	<u>(71,614)</u>
Capital Outlay:				
Capital Outlay	-	64,478	66,260	(1,782)
Total Capital Outlay Expenditures	<u>-</u>	<u>64,478</u>	<u>66,260</u>	<u>(1,782)</u>
Total Expenditures	<u>414,500</u>	<u>470,978</u>	<u>401,146</u>	<u>(69,832)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>349,500</u>	<u>293,022</u>	<u>325,610</u>	<u>32,588</u>
Other Financing Sources (Uses)				
Transfers Out				
Transfer Out- GF - DA Salary	(3,500)	(3,500)	(3,500)	-
Transfer Out- GF - Adm Fees	(9,625)	(9,625)	(9,625)	-
Transfer Out- Public Safety (Adm Fees)	(70,563)	(70,563)	(81,679)	(11,116)
Transfer Out - Public Safety	(100,000)	(100,000)	(100,000)	-
Total Other Financing Sources (Uses)	<u>(183,689)</u>	<u>(183,688)</u>	<u>(194,804)</u>	<u>(11,116)</u>
Net Change in Fund Balance	165,811	109,334	130,806	21,472
Fund Balance, Beginning of Year	1,076,906	1,421,900	1,174,244	(247,656)
Fund Balance, End of Year	<u>\$ 1,242,717</u>	<u>\$ 1,531,234</u>	<u>\$ 1,305,050</u>	<u>\$ (226,184)</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
CIVIL DEFENSE
For the Year Ended December 31, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Intergovernmental:				
EMPG	\$ 30,000	\$ 27,871	\$ 27,871	\$ -
Cities Readiness Initiative	19,000	16,890	16,890	-
Total Intergovernmental:	<u>49,000</u>	<u>44,761</u>	<u>44,761</u>	<u>-</u>
Investment Earnings:				
Interest Income	3,020	1,443	1,443	-
Total investment earnings	<u>3,020</u>	<u>1,443</u>	<u>1,443</u>	<u>-</u>
Other Revenue:				
Special Grant - Entergy	160,000	160,000	160,000	
Other Revenues	2,000	2,024	2,024	-
Total Other Revenue:	<u>162,000</u>	<u>162,024</u>	<u>162,024</u>	<u>-</u>
Total Revenues	<u>214,020</u>	<u>208,228</u>	<u>208,228</u>	<u>-</u>
Expenditures				
Public Safety				
Salaries - Civil Defense	179,124	219,315	219,312	(3)
Medicare/SS-Civil Defense	4,183	3,270	3,270	-
Retirement-Civil Defense	37,650	18,336	18,336	-
Hospitalization-Civil Defense	98,297	52,257	52,257	-
Workman's Comp-Civil Defense	668	331	331	-
Insurance	9,000	2,431	2,431	-
Utilities	22,000	18,695	18,695	-
Equipment Maintenance & Repair	8,000	251	251	-
Professional Fees	12,000	-	5,527	5,527
Audit & Accounting	2,600	5,527	2,600	(2,927)
Dues, Memberships and Subscriptions	-	-	1,754	1,754
Misc Exp	-	-	1,312	1,312
R&M- Vehicles	-	-	2,829	2,829
Janitorial Services	6,950	2,600	-	(2,600)
Computer Expense	8,500	7,460	7,460	-
Operating Supplies	11,000	11,313	11,313	-
Fuel	1,500	680	680	-
Building/Ground Maintenance	5,000	3,471	3,471	-
Hurricane Brochures	7,800	100	100	-
Training/Travel	8,000	10,000	1,910	(8,090)
Civil Defense Programs	7,600	3,406	3,406	-
Total Public Safety	<u>429,872</u>	<u>359,443</u>	<u>357,249</u>	<u>(2,194)</u>
Total Expenditures	<u>429,872</u>	<u>359,443</u>	<u>357,249</u>	<u>(2,194)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(215,852)</u>	<u>(151,215)</u>	<u>(149,021)</u>	<u>2,194</u>
Other Financing Sources (Uses)				
Transfers In				
Transfer In-Public Works	15,841	15,841	15,841	-
Transfer In-Water	15,841	15,841	15,841	-
Transfer In-Wastewater	15,841	15,841	15,841	-
Transfer In-Animal Shelter	4,746	4,746	4,746	-
Transfer In-Street Lights	22,190	22,190	22,190	-
Transfer In-Fire Department (Admin Fees)	51,933	51,933	51,933	-
Transfer In-911 (Admin Fees)	81,679	81,679	81,679	-
Transfer In - 911	100,000	100,000	100,000	-
Transfer In-Economic Development	20,000	20,000	20,000	-
Total Transfers In	<u>328,072</u>	<u>328,071</u>	<u>328,071</u>	<u>-</u>
Transfers Out				
Transfer Out- GF- Reim DA Sal	(3,700)	(3,700)	(3,700)	-
Total Transfers Out	<u>(3,700)</u>	<u>(3,700)</u>	<u>(3,700)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>324,372</u>	<u>324,371</u>	<u>324,371</u>	<u>-</u>
Net Change in Fund Balance	108,520	173,156	175,350	2,194
Fund Balance, Beginning of Year	<u>511,697</u>	<u>511,697</u>	<u>511,697</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 620,217</u>	<u>\$ 684,853</u>	<u>\$ 687,047</u>	<u>\$ 2,194</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, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes				
Ad valorem tax	\$ 1,713,500	\$ 3,186,249	\$ 3,158,786	\$ (27,463)
In Lieu Payments	8,800	9,000	9,724	724
Total taxes	<u>1,722,300</u>	<u>3,195,249</u>	<u>3,168,510</u>	<u>(26,739)</u>
Intergovernmental Revenues				
State funds:				
State revenue sharing	20,000	8,000	7,444	(556)
Total Intergovernmental Revenues	<u>20,000</u>	<u>8,000</u>	<u>7,444</u>	<u>(556)</u>
Investment Earnings				
Interest Income	17,000	11,629	11,629	-
Total Investment Earnings	<u>17,000</u>	<u>11,629</u>	<u>11,629</u>	<u>-</u>
Other Revenue				
Other Revenues	2,000	3,000	3,219	219
Total Other Revenue	<u>2,000</u>	<u>3,000</u>	<u>3,219</u>	<u>219</u>
Total Revenues	<u>1,761,300</u>	<u>3,217,878</u>	<u>3,190,802</u>	<u>(27,076)</u>
Expenditures				
Transportation				
Salaries	133,250	145,595	145,595	-
Medicare/SS	4,621	6,559	6,559	-
Retirement	11,011	8,549	8,549	-
Dues, Subscriptions, Memberships	-	1,037	1,037	-
R&M - Vehicles	-	-	964	964
Interest Expense	-	21	21	-
H,D,L Insurance	35,953	31,387	31,387	-
Workers Compensation	4,414	3,938	3,938	-
Electricity - Street Lights	680,000	772,932	772,932	-
Maintenance	280,000	240,000	239,885	(115)
Pensions Ad Valorem Tax	67,500	117,728	117,728	-
Miscellaneous	5,000	5,000	(2,385)	(7,385)
Misc. Property Tax Fees	15,900	-	-	-
Professional Services	10,000	10,000	1,980	(8,020)
Audit & Accounting	5,200	5,200	5,200	-
Janitorial Services	11,300	13,200	13,200	-
Computer Expense	3,500	3,500	1,606	(1,894)
Total Transportation	<u>1,267,649</u>	<u>1,364,646</u>	<u>1,348,199</u>	<u>(16,447)</u>
Capital Outlay:				
Capital Outlay	-	24,379	24,379	-
Capital Outlay- Equipment	40,000	8,590	8,590	-
Total Capital Outlay Expenditures	<u>40,000</u>	<u>32,969</u>	<u>32,969</u>	<u>-</u>
Total Expenditures	<u>1,307,649</u>	<u>1,397,615</u>	<u>1,381,168</u>	<u>(16,447)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>453,651</u>	<u>1,820,263</u>	<u>1,809,634</u>	<u>(10,629)</u>
Other Financing Sources (Uses)				
Transfers Out				
Transfer Out- Gen Fund (Admin Fees)	(250,504)	(261,506)	(261,506)	-
Transfer Out- Public Safety (Adm Fees)	(21,050)	(22,190)	(22,190)	-
Transfer Out- Pub. Works(Dir/Asst Dir Sal)	(47,393)	(74,484)	(74,484)	-
Total Transfers Out	<u>(318,947)</u>	<u>(358,180)</u>	<u>(358,180)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(318,947)</u>	<u>(358,180)</u>	<u>(358,180)</u>	<u>-</u>
Net Change in Fund Balance	134,704	1,462,083	1,451,454	(10,629)
Fund Balance, Beginning of Year	<u>3,091,551</u>	<u>3,269,534</u>	<u>3,269,534</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 3,226,255</u>	<u>\$ 4,731,617</u>	<u>\$ 4,720,988</u>	<u>\$ (10,629)</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, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Fees, charges, and commissions				
Court Cost Act 582	\$ 84,580	\$ 84,580	\$ 45,870	\$ (38,710)
Total Fees, charges, and commissions	<u>84,580</u>	<u>84,580</u>	<u>45,870</u>	<u>(38,710)</u>
Fines and Forfeitures				
Fines, Forfeitures, Etc.	1,990,000	1,990,000	1,245,045	(744,955)
Total Fines and Forfeitures	<u>1,990,000</u>	<u>1,990,000</u>	<u>1,245,045</u>	<u>(744,955)</u>
Investment Earnings:				
Interest Income	700	700	173	(527)
Total investment earnings	<u>700</u>	<u>700</u>	<u>173</u>	<u>(527)</u>
Other Revenue:				
Other Revenue	-	-	212	212
Total Other Revenue:	<u>-</u>	<u>-</u>	<u>212</u>	<u>212</u>
Total Revenues	<u>2,075,280</u>	<u>2,075,280</u>	<u>1,291,300</u>	<u>(783,980)</u>
Expenditures				
General government				
Salaries (total)	640,000	640,000	663,072	23,072
Interpreters	1,400	1,400	1,335	(65)
Unemployment, Retire, Etc.	42,200	42,200	18,607	(23,593)
Social Security/Medicare	8,900	8,900	8,803	(97)
Workman's Comp	320	320	200	(120)
Health Insurance	265,000	265,000	258,724	(6,276)
General Liability	21,000	21,000	-	(21,000)
Court Testimony	30,000	30,000	8,351	(21,649)
Office Supplies & Equipment	15,000	15,000	14,130	(870)
Misc Expense	-	-	7,441	7,441
Operating Expense	220,000	220,000	261,905	41,905
Ded. Fines- Judicial Sec. Salary	264,900	264,900	245,597	(19,303)
Ded. Fines- Juvenile Officers Sal.	145,700	145,700	135,187	(10,513)
Ded. Fines- Commission	471,600	471,600	286,680	(184,920)
Capital Litigation Expenses	150,000	400,000	305,215	(94,785)
Telephone	37,000	37,000	19,613	(17,387)
Trial Expenses	20,500	20,500	23,680	3,180
Total General government	<u>2,333,520</u>	<u>2,583,520</u>	<u>2,258,541</u>	<u>(324,979)</u>
Capital outlay	-	-	49,900	(49,900)
Total Expenditures	<u>2,333,520</u>	<u>2,583,520</u>	<u>2,308,441</u>	<u>(275,079)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(258,240)</u>	<u>(508,240)</u>	<u>(1,017,141)</u>	<u>(508,901)</u>
Other Financing Sources (Uses)				
Transfers In				
Transfer In- General Fund	110,000	360,000	894,286	534,286
Transfer In- Juvenile Detention	149,913	149,913	117,742	(32,171)
Total Transfers In	<u>259,913</u>	<u>509,913</u>	<u>1,012,028</u>	<u>502,115</u>
Total Other Financing Sources (Uses)	<u>259,913</u>	<u>509,913</u>	<u>1,012,028</u>	<u>502,115</u>
Net Change in Fund Balance	<u>1,673</u>	<u>1,673</u>	<u>(5,113)</u>	<u>(6,786)</u>
Fund Balance, Beginning of Year	<u>217,462</u>	<u>217,462</u>	<u>5,113</u>	<u>(212,349)</u>
Fund Balance, End of Year	<u>\$ 219,135</u>	<u>\$ 219,135</u>	<u>\$ -</u>	<u>\$ (219,135)</u>

