Exhibit A

ST. CHARLES PARISH

GOVERNMENTAL FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT
FISCAL YEAR ENDING DECEMBER 31, 2017

	2015	2016						2017	
Description	Prior Year Actual 2010	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
BEGINNING FUND BALANCE	**94,686,639**	**37,395,410**	**66,303,002**			**85,629,825**		**42,244,515**	
Prior Period Adjustment	**-**	**-**	**-**			**-**		**-**	
FUND BALANCE - RESTATED	**94,686,639**	**37,395,410**	**66,303,002**			**85,629,825**		**42,244,515**	
CURRENT YEAR REVENUES & OTHER FINANCING SOURCES	80,528,393	77,387,368	111,850,665	53,546,325	48,643,157	102,189,482	-8.64%	69,384,285	-32.10%
TOTAL MEANS OF FINANCING	**175,215,032**	**114,782,778**	**178,153,667**			**187,819,307**		**111,628,800**	
EXPENDITURES & OTHER FINANCING USES:									
PERSONAL SERVICES	26,917,756	32,141,308	32,164,744	12,892,024	15,090,418	27,982,442	-13.00%	33,149,473	18.47%
OPERATING SERVICES	11,281,345	15,023,346	16,186,093	4,604,614	8,805,767	13,410,381	-17.15%	13,708,401	2.22%
MATERIALS & SUPPLIES	4,035,317	5,452,755	5,452,755	1,821,685	3,478,818	5,300,503	-2.79%	5,292,917	-0.14%
OTHER CHARGES	(163,285)	799,747	799,747	214,070	535,754	749,824	-6.24%	810,920	8.15%
DEBT SERVICE	3,182,926	3,540,414	3,540,414	3,048,156	148,573	3,196,729	-9.71%	1,752,837	-45.17%
CAPITAL OUTLAY	29,973,621	22,807,498	83,029,565	8,717,378	59,163,067	67,880,445	-18.25%	26,074,343	-61.59%
INTERGOVERNMENTAL	3,452,009	10,186,338	10,618,588	5,440,213	(883,207)	4,557,006	-57.08%	4,756,722	4.38%
TRANSFERS	10,905,518	2,936,805	4,902,895	5,726,327	16,771,135	22,497,462	358.86%	3,764,733	-83.27%
TOTAL	**89,585,207**	**92,888,211**	**156,694,801**	**42,464,467**	**103,110,325**	**145,574,792**		**89,310,346**	
NET CHANGE IN CURRENT REVENUES & OTHER SOURCES OVER EXPENDITURES & OTHER USES	**(9,056,814)**	**(15,500,843)**	**(44,844,136)**			**(43,385,310)**		**(19,926,061)**	
ENDING FUND BALANCE	**85,629,825**	**21,894,567**	**21,458,866**			**42,244,515**		**22,318,454**	

Exhibit B

ST. CHARLES PARISH

PROPRIETARY FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT
FISCAL YEAR ENDING DECEMBER 31, 2017

		Current Year						Upcoming Year	
Description	Prior Year Actual 2010	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
BEGINNING NET ASSETS:									
Invested in Capital Assets, Net of Debt	102,800,061	101,438,519	101,438,519			102,069,628		96,828,269	
Restricted for Debt Service	2,865,761	2,510,225	2,510,225			2,471,579		2,116,043	
Restricted for Capital Projects	6,365,219	6,069,602	6,069,602			7,418,328		6,496,275	
Unrestricted	**(425,415)**	**144,706**	**144,706**			**(2,959,002)**		**2,689,577**	
CURRENT YEAR REVENUES & OTHER FINANCING SOURCES	50,154,202	27,446,453	27,887,953	10,520,162	17,070,478	27,590,640	-1.07%	28,912,502	4.79%
EXPENDITURES & OTHER FINANCING USES:									
PERSONAL SERVICES	8,836,346	10,472,137	10,472,137	4,423,552	5,318,930	9,742,482	-6.97%	10,657,716	9.39%
OPERATING SERVICES	7,318,731	8,669,828	8,669,828	2,662,197	5,118,642	7,780,839	-10.25%	7,996,512	2.77%
MATERIALS & SUPPLIES	2,430,751	2,762,291	2,762,291	1,203,456	1,640,810	2,844,266	2.97%	2,960,473	4.09%
OTHER CHARGES	6,364,176	6,602,267	6,602,267	23,812	6,657,972	6,681,784	1.20%	6,