**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, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Video Poker	625,000	536,595	\$ 536,595	\$ -
Ad Valorem Tax	1,007,000	1,883,219	1,867,085	(16,134)
In Lieu Payments	5,150	5,150	5,713	563
Total taxes	<u>1,637,150</u>	<u>2,424,964</u>	<u>2,409,393</u>	<u>(15,571)</u>
Intergovernmental:				
FHWA Rec Trails-Lucy Levee Trail	-	74,704	74,704	-
DOTD Road Swap Credit	626,400	100,000	231,428	131,428
DOTD Grant	1,952,369	884,201	884,200	(1)
Total Intergovernmental	<u>2,578,769</u>	<u>1,058,905</u>	<u>1,190,332</u>	<u>131,427</u>
Fees, charges, and commissions				
Concessions	1,000	1,000	3,998	2,998
Gym Admission Fees	3,000	3,000	-	(3,000)
Football Fees	9,000	-	-	-
Soccer Fees	1,100	-	-	-
Baseball Fees	4,000	-	-	-
Basketball Fees	3,500	-	(30)	(30)
Registration- Other	-	-	110	110
Basketball League Entry fees	800	-	950	950
Pool Fees	2,500	2,500	-	(2,500)
Summer Camp Fees	30,000	-	1,385	1,385
Park/Gym Rental	12,000	-	400	400
Total Fees, charges, and commissions	<u>66,900</u>	<u>6,500</u>	<u>6,813</u>	<u>313</u>
Investment Earnings:				
Interest Income	6,500	5,000	5,524	524
Total investment earnings	<u>6,500</u>	<u>5,000</u>	<u>5,524</u>	<u>524</u>
Other Revenue:				
Miscellaneous	11,730	5,000	8,190	3,190
FHWA Rec Trails-Lucy Levee Trail	-	-	-	-
Total Other Revenue:	<u>11,730</u>	<u>5,000</u>	<u>8,190</u>	<u>3,190</u>
Total Revenues	<u>4,301,049</u>	<u>3,500,369</u>	<u>3,620,252</u>	<u>119,883</u>

ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
RECREATION FUND (Continued)
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Expenditures				
Culture and Recreation				
Salaries (Total)	437,340	351,389	351,389	-
Salaries - Car Allowance	4,800	164	164	-
Salary Payouts	-	-	17,195	17,195
Retirement Contributions	48,145	26,333	26,333	-
FICA	4,000	1,941	1,941	-
Life/Health Ins.	135,823	59,578	59,578	-
Workmen's Comp./Unempl.	7,998	7,088	7,088	-
Medicare	7,760	3,884	3,884	-
General Insurance	65,000	65,000	55,681	(9,319)
Claim/Litigation Settlement	5,000	-	-	-
Misc. Expense	-	-	4,753	4,753
Lease Clearing	-	-	1,327	1,327
Interest Expense	-	-	324	324
R & M - Vehicles	-	-	876	876
Recording Fees	-	-	215	215
Dues, Memberships and Subscriptions	-	-	3,136	3,136
Events	-	-	4,130	4,130
Gas and Fuel	-	-	4,502	4,502
Travel Expense	-	-	104	104
Advertising	10,000	44,236	-	(44,236)
Utilities	110,000	110,000	70,764	(39,236)
Telephone	10,000	10,000	8,218	(1,782)
Park & Equipment Maint.	115,000	115,000	94,385	(20,615)
Contr. Maint: Grass Cutting	254,000	265,000	265,178	178
Pool Maintenance	25,000	25,000	20,715	(4,285)
Audit & Accounting	5,200	5,200	5,200	-
Janitorial Services	26,000	26,000	20,876	(5,124)
Computer Expense	8,000	10,480	10,480	-
Operating Supplies	30,000	30,000	25,844	(4,156)
Food, Drink, & Concession Supplies	2,000	2,000	1,707	(293)
Pensions - Ad Valorem Tax	30,200	75,000	69,596	(5,404)
Misc Prop Tax Fees	40,300	-	-	-
Summer Camp	40,000	1,079	1,079	-
Professional Fees	70,000	60,000	42,154	(17,846)
Baseball	20,000	3,062	3,062	-
Basketball	25,000	17,526	17,526	-
Volleyball	-	-	4,555	4,555
Cheerleading	5,000	1,957	1,957	-
Football	32,730	5,040	5,040	-
Soccer	4,500	1,233	1,233	-
Special Needs	3,000	3,000	-	(3,000)
Senior Program	2,500	2,500	-	(2,500)
Total Culture and Recreation	<u>1,584,296</u>	<u>1,328,690</u>	<u>1,212,186</u>	<u>(116,504)</u>
Capital Outlay:				
Furniture, Fixture, Equip.	10,000	44,236	44,236	-
Capital Outlay- Leases	-	-	49,436	49,436
CIP Miss Trail Ph IV	1,859,719	1,115,627	1,115,627	-
CIP Lucy Levee Trail	248,135	185,165	185,165	-
Eng Fees - Miss River Trail	48,990	78,348	78,348	-
Total Capital Outlay Expenditures	<u>2,166,844</u>	<u>1,423,376</u>	<u>1,472,812</u>	<u>49,436</u>
Lease Financing				
Principal	-	-	2,303	2,303
Interest	-	-	623	623
Total Lease Financing	<u>-</u>	<u>-</u>	<u>2,926</u>	<u>2,926</u>
Total Expenditures	<u>3,751,140</u>	<u>2,752,066</u>	<u>2,687,924</u>	<u>(64,142)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>549,909</u>	<u>748,303</u>	<u>932,328</u>	<u>184,025</u>
Other Financing Sources (Uses)				
Lease proceeds	-	-	49,436	49,436
Transfers out				
Transfer Out - General Fund -Admin	(188,680)	-	(188,680)	(188,680)
Total Transfer Out	<u>(188,680)</u>	<u>-</u>	<u>(188,680)</u>	<u>(188,680)</u>
Total Other Financing Sources (Uses)	<u>(188,680)</u>	<u>-</u>	<u>(139,244)</u>	<u>(139,244)</u>
Net Change in Fund Balance	<u>361,229</u>	<u>748,303</u>	<u>793,084</u>	<u>44,781</u>
Fund Balance, Beginning of Year	<u>1,162,371</u>	<u>1,162,371</u>	<u>1,162,371</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,523,600</u>	<u>\$ 1,910,674</u>	<u>\$ 1,955,455</u>	<u>\$ 44,781</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
ANIMAL SHELTER
For the Year Ended December 31, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Taxes:				
Ad valorem tax	\$ 335,500	\$ 335,500	\$ 622,363	\$ 286,863
In Lieu Payments	1,700	1,700	1,904	204
Total taxes	<u>337,200</u>	<u>337,200</u>	<u>624,267</u>	<u>287,067</u>
Fees, charges, and commissions				
Shelter Fees	47,850	47,850	23,744	(24,106)
User Fees	55,240	55,240	54,286	(954)
Total Fees, charges, and commissions	<u>103,090</u>	<u>103,090</u>	<u>78,030</u>	<u>(25,060)</u>
Investment Earnings:				
Interest Income	1,800	1,800	1,711	(89)
Total investment earnings	<u>1,800</u>	<u>1,800</u>	<u>1,711</u>	<u>(89)</u>
Other Revenue:				
Donations	10,000	10,000	6,882	(3,118)
Other Revenue	2,000	2,000	4,283	2,283
Total Other Revenue:	<u>12,000</u>	<u>12,000</u>	<u>11,165</u>	<u>(835)</u>
Total Revenues	<u>454,090</u>	<u>454,090</u>	<u>715,173</u>	<u>261,083</u>
Expenditures				
Public safety				
Salaries	201,571	201,571	204,614	3,043
Medicare	3,191	3,191	3,109	(82)
Retirement	24,692	24,692	17,245	(7,447)
Social Security	-	-	(133)	(133)
H,D,L Insurance	74,523	74,523	58,105	(16,418)
Workmans Compensation	4,083	4,083	2,757	(1,326)
Operating Supplies	58,500	58,500	31,411	(27,089)
Utilities	14,000	14,000	12,068	(1,932)
Telephone	4,500	4,500	4,117	(383)
Uniforms	3,500	3,500	2,370	(1,130)
Maint./Bldg. & Grounds	20,000	20,000	15,553	(4,447)
Cont. Maint: Grass Cutting	7,200	7,200	7,000	(200)
Veterinary	40,000	40,000	15,655	(24,345)
Professional Services	10,000	10,000	6,574	(3,426)
Professional Services - Emergency Services	5,000	5,000	3,472	(1,528)
Computer Expense	4,000	4,000	3,858	(142)
Audit & Accounting	1,500	1,500	500	(1,000)
Pensions-Ad Valorem Tax	13,190	13,190	23,199	10,009
Interest Expense	-	-	130	130
Dues, Memberships, Subscriptions	-	-	2,445	2,445
Fuel Expense	2,000	2,000	1,061	(939)
Travel/Training Expense	1,500	1,500	170	(1,330)
Total Public Safety	<u>492,951</u>	<u>492,951</u>	<u>415,283</u>	<u>(77,668)</u>
Capital Outlay:				
Capital Outlay	-	-	29,210	(29,210)
Total Capital Outlay Expenditures	<u>-</u>	<u>-</u>	<u>29,210</u>	<u>(29,210)</u>
Lease Financing				
Principal	-	-	1,075	1,075
Interest	-	-	263	263
Total Lease Financing	<u>-</u>	<u>-</u>	<u>1,338</u>	<u>1,338</u>
Total Expenditures	<u>492,951</u>	<u>492,951</u>	<u>445,831</u>	<u>(105,540)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(38,861)</u>	<u>(38,861)</u>	<u>269,342</u>	<u>308,203</u>
Other Financing Sources (Uses)				
Lease proceeds	-	-	29,210	29,210
Transfers In				
Transfer In- Public Works	60,000	60,000	60,000	-
Total Transfers In	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>-</u>
Transfers Out				
Transfer Out- General Fund (Admin)	(4,939)	(4,939)	(4,939)	-
Transfer Out- Public Safety (Admin)	(4,746)	(4,746)	(4,746)	-
Total Transfers Out	<u>(9,685)</u>	<u>(9,685)</u>	<u>(9,685)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>50,315</u>	<u>50,315</u>	<u>79,525</u>	<u>29,210</u>
Net Change in Fund Balance	<u>11,454</u>	<u>11,454</u>	<u>348,867</u>	<u>337,413</u>
Fund Balance, Beginning of Year	<u>232,631</u>	<u>281,047</u>	<u>287,663</u>	<u>6,616</u>
Fund Balance, End of Year	<u>\$ 244,085</u>	<u>\$ 292,501</u>	<u>\$ 636,530</u>	<u>\$ 344,029</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
ISAAC HURRICANE CDBG
For the Year Ended December 31, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Revenues:				
Intergovernmental revenues				
Federal grants				
CDBG Homeowners Rehabilitation	\$ -	\$ 20,147.00	\$ 188,850.00	\$ 168,703.00
FEMA- Non-Disaster Elevation	2,354,980	2,300,000	4,652	(2,295,348)
CDBG - Non-Disaster Elevation	784,995	60,000	2,344,015	2,284,015
Total Revenues	<u>3,139,975</u>	<u>2,380,147</u>	<u>2,560,930</u>	<u>157,370</u>
Expenditures:				
Public works				
Homeowner Rehabilitation				
Consulting Service	-	-	544	544
Notary Services	-	140	140	-
CIP	-	-	(36,000)	(36,000)
Construction	-	81,380	117,380	36,000
Misc Expense	-	-	(121)	(121)
Salaries (Total)	-	54,255	54,254	(1)
Total Homeowner Rehabilitation	<u>-</u>	<u>135,775</u>	<u>136,197</u>	<u>422</u>
FEMA Non-Disaster Elevation				
Construction	2,884,596	2,048,394	2,057,444	9,050
Permits	34,199	-	-	-
Design	118,800	-	-	-
Inspection	25,586	-	-	-
Consulting (Project Management)	63,784	221,745	36,500	(185,245)
Administrative Fees	13,010	-	-	-
Total FEMA Non-Disaster Elevation	<u>3,139,975</u>	<u>2,270,139</u>	<u>2,093,944</u>	<u>(176,195)</u>
Elevation:				
Consulting Service	-	-	185,245	185,245
CIP- Elevation	-	-	(9,050)	(9,050)
Total Elevation	<u>-</u>	<u>-</u>	<u>176,195</u>	<u>176,195</u>
Total Expenditures	<u>-</u>	<u>2,405,914</u>	<u>2,406,336</u>	<u>422</u>
Excess (Deficiency) of Revenues	<u>3,139,975</u>	<u>(25,767)</u>	<u>154,594</u>	<u>-</u>
Net Change in Fund Balance	<u>3,139,975</u>	<u>(25,767)</u>	<u>154,594</u>	<u>-</u>
Fund Balance, Beginning of Year	<u>(695,239)</u>	<u>(657,844)</u>	<u>(258,980)</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,444,736</u>	<u>\$ (683,611)</u>	<u>\$ (104,386)</u>	<u>\$ -</u>

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
GOMESA
For the Year Ended December 31, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Intergovernmental:				
GOMESA Revenues	\$ 1,129,129	\$ 474,212	\$ 474,212	-
Total Intergovernmental	<u>1,129,129</u>	<u>474,212</u>	<u>474,212</u>	<u>-</u>
Investment Earnings:				
Interest Income	7,000	2,917	2,917	-
Total investment earnings	<u>7,000</u>	<u>2,917</u>	<u>2,917</u>	<u>-</u>
Other revenue	-	-	-	-
Total Revenues	<u>1,136,129</u>	<u>477,129</u>	<u>477,129</u>	<u>-</u>
EXPENDITURES				
Prof Serv - Other	-	5,014	(1)	(5,015)
GOMESA Revenue Share	-	-	474,212	-
CIP - Lake Pontchartrain				
Engineering	1,129,129	469,198	-	469,198
Construction	-	-	-	-
Total CIP - Lake Pontchartrain	<u>1,129,129</u>	<u>474,212</u>	<u>474,212</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>7,000</u>	<u>2,917</u>	<u>2,917</u>	<u>-</u>
Net Change in Fund Balance	7,000	2,917	2,917	-
Fund Balance, Beginning of Year	<u>1,195,643</u>	<u>1,195,643</u>	<u>1,195,643</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,202,643</u>	<u>\$ 1,198,560</u>	<u>\$ 1,198,560</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, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Revenues				
Intergovernmental:				
Entergy Vita Grant	\$ 1,500	\$ -	\$ -	-
Reg CSBG Funds (Adm. Assistance)	116,078	101,412	101,412	-
Reg CSBG Funds (Direct CSBG Act)	21,548	20,166	20,166	-
LIHEAP Client Education Supply	-	-	10,587	10,587
LIHEAP	26,695	25,000	31,198	6,198
Total Intergovernmental	<u>165,821</u>	<u>146,578</u>	<u>163,363</u>	<u>16,785</u>
Investment Earnings:				
Interest	110	-	1,139	1,139
Interest (LIHEAP)	-	-	15	15
Total investment earnings	<u>110</u>	<u>-</u>	<u>1,154</u>	<u>1,154</u>
Other Revenue:				
United Way STEM Program	30,000	15,000	15,000	-
United Way Emerg Serv Food Program	10,000	8,896	8,896	-
Atmos Share the Warmth	-	-	52	52
Volunteer Income Tax Assistance (VITA)	1,050	1,050	-	(1,050)
Total Other Revenue:	<u>41,050</u>	<u>24,946</u>	<u>23,948</u>	<u>(998)</u>
Total Revenues	<u>206,981</u>	<u>171,524</u>	<u>188,465</u>	<u>16,941</u>
Expenditures				
Health and welfare				
United Way Stem	30,000	15,000	15,449	449
VITA other Cost	3,050	2,000	255	(1,745)
United Way Emerg Serv Food Program	10,000	10,000	8,922	(1,078)
United Way Grass Cutting Grant	8,255	-	-	-
Client Food Vouchers	6,500	5,000	5,469	469
Client Other Education	2,500	-	-	-
Client Utility Payment	15,000	4,435	4,435	-
Client Disaster Sheltering & Residential	12,000	10,000	10,115	115
Client Transportation Voucher	1,000	400	400	-
Client Fire Victim Housing	1,200	-	-	-
Client Fire Victim Clothing	1,200	-	-	-
Client Medication	4,000	-	428	428
Commodities (Food for Workers)	2,400	1,954	1,954	-
Commodities Labor Cost	1,470	705	705	-
Commodities Supplies	850	848	848	-
Commodities Other Cost	3,900	3,529	3,529	-
Commodities Mileage	210	67	67	-
Client Education Fair	4,000	1,794	1,794	-
Training, Develop., and Linkages Programs	5,000	-	-	-
HCC Refreshments & Food Supplies	600	-	-	-
HCC Supplies	4,400	3,920	3,920	-
HCC Janitorial	500	201	201	-
HCC Programs	1,500	-	-	-
Operating Supplies	12,900	12,403	12,403	-
Fire Victim Clothing	-	-	285	285
Operating Supplies	-	-	1,229	1,229
Dues, Subscriptions & Ads	2,640	5,057	5,057	-
Conferences	11,000	1,844	1,844	-
Travel	1,700	-	-	-
Mileage	500	-	(34)	(34)
Office Utilities	7,200	6,100	5,236	(864)
Maintenance/Janitorial	3,225	442	442	-
Telephone	3,000	2,977	2,977	-
Miscellaneous	1,100	884	884	-
Adm. Assistance Reimb	116,078	110,708	110,708	-
Direct Program Activities	21,548	20,166	20,166	-
Adm. Assistance Reimb (LIHEAP)	26,695	31,198	31,198	-
Office Supplies	10,593	10,593	10,587	(6)
Total Health and welfare	<u>337,714</u>	<u>262,226</u>	<u>261,475</u>	<u>(751)</u>
Total Expenditures	<u>337,714</u>	<u>262,226</u>	<u>261,475</u>	<u>(751)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(130,733)</u>	<u>(90,702)</u>	<u>(73,010)</u>	<u>17,692</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 (Continued)
For the Year Ended December 31, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original Budget	Final Budget		
Other Financing Sources (Uses)				
Transfers In				
Transfer In- General Fund	106,500	106,500	85,000	(21,500)
Total Transfers In	<u>106,500</u>	<u>106,500</u>	<u>85,000</u>	<u>(21,500)</u>
Total Other Financing Sources (Uses)	<u>106,500</u>	<u>106,500</u>	<u>85,000</u>	<u>(21,500)</u>
Net Change in Fund Balance	(24,233)	15,798	11,990	(3,808)
Fund Balance, Beginning of Year	<u>358,171</u>	<u>450,445</u>	<u>450,445</u>	<u>-</u>
Restatement	<u>-</u>	<u>-</u>	<u>(21,250)</u>	<u>(21,250)</u>
Fund Balance, Beginning of Year, as restated	<u>-</u>	<u>-</u>	<u>429,195</u>	<u>429,195</u>
Fund Balance, End of Year	<u>\$ 333,938</u>	<u>\$ 466,243</u>	<u>\$ 441,185</u>	<u>\$ (25,058)</u>

STATISTICAL SECTION

STATISTICAL SECTION

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

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

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

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

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u> (as restated)	<u>2019</u> (as restated)	<u>2020</u>
Governmental activities										
Net investment in capital assets	\$ 29,741,677	\$ 27,267,310	\$ 10,633,141	\$ 6,020,921	\$ 30,387,143	\$ 30,387,143	\$ 57,594,200	\$ 63,112,292	\$ 70,109,828	\$ 68,821,647
Restricted	43,480,888	44,702,668	56,556,189	43,916,590	37,778,546	29,358,079	40,917,906	44,030,699	52,505,384	63,415,070
Unrestricted	<u>747,603</u>	<u>539,131</u>	<u>6,817,944</u>	<u>29,514,891</u>	<u>15,873,316</u>	<u>21,413,050</u>	<u>(17,487,305)</u>	<u>(18,960,827)</u>	<u>(19,587,712)</u>	<u>(17,775,006)</u>
Total governmental activities net position (deficit)	<u>\$ 73,970,168</u>	<u>\$ 72,509,109</u>	<u>\$ 74,007,274</u>	<u>\$ 79,452,402</u>	<u>\$ 84,039,005</u>	<u>\$ 81,158,272</u>	<u>\$ 81,024,801</u>	<u>\$ 88,182,164</u>	<u>\$ 103,027,500</u>	<u>\$ 114,461,711</u>
Business-type activities										
Net investment in capital assets	123,184,534	126,226,895	124,338,281	122,828,320	121,008,773	120,632,932	118,803,325	113,907,748	110,372,973	119,958,124
Restricted	263,755	420,000	493,640	536,525	610,541	574,803	522,797	490,349	589,887	554,744
Unrestricted	<u>2,712,112</u>	<u>3,053,015</u>	<u>2,079,562</u>	<u>123,467</u>	<u>824,280</u>	<u>4,924,888</u>	<u>(6,599,878)</u>	<u>(4,444,899)</u>	<u>(8,133,638)</u>	<u>(10,908,966)</u>
Total business-type activities net position (deficit)	<u>\$ 126,160,401</u>	<u>\$ 129,699,910</u>	<u>\$ 126,911,483</u>	<u>\$ 123,488,312</u>	<u>\$ 122,443,594</u>	<u>\$ 126,132,623</u>	<u>\$ 112,726,244</u>	<u>\$ 109,953,198</u>	<u>\$ 102,829,222</u>	<u>\$ 109,603,902</u>
Primary government										
Net investment in capital assets	\$ 152,926,211	\$ 153,494,205	\$ 134,971,422	\$ 128,849,241	\$ 151,395,916	\$ 151,020,075	\$ 176,397,525	\$ 177,020,040	\$ 180,482,801	\$ 188,779,771
Restricted	43,744,643	45,122,668	57,049,829	44,453,115	38,389,087	29,932,882	41,440,703	44,521,048	53,095,271	63,969,814
Unrestricted	<u>3,459,715</u>	<u>3,592,146</u>	<u>8,897,506</u>	<u>29,638,358</u>	<u>16,697,596</u>	<u>26,337,938</u>	<u>(24,087,183)</u>	<u>(23,405,726)</u>	<u>(27,721,350)</u>	<u>(28,683,972)</u>
Total primary government net position (deficit)	<u>\$ 200,130,569</u>	<u>\$ 202,209,019</u>	<u>\$ 200,918,757</u>	<u>\$ 202,940,714</u>	<u>\$ 206,482,599</u>	<u>\$ 207,290,895</u>	<u>\$ 193,751,045</u>	<u>\$ 198,135,362</u>	<u>\$ 205,856,722</u>	<u>\$ 224,065,613</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									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Expenses								(as restated)	(as restated)	
Governmental activities:										
General government	\$ 8,419,683	\$ 9,015,599	\$ 11,787,695	\$ 11,370,749	\$ 12,139,839	\$ 12,020,446	\$ 11,914,592	\$ 10,451,121	\$ 11,314,689	\$ 13,466,928
Public safety	7,270,054	7,233,873	7,732,696	8,456,381	8,977,733	8,430,016	8,731,789	10,240,034	10,189,581	9,591,615
Public works	12,426,536	15,730,534	13,105,441	12,398,787	15,584,995	20,884,364	21,794,289	12,352,621	12,082,651	24,362,887
Health and welfare	2,551,866	1,993,525	1,761,793	1,764,806	1,839,598	1,765,182	1,672,457	1,753,435	1,929,383	2,007,100
Economic development	1,503,635	1,387,557	1,268,936	1,361,016	1,492,344	1,457,797	1,585,443	1,763,212	1,622,860	1,112,803
Culture and recreation	1,395,010	1,490,948	1,850,395	1,941,362	2,422,487	2,653,371	2,516,387	2,317,988	2,240,414	2,032,489
Interest on long-term debt	3,647,935	2,725,866	2,902,003	2,350,194	2,424,357	3,613,792	2,265,094	2,269,698	2,054,059	2,014,896
Total governmental activities expenses	<u>37,214,719</u>	<u>39,577,902</u>	<u>40,408,959</u>	<u>39,643,295</u>	<u>44,881,353</u>	<u>50,824,968</u>	<u>50,480,051</u>	<u>41,148,109</u>	<u>41,433,637</u>	<u>54,588,718</u>
Business-type activities:										
Solid Waste	3,600,871	3,430,960	3,489,574	3,693,957	3,632,948	3,627,663	3,701,480	3,702,301	3,788,198	3,962,308
Mosquito	747,068	750,620	763,696	778,599	797,240	804,437	809,252	787,477	812,173	812,584
Utilities	8,524,175	8,122,006	8,929,638	9,328,645	9,059,883	9,311,273	10,734,997	10,341,194	12,104,357	12,044,458
Sewer	9,257,928	10,060,359	10,459,148	9,911,359	9,444,294	9,466,434	9,568,557	8,804,107	9,513,642	9,413,917
Total business-type activities expenses	<u>22,130,042</u>	<u>22,363,945</u>	<u>23,642,056</u>	<u>23,712,560</u>	<u>22,934,365</u>	<u>23,209,807</u>	<u>24,814,286</u>	<u>23,635,079</u>	<u>26,218,370</u>	<u>26,233,267</u>
Total primary government expenses	<u>\$ 59,344,761</u>	<u>\$ 61,941,847</u>	<u>\$ 64,051,015</u>	<u>\$ 63,355,855</u>	<u>\$ 67,815,718</u>	<u>\$ 74,034,775</u>	<u>\$ 75,294,337</u>	<u>\$ 64,783,188</u>	<u>\$ 67,652,007</u>	<u>\$ 80,821,985</u>
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 1,223,013	\$ 48,010	\$ 114,470	\$ 1,379,786	\$ 1,372,603	\$ 1,394,041	\$ 1,334,824	\$ 1,560,900	\$ 1,534,937	\$ 1,518,499
Public safety	2,811,762	2,082,292	1,750,157	1,954,566	2,117,931	1,887,500	1,644,852	1,845,723	1,519,013	1,245,045
Public works	261,832	326,750	312,206	387,122	508,197	503,530	544,706	451,121	375,608	294,526
Health and welfare	274,827	301,812	482,003	494,184	485,700	494,820	501,253	476,983	509,016	464,326
Culture and recreation	558,842	294,480	141,601	96,758	173,904	300,129	121,945	273,307	160,874	83,187
Operating grants and contributions	2,873,503	7,174,872	4,431,632	1,363,143	1,183,666	2,115,197	1,508,552	1,297,274	2,790,818	6,290,562
Capital grants and contributions	860,267	59,874	-	7,411,380	8,200,560	6,510,225	12,588,574	2,812,987	3,425,947	4,476,037
Total governmental activities program revenues	<u>8,864,046</u>	<u>10,288,090</u>	<u>7,232,069</u>	<u>13,086,939</u>	<u>14,042,561</u>	<u>13,205,442</u>	<u>18,244,706</u>	<u>8,718,295</u>	<u>10,316,213</u>	<u>14,372,182</u>
Business-type activities:										
Charges for services:										
Solid Waste	4,026,114	3,755,669	3,817,651	3,899,703	3,834,751	3,894,700	3,942,319	3,719,199	3,883,888	3,769,631
Mosquito	532,464	522,250	530,937	542,458	531,330	539,240	543,012	512,844	537,607	513,523
Utilities	6,706,798	6,726,104	6,606,629	6,734,759	6,996,269	7,660,126	7,514,076	7,594,211	7,632,983	7,161,041
Sewer	5,607,899	5,687,351	5,453,223	5,560,849	5,692,291	6,357,204	6,405,150	6,518,432	6,319,377	6,097,246
Operating grants and contributions	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions	4,531,592	5,745,748	1,205,171	84,837	1,258,733	5,460,366	24,611	-	-	11,388,171
Total business-type activities program revenues	<u>21,404,867</u>	<u>22,437,122</u>	<u>17,613,611</u>	<u>16,822,606</u>	<u>18,313,374</u>	<u>23,911,636</u>	<u>18,429,168</u>	<u>18,344,686</u>	<u>18,373,855</u>	<u>28,929,612</u>
Total primary government program revenues	<u>\$ 30,268,913</u>	<u>\$ 32,725,212</u>	<u>\$ 24,845,680</u>	<u>\$ 29,909,545</u>	<u>\$ 32,355,935</u>	<u>\$ 37,117,078</u>	<u>\$ 36,673,874</u>	<u>\$ 27,062,981</u>	<u>\$ 28,690,068</u>	<u>\$ 43,301,794</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									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Net (Expense) Revenue								(as restated)	(as restated)	
Governmental activities	\$ (28,350,673)	\$ (29,289,812)	\$ (33,176,890)	\$ (26,556,356)	\$ (30,838,792)	\$ (37,619,526)	\$ (32,235,345)	\$ (32,429,814)	\$ (31,117,424)	\$ (40,216,536)
Business-type activities	(725,175)	73,177	(6,028,445)	(6,889,954)	(4,620,991)	701,829	(6,385,118)	(5,290,393)	(7,844,515)	2,696,345
Total primary government net expense	<u>\$ (29,075,848)</u>	<u>\$ (29,216,635)</u>	<u>\$ (39,205,335)</u>	<u>\$ (33,446,310)</u>	<u>\$ (35,459,783)</u>	<u>\$ (36,917,697)</u>	<u>\$ (38,620,463)</u>	<u>\$ (37,720,207)</u>	<u>\$ (38,961,939)</u>	<u>\$ (37,520,191)</u>
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Ad valorem	\$ 10,007,266	\$ 11,049,835	\$ 12,559,687	\$ 12,129,200	\$ 12,558,530	\$ 12,108,598	\$ 14,844,302	\$ 16,012,821	\$ 14,813,818	\$ 29,310,654
Sales and use	17,885,038	20,642,215	20,891,882	19,642,496	24,290,875	21,295,703	21,610,483	21,102,762	26,393,581	22,128,247
Franchise	885,184	1,037,061	935,809	1,145,444	1,132,734	1,185,882	1,396,319	1,365,052	1,379,713	1,354,691
Beer taxes	49,723	48,761	47,394	42,949	42,228	41,363	39,668	37,746	37,282	37,947
Severance taxes	65,203	65,772	54,423	37,831	42,553	32,950	29,240	36,996	25,300	19,840
Video poker taxes	566,467	592,508	604,691	575,635	599,424	596,621	619,339	615,468	600,984	536,595
Occupational licenses	-	1,195,315	1,228,691	-	-	-	-	-	-	-
State revenue sharing (unrestricted)	111,703	100,029	100,771	110,262	137,558	77,997	108,775	928,696	779,601	595,910
Unrestricted grants and contributions	829,277	50,000	28,113	19,392	18,088	11,393	12,398	4,000	5,000	-
Investment earnings	322,633	281,871	239,854	244,899	231,939	214,646	332,633	375,358	404,290	206,767
Other general revenues	873,122	1,626,074	646,469	677,707	1,122,822	1,193,044	1,154,516	1,128,533	1,393,090	920,184
Gain (loss) on disposal of capital assets	-	-	-	-	-	-	-	-	-	-
Capital contributions	(4,531,592)	(5,745,748)	-	-	-	-	-	-	-	-
Transfers	(2,590,299)	(3,114,940)	(2,107,590)	(2,624,331)	(1,620,939)	(2,077,884)	(2,085,143)	(2,057,969)	130,101	(3,493,793)
Total governmental activities	<u>24,473,725</u>	<u>27,828,753</u>	<u>35,230,194</u>	<u>32,001,484</u>	<u>38,555,812</u>	<u>34,680,313</u>	<u>38,062,530</u>	<u>39,549,463</u>	<u>45,962,760</u>	<u>51,617,042</u>
Business-type activities:										
Taxes										
Ad valorem	170,003	187,637	211,838	205,687	213,033	205,335	202,691	218,601	198,856	396,102
Unrestricted grants and contributions	32,155	43,903	680,716	417,082	949,074	318,838	365,114	15,048	114,065	212,531
Investment earnings	14,680	14,264	14,617	14,540	12,998	14,203	21,263	29,944	43,931	12,314
Other general revenues	101,445	105,588	283,386	205,143	278,971	370,940	301,817	195,785	493,788	215,676
Transfers	2,590,299	3,114,940	2,107,590	2,624,331	1,620,939	2,077,884	2,085,143	2,057,969	(130,101)	3,493,793
Total business-type activities	<u>2,908,582</u>	<u>3,466,332</u>	<u>3,298,147</u>	<u>3,466,783</u>	<u>3,075,015</u>	<u>2,987,200</u>	<u>2,976,028</u>	<u>2,517,347</u>	<u>720,539</u>	<u>4,330,416</u>
Total primary government	<u>\$ 27,382,307</u>	<u>\$ 31,295,085</u>	<u>\$ 38,528,341</u>	<u>\$ 35,468,267</u>	<u>\$ 41,630,827</u>	<u>\$ 37,667,513</u>	<u>\$ 41,038,558</u>	<u>\$ 42,066,810</u>	<u>\$ 46,683,299</u>	<u>\$ 55,947,458</u>
Change in Net Position										
Governmental activities	\$ (3,876,948)	\$ (1,461,059)	\$ 2,053,304	\$ 5,445,128	\$ 7,717,020	\$ (2,939,213)	\$ 5,827,185	\$ 7,119,649	\$ 14,845,336	\$ 11,400,506
Business-type activities	2,183,407	3,539,509	(2,730,298)	(3,423,171)	(1,545,976)	3,689,029	(3,409,090)	(2,773,046)	(7,123,976)	7,026,761
Total primary government	<u>\$ (1,693,541)</u>	<u>\$ 2,078,450</u>	<u>\$ (676,994)</u>	<u>\$ 2,021,957</u>	<u>\$ 6,171,044</u>	<u>\$ 749,816</u>	<u>\$ 2,418,095</u>	<u>\$ 4,346,603</u>	<u>\$ 7,721,360</u>	<u>\$ 18,427,267</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									
	2011	2012	2013	2014	2015	2016	2017	2018 (as restated)	2019 (as restated)	2020
General fund										
Nonspendable	\$ 45,426	\$ 47,076	\$ 45,599	\$ 48,645	\$ 49,838	\$ 697,399	\$ 388,980	\$ 57,521	\$ 61,705	\$ 146,634
Unassigned	1,921,296	2,128,087	2,134,318	1,959,864	2,153,689	2,179,512	2,370,480	2,941,162	1,391,664	4,005,006
Reserved (1)	-	-	-	-	-	-	-	-	-	-
Unreserved (1)	-	-	-	-	-	-	-	-	-	-
Total general fund	\$ 1,966,722	\$ 2,175,163	\$ 2,179,917	\$ 2,008,509	\$ 2,203,527	\$ 2,876,911	\$ 2,759,460	\$ 2,998,683	\$ 1,453,369	\$ 4,151,640
All other governmental funds										
Nonspendable	\$ 85,404	\$ 89,645	\$ 92,261	\$ 101,937	\$ 422,520	\$ 4,441,961	\$ 2,937,515	\$ 172,352	\$ 198,742	\$ 267,205
Restricted	43,480,888	44,702,668	56,556,189	43,916,590	37,778,546	29,358,079	40,917,906	44,030,699	52,505,384	63,415,070
Committed	28,608,152	27,193,481	13,929,430	35,361,074	47,177,482	41,585,547	26,682,138	18,125,138	16,241,651	15,676,918
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	(40,000)	-	(121,003)	-	-	-	(3,180,717)	(1,305,200)	(1,266,242)	(535,192)
Reserved (1)	-	-	-	-	-	-	-	-	-	-
Unreserved, reported in:										
Special revenue funds (1)	-	-	-	-	-	-	-	-	-	-
Capital project funds (1)	-	-	-	-	-	-	-	-	-	-
Debt service funds (1)	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	\$ 72,134,444	\$ 71,985,794	\$ 70,456,877	\$ 79,379,601	\$ 85,378,548	\$ 75,385,587	\$ 67,356,842	\$ 61,022,989	\$ 67,679,535	\$ 78,824,001

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.

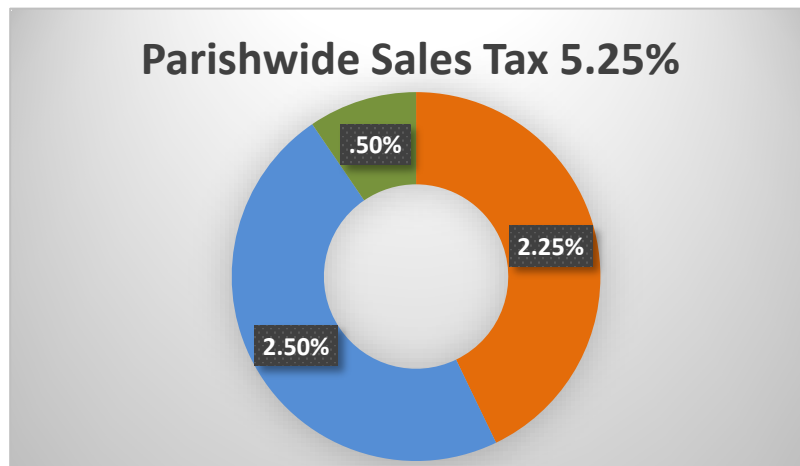
ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE 4 -- CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)
(Unaudited)

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Revenues								(as restated)	(as restated)	
Taxes	\$ 28,458,771	\$ 32,284,558	\$ 34,056,260	\$ 32,347,331	\$ 37,448,829	\$ 34,000,922	\$ 37,074,124	\$ 37,731,051	\$ 42,046,365	\$ 52,663,589
Licenses and permits	1,480,618	1,657,504	1,757,425	1,800,738	1,880,771	1,999,399	1,883,871	1,949,283	1,956,629	1,937,388
Intergovernmental	5,277,335	8,514,049	4,585,266	7,379,926	8,998,138	9,548,775	14,643,634	6,148,668	7,255,971	11,287,427
Charges for services	1,665,084	1,472,023	1,412,427	1,352,465	1,442,661	1,589,666	1,644,124	1,803,847	1,713,363	1,476,692
Fines and forfeitures	2,844,801	2,136,980	1,684,621	2,030,242	2,213,460	1,926,942	1,756,690	1,950,252	1,544,047	1,261,489
Investment earnings	322,633	301,013	239,854	244,899	231,939	214,646	332,633	375,358	404,290	206,767
Other revenues	410,420	611,404	649,371	642,889	786,127	936,802	783,014	812,577	1,060,080	567,436
Total revenues	40,459,662	46,977,531	44,385,224	45,798,490	53,001,925	50,217,152	58,118,090	50,771,036	55,980,745	69,400,788
Expenditures										
General government	7,794,390	8,427,866	10,768,500	10,458,833	10,937,016	10,920,801	10,719,250	9,384,540	9,996,186	11,645,633
Public safety	6,400,451	6,342,388	6,746,676	7,525,299	7,553,489	7,242,898	7,567,131	8,862,175	8,839,878	8,521,568
Public works	24,418,233	2,626,187	149,400	1,085,701	2,746,432	3,915,207	10,475,866	2,272,699	1,576,208	2,406,336
Health and welfare	2,733,276	1,876,905	1,638,555	1,658,735	1,707,560	1,654,638	1,558,968	1,672,920	1,804,903	1,923,474
Economic development	1,480,564	1,350,753	1,195,997	1,298,031	1,406,030	1,389,267	1,504,209	1,710,549	1,540,511	1,075,927
Transportation	-	13,468,015	8,808,728	8,270,322	8,276,187	8,358,891	7,895,910	7,349,327	7,510,351	7,728,335
Culture and recreation	919,769	956,498	1,205,806	1,287,468	1,724,142	1,895,377	1,690,680	1,482,127	1,383,492	1,212,186
Capital Outlay	-	-	4,651,361	12,330,083	17,210,267	12,582,241	13,799,259	12,595,093	8,580,762	9,053,802
Debt Service:										
Principal	5,781,191	6,035,721	6,133,702	6,472,478	6,269,162	7,084,858	6,894,403	7,124,802	6,023,091	6,199,091
Interest	3,370,560	2,917,398	2,841,556	2,582,076	2,801,833	3,048,913	2,503,921	2,270,048	2,043,084	1,873,461
Bond issuance costs	226,597	-	-	-	-	-	-	-	-	-
Lease financing										
Principal	-	-	-	-	-	-	-	-	-	70,333
Interest	-	-	-	-	-	-	-	-	-	10,703
Total expenditures	53,125,031	44,001,731	44,140,281	52,969,026	60,632,118	58,093,091	64,609,597	54,724,280	49,298,466	51,720,849
Excess (deficiency) of revenues over (under) expenditures	(12,665,369)	2,975,800	244,943	(7,170,536)	(7,630,193)	(7,875,939)	(6,491,507)	(3,953,244)	6,682,279	17,679,939
Other financing sources (uses)										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Proceeds of debt issued	800,000	198,931	265,514	18,546,182	15,437,140	370,346	430,454	-	-	261,814
Issuance of refunding bonds	8,545,000	-	6,050,000	-	-	20,390,000	-	-	-	9,149,180
Premium on debt issuance	654,056	-	-	-	-	-	-	-	-	-
Payment to refunding bond escrow agent	(11,517,746)	-	(5,977,030)	-	-	(20,184,580)	-	-	-	(10,352,500)
Lease financing proceeds	-	-	-	-	-	-	-	-	-	563,318
Transfers in	12,239,829	15,517,564	14,376,348	15,479,053	22,043,071	14,272,632	14,610,503	17,843,554	9,781,736	14,352,084
Transfers out	(14,830,128)	(18,632,504)	(16,483,938)	(18,103,383)	(23,664,010)	(16,350,516)	(16,695,646)	(19,901,523)	(9,651,635)	(17,845,877)
Total other financing sources (uses)	(4,108,989)	(2,916,009)	(1,769,106)	15,921,852	13,816,201	(1,502,118)	(1,654,689)	(2,057,969)	130,101	(3,871,981)
Net change in fund balances	\$ (16,774,358)	\$ 59,791	\$ (1,524,163)	\$ 8,751,316	\$ 6,186,008	\$ (9,378,057)	\$ (8,146,196)	\$ (6,011,213)	\$ 6,812,380	\$ 13,807,958
Debt service, (interest and principal only) as a percentage of noncapital expenditures	27.7%	24.7%	20.3%	22.7%	22.3%	22.3%	18.5%	22.3%	19.8%	18.9%

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

(Unaudited)

<u>Fiscal Year</u>	<u>Parish Direct Rate (1)</u>	<u>Overlapping Rates</u>	
		<u>St. John the Baptist Parish School Board</u>	<u>St. John the Baptist Parish Sheriff's Office</u>
2011	2.25%	2.25%	0.25%
2012	2.25%	2.25%	0.25%
2013	2.25%	2.25%	0.25%
2014	2.25%	2.25%	0.25%
2015	2.25%	2.25%	0.50%
2016	2.25%	2.25%	0.50%
2017	2.25%	2.50%	0.50%
2018	2.25%	2.50%	0.50%
2019	2.25%	2.50%	0.50%
2020	2.25%	2.50%	0.50%



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)

<u>Fiscal Year</u>	<u>Real Estate</u>	<u>Other Property</u>	<u>Total Assessments</u>	<u>Less: Tax Exempt Real Property</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>	<u>Estimated Actual Taxable Value</u>	<u>Value as a Percentage of Actual Value</u>
2011	186,573,102	268,914,623	455,487,725	86,298,781	369,188,944	38.89	3,141,294,655	14.50%
2012	165,833,403	329,181,981	495,015,384	85,421,449	409,593,935	38.76	3,413,899,200	14.50%
2013	187,963,803	348,320,707	536,284,510	84,560,433	451,724,077	38.76	3,698,513,862	14.50%
2014	190,057,599	341,282,054	531,339,653	84,560,433	446,779,220	38.76	3,697,561,955	14.37%
2015	190,634,898	344,669,376	535,304,274	84,172,237	451,132,037	38.76	3,691,753,614	14.50%
2016	193,176,606	318,270,255	511,446,861	84,200,102	427,246,759	38.76	3,527,219,731	14.50%
2017	193,777,652	308,283,695	502,061,347	84,680,707	417,380,640	45.76	3,462,492,048	14.50%
2018	197,387,997	338,464,718	535,852,715	85,142,016	450,710,699	45.76	3,695,535,896	14.50%
2019	199,954,289	337,187,973	537,142,262	82,520,309	454,621,953	45.76	3,704,429,323	14.50%
2020	215,761,814	641,612,720	857,374,534	84,333,665	773,040,869	45.76	5,912,927,709	14.50%

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

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE 7 -- DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS**

(Rate per \$100 of Assessed Value)
(Unaudited)

Fiscal Year	St. John the Baptist Parish Council			Overlapping Rates			Total Direct & Overlapping Rates
	St. John the Baptist Parish Council			St. John the Baptist Parish School Board			
	Operating Millage	Debt Service Millage	Total Parish Millage	Operating Millage	Debt Service Millage	Total Parish Millage	
2011	38.89	-	38.89	21.49	18.00	39.49	78.38
2012	38.76	-	38.76	21.31	18.00	39.31	78.07
2013	38.76	-	38.76	21.31	18.00	39.31	78.07
2014	38.76	-	38.76	29.31	10.00	39.31	78.07
2015	38.76	-	38.76	29.31	10.00	39.31	78.07
2016	38.76	-	38.76	29.31	10.00	39.31	78.07
2017	45.76	-	45.76	29.31	10.00	39.31	85.07
2018	45.76	-	45.76	29.31	10.00	39.31	85.07
2019	45.76	-	45.76	29.31	10.00	39.31	85.07
2020	45.76	-	45.76	29.31	10.00	39.31	85.07

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

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

(Unaudited)

Taxpayer	December 31, 2020			December 31, 2011		
	Taxable Assessed Value	Rank	Percentage of Total Parish Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Parish Taxable Assessed Value
Marathon Petroleum	\$ 337,276,377	1	35.28%	\$ 18,369,212	1	4.18%
Marathon Petroleum	100,629,818	2	2.56%			
Marathon Petroleum	20,181,294	3	2.49%			
Louisiana Machinery Company	12,473,708	4	2.38%	4,658,697	7	1.06%
Energry Louisiana Inc.	12,373,150	5	1.98%	6,880,740	5	1.57%
Nalco Chemical Company	12,015,441	6	1.91%	5,403,014	6	1.23%
Denka Performance ELAS	10,746,271	7	1.61%			
Evonik Coproration	7,746,913	8	1.27%			
Cargill Inc.	6,050,999	9	1.25%			
Atmos Energy Corporation	5,916,820	10	1.25%			
Du Pont Performance Elastomers				7,912,318	2	1.80%
Acelormittal Laplace				7,755,855	3	1.76%
E.I. Dupont Denemours & Co.				6,917,018	4	1.57%
Modular Space Corporation				4,427,392	8	1.01%
Enjet, Inc.				4,232,670	9	0.96%
Bengal Pipeline Company				331,926	10	0.08%
	<u>\$ 525,410,791</u>		<u>51.98%</u>	<u>\$ 66,888,842</u>		<u>15.22%</u>

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

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

(Unaudited)

<u>Fiscal Year</u>	<u>Taxes Levied for the Fiscal Year</u>	<u>Collected (or Adjusted) within the Fiscal Year of the Levy</u>		<u>Collections in Subsequent Years</u>	<u>Total Collections to Date</u>	
		<u>Amount</u>	<u>Percentage of Levy</u>		<u>Amount</u>	<u>Percentage of Levy</u>
2011	10,625,715	Not Available	Not Available	Not Available	10,177,269	95.78%
2012	11,809,855	Not Available	Not Available	Not Available	11,706,615	99.13%
2013	13,254,871	Not Available	Not Available	Not Available	12,771,525	96.35%
2014	12,877,771	Not Available	Not Available	Not Available	12,603,800	97.87%
2015	12,985,305	Not Available	Not Available	Not Available	12,899,358	99.34%
2016	12,062,376	Not Available	Not Available	Not Available	11,986,994	99.38%
2017	14,466,828	Not Available	Not Available	Not Available	14,456,699	99.93%
2018	16,103,767	Not Available	Not Available	Not Available	16,082,187	99.87%
2019	16,690,100	Not Available	Not Available	Not Available	16,605,556	99.49%
2020	26,148,867	Not Available	Not Available	Not Available	25,981,412	99.36%

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

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

Fiscal Year	Governmental Activities							Business-Type Activities		Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	Public Improvement Bonds	General Obligation Bonds	Certificates of Indebtedness	Sales Tax Bonds	Capital Lease Obligations	Promisory Notes/Loans	Premium	Revenue Bonds	Promisory Notes/Loans			
2011	21,150,000	48,330,000	2,199,000	5,881,000	676,059	-	-	5,747,251	-	83,983,310	8.74%	1,829
2012	19,090,000	45,700,000	1,802,000	5,171,000	437,339	198,931	559,497	4,720,000	-	77,678,767	8.30%	1,736
2013	17,035,000	43,300,000	1,393,000	4,434,000	186,637	402,445	500,625	4,470,000	158,478	71,880,185	7.60%	1,643
2014	14,975,000	58,480,000	967,000	3,703,000	684,520	902,315	444,887	4,215,000	639,868	85,011,590	9.11%	1,943
2015	14,280,000	66,685,000	523,000	5,933,000	525,614	933,199	390,031	3,960,000	1,714,166	94,944,010	9.55%	2,176
2016	13,550,000	63,885,000	362,000	5,007,000	245,115	891,186	327,218	3,695,000	2,012,225	89,974,744	9.10%	2,062
2017	12,785,000	59,110,000	194,000	3,993,000	555,165	839,186	264,405	3,430,000	1,935,533	83,106,289	8.40%	1,913
2018	11,980,000	54,175,000	135,000	2,930,000	344,363	787,186	201,592	3,160,000	1,845,986	75,559,127	7.48%	1,750
2019	11,135,000	49,625,000	71,000	2,505,000	258,272	734,186	138,779	2,880,000	1,970,233	69,317,470	6.24%	1,618
2020	8,350,000	44,925,000	-	2,120,000	172,182	924,000	864,845	2,590,000	4,022,379	63,968,406	5.76%	1,493

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		
2011	48,330,000	14,026,585	34,303,415	1.09%	746.96
2012	45,700,000	13,860,981	31,839,019	0.93%	711.36
2013	43,300,000	12,386,632	30,913,368	0.84%	706.41
2014	58,480,000	14,744,069	43,735,931	1.18%	999.79
2015	66,685,000	14,125,296	52,559,704	1.42%	1,204.78
2016	63,885,000	12,385,977	51,499,023	1.46%	1,180.33
2017	59,110,000	10,770,195	48,339,805	1.40%	1,112.77
2018	54,175,000	9,645,210	44,529,790	1.20%	1,031.16
2019	49,625,000	7,787,315	41,837,685	1.13%	976.67
2020	44,925,000	10,989,939	33,935,061	0.57%	792.19

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, 2020
(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	\$ 58,567,148	100%	\$ 58,567,148
Overlapping:			
St. John the Baptist Parish School Board	72,409,616	100%	72,409,616
Total direct and overlapping debt	<u>\$ 130,976,764</u>		<u>\$ 130,976,764</u>

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

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

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Debt Limit	\$ 159,420,704	\$ 173,255,384	\$ 187,699,579	\$ 185,968,879	\$ 187,356,496	\$ 179,006,401	\$ 175,721,471	\$ 187,548,450	\$ 187,999,792	\$ 300,081,087
Total net debt applicable to limit	<u>35,943,368</u>	<u>32,830,720</u>	<u>29,343,203</u>	<u>43,735,931</u>	<u>52,559,704</u>	<u>51,499,023</u>	<u>48,339,805</u>	<u>44,529,790</u>	<u>41,837,685</u>	<u>33,935,061</u>
Legal debt margin	<u>\$ 123,477,336</u>	<u>\$ 140,424,664</u>	<u>\$ 158,356,376</u>	<u>\$ 142,232,948</u>	<u>\$ 134,796,792</u>	<u>\$ 127,507,378</u>	<u>\$ 127,381,666</u>	<u>\$ 143,018,660</u>	<u>\$ 146,162,107</u>	<u>\$ 266,146,026</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>22.55%</u>	<u>18.95%</u>	<u>15.63%</u>	<u>23.52%</u>	<u>28.05%</u>	<u>28.77%</u>	<u>27.51%</u>	<u>23.74%</u>	<u>22.25%</u>	<u>11.31%</u>

Legal Debt Margin Calculation for Fiscal Year 2020

Assessed value	\$ 857,374,534
Debt limit -- 35% of assessed value	300,081,087
Deduct - Amount of debt applicable to debt limit	<u>33,935,061</u>
Legal debt margin	<u>\$ 266,146,026</u>

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

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

(Unaudited)

Fiscal Year	Sales Tax and Revenue Bonds			
	Sales Tax Collections	Debt Service		Coverage
		Principal	Interest	
2011	17,885,038	678,000	258,676	19.09
2012	20,642,215	710,000	230,730	21.94
2013	20,891,882	737,000	201,568	22.26
2014	19,642,496	731,000	171,460	21.77
2015	24,290,875	770,000	140,007	26.69
2016	21,295,703	926,000	177,743	19.29
2017	21,610,483	1,014,000	140,010	18.73
2018	21,102,762	1,063,000	100,070	18.14
2019	26,393,581	425,000	72,185	53.09
2020	22,128,247	385,000	57,216	50.04

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

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

(Unaudited)

Fiscal Year	(1) Population	Personal Income	(2) Per Capita Personal Income	(3) Unemployment Rate
2011	45,924	960,776,004	20,921	6.8%
2012	44,758	936,382,118	20,921 *	7.8%
2013	43,761	945,412,644	21,604 *	6.1%
2014	43,745	933,299,575	21,335 *	7.6%
2015	43,626	994,018,410	22,785 *	6.7%
2016	43,631	988,678,460	22,660 *	6.3%
2017	43,441	989,368,775	22,775 *	6.1%
2018	43,184	1,009,641,920	23,380 *	5.5%
2019	42,837	1,111,277,454	25,942 *	6.0%
2020	42,837	1,111,277,454	25,942 *	6.0%

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

* Latest information available.

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

(Unaudited)

Employer	2020			2011		
	Employees	Rank	% of Total St. John Parish Employment	Employees	Rank	% of Total St. John Parish Employment
St. John Parish School Board	1,041	1	6.16%	1,000	1	4.51%
Marathon Oil	920	2	5.45%	850	2	3.84%
St. John Parish	238	3	1.41%			
Denka	230	4	1.36%			
DuPont	220	5	1.30%	364	5	1.64%
Nalco Chemical	201	6	1.19%	250	7	1.13%
Pinnacle Polymers	140	7	0.83%			
Cargill	135	8	0.80%	123	9	0.56%
Dreging Supply	126	9	0.75%			
Louisiana Machinery	156	10	0.92%	140	8	0.63%
ArcelorMittal Steel				404	3	1.82%
Walmart				370	4	1.67%
River Parish Hospital				355	6	1.60%
Pepsi America				87	10	0.39%
TOTAL	3,407		20.17%	3,943		17.79%

Source:

St. John the Baptist Parish Economic Development Department.

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

**SCHEDULE 17 -- FULL-TIME EQUIVALENT PARISH GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

(Unaudited)

<u>Function/Program</u>	Full-time Equivalent Employees as of December 31,									
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
General government	55	58	81	77	84	84	82	82	86	88
Public safety	45	46	45	43	48	52	46	46	46	46
Public works	183	174	150	159	147	149	151	150	148	150
Health and welfare	2	2	2	2	2	2	2	2	2	2
Culture and recreation	4	4	5	8	9	9	9	9	8	7
Miscellaneous	11	13	13	10	21	15	20	20	20	19
Total	<u>300</u>	<u>297</u>	<u>296</u>	<u>299</u>	<u>311</u>	<u>311</u>	<u>310</u>	<u>309</u>	<u>310</u>	<u>312</u>

Source: St. John Parish Finance Department

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

Function	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Fire										
Emergency responses	1,064	1,661	1,302	1,501	1,612	1,671	1,799	1,771	1,529	1,953
Fires extinguished	333	272	135	205	143	125	196	209	207	126
Refuse collection										
Refuse collected (tons per day)	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
Recyclables collected (tons per day)	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
Water										
New connections (new construction only)	53	58	64	50	66	173	140	65	66	80
Water main breaks	24	21	28	39	53	40	35	31	21	22
Average daily consumption (thousands of gallons)	5,119	5,119	5,222	7,020	5,985	7,159	6,896	6,965	6,153	7,203
Peak daily consumption (thousands of gallons)	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
Other public works										
Potholes repaired	64	64	125	112	89	87	93	57	54	126
Health and welfare										
Children fed via summer food program	Not Available	Not Available	Not Available	Not Available	1,241	1,209	1,024	2,077	1,800	1,912
Culture and recreation										
Youth enrolled in sports programs	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	510	485	560	-
Wastewater										
Average daily sewage treatment (thousands of gallons)	5,600	5,910	5,917	7,520	7,175	6,770	7,166	8,305	6,844	5,467

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

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

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

Function	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Fire										
Stations (Active)	17	17	17	17	17	17	17	17	13	12
Pieces of equipment	39	39	52	52	52	52	46	46	48	48
Water										
Water mains (miles)	Not available	Not available	Not available	Not available	Not available	Not available	294	294	294	294
Fire hydrants				2,494	2,521	2,521	2,521	2,521	2,521	2,521
Storage capacity (thousands of gallons)	Not available	Not available	Not available	Not available	Not available	Not available	4,450	4,450	4,450	4,450
Other public works										
Streets (miles)	230	230	230	230	230	230	233	263	263	263
Highways (miles)	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned
Bridges	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned
Streetlights	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned
Traffic signals	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned	State owned
Health and welfare	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available
Culture and recreation										
Parks	10	10	11	11	11	11	13	13	13	13
Wastewater										
Sanitary and storm sewers (miles)	Not available	Not available	Not available	Not available	Not available	Not available	408	408	408	408
Treatment plants	7	7	7	7	7	7	7	7	7	7
Low-lift stations	160	187	183	188	187	187	176	177	177	177
Treatment capacity	Not available	Not available	Not available	Not available	Not available	Not available	9,660	9,660	9,660	9,660

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

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

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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of St. John the Baptist Parish Council (the "Parish"), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements and have issued our report thereon dated January 31, 2022.

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) as a basis for designing 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 financial statements. 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, L.L.C.

Metairie, Louisiana

January 31, 2022

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

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

Report on Compliance for Each Major Federal Program

We have audited St. John the Baptist Parish Council's (the "Parish") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Parish's major federal programs for the year ended December 31, 2020. The Parish's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Parish's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Parish's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the Parish, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control Over Compliance

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

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

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

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

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

Metairie, Louisiana
January 31, 2022

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Sub-Recipients</u>
U.S. DEPARTMENT OF AGRICULTURE				
Pass through the Louisiana Department of Education:				
Child Nutrition Cluster				
Summer Food Service Program	10.559	-	\$ 419,522	\$ -
Total U.S. Department of Agriculture			419,522	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Pass through the State of Louisiana Office of Community Development:				
Community Development Block Grant				
States' Program (Isaac)	14.228	B-13-DS-22-0001	644,636	-
National Disaster Resilience Competition -LASAFE	14.272	B-13-DS-22-0002	546,092	-
Total U.S. Department of Housing and Urban Development			1,190,728	-
U.S. DEPARTMENT OF TRANSPORTATION				
Pass through the Louisiana Office of State Parks:				
Highway Planning and Construction Cluster				
Recreational Trails Program	20.219	H.012243	135,182	-
Recreational Trails Program	20.219	H.011845.6	884,201	-
Total Highway Planning and Construction Cluster			1,019,383	-
Total U.S. Department of Transportation			1,019,383	-
U.S. DEPARTMENT OF TREASURY				
Volunteer Income Tax Assistance Matching Grant Program	21.009	-	1,050	-
Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States	21.015	1 RDCGR400109-01-00	25,718	-
COVID-19 - Coronavirus Relief Fund	21.019	-	2,587,619	-
Total U.S. Department of Treasury			2,614,387	-
U.S. ENVIRONMENTAL PROTECTION AGENCY				
Pass through Louisiana Department of Health and Hospitals:				
Clean Water State Revolving Fund Cluster				
Clean Water Revolving Loan Fund	66.458	1095003-01	1,800,989	-
Total U.S. Environmental Protection Agency			1,800,989	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Pass through Louisiana Association of Community				
Action Partnerships:				
Low Income Home Energy Assistance Program	93.568	-	31,198	-
Pass through State of Louisiana Workforce Commission:				
Community Services Block Grant	93.569	-	130,874	-
Total U.S. Department of Health and Human Services			162,072	-

**ST. JOHN THE BAPTIST PARISH COUNCIL
LAPLACE, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2020**

Federal Grantor/Pass-Through Grantor/Program Title	Schedule of Expenditures of Federal Awards			
	Federal Assistance Listing Number	Pass-Through Grantor's Number	Federal Expenditures	Passed Through to Sub-Recipients
U.S. DEPARTMENT OF HOMELAND SECURITY				
Pass through the State of Louisiana Governor's Office of Homeland Security and Emergency Preparedness:				
		FMA-PJ-06-LA-2017-025		
Flood Mitigation Assistance	97.029	EMT-2018-FM-E001	1,792,115	-
Disaster Grants - Public Assistance - Sally	97.036	FEMA 3543-DR-LA	47,559	-
Disaster Grants - Public Assistance - Gustav	97.036	FEMA 3642-DR-LA	31,610	-
Disaster Grants - Public Assistance - Laura	97.036	FEMA 4559-DR-LA	109,964	-
Total Disaster Grants - Public Assistance			189,133	-
Hazard Mitigation Grant	97.039	HMP 1786-095-0001	1,713,193	-
Hazard Mitigation Grant	97.039	FEMA 1786-DR-LA	16,251	-
Hazard Mitigation Grant	97.039	HMGP 1792-002-002	14,744	-
Total Hazard Mitigation Grant			1,744,188	-
Total U.S. Department of Homeland Security			3,725,436	-
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 10,932,517	\$ -

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, 2020

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, 2020. All federal financial assistance received directly from federal agencies is included on the schedule, as well as federal financial assistance passed-through other government agencies. There were no federal loans with ongoing compliance requirements, no federally funded insurance, and no noncash assistance. The Parish has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 2 - BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting, in accordance with generally accepted accounting principles, which is described in Note 1 to the Parish’s basic financial statements for the year ended December 31, 2020.

**ST. JOHN THE BAPTIST PARISH COUNCIL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2020**

A. SUMMARY OF AUDITORS' RESULTS

Financial Statements

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

Federal Awards

- | | |
|---|------------|
| 1. Type of auditors' report issued on compliance for major programs | Unmodified |
| 2. Internal control over major programs: | |
| a. Material weakness identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | None noted |
| 3. Any audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a)? | No |

4. Identification of the major programs:

<u>Name of Federal Programs (or Cluster)</u>	<u>CFDA No.</u>
Coronavirus Relief Fund	21.019
Clean Water State Revolving Fund	66.458
Flood Mitigation Assistance	97.029

- | | |
|---|-----------|
| 5. Dollar threshold used to distinguish between type A and type B programs: | \$750,000 |
| 6. Auditee qualified as a low-risk auditee? | No |

ST. JOHN THE BAPTIST PARISH COUNCIL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2020

B. FINDINGS RELATED TO THE FINANCIAL STATEMENTS

There were no findings for the year ended December 31, 2020.

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

There were no findings for the year ended December 31, 2020.

**ST. JOHN THE BAPTIST PARISH COUNCIL
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended December 31, 2020**

SECTION I FINDINGS RELATED TO FINANCIAL STATEMENT AUDIT

2019-001 Material Weakness – Lack of Internal Control Over Reconciliation of Revenue and Receivables.

Condition: The Parish does not have adequate policies, procedures, and related internal controls to prepare accurate and complete financial statements. During our audit, we noted that the Parish did not perform adequate reconciliations of revenue and receivables related to utility bills and ad valorem taxes.

Status: 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

There were no management letter comments in the prior year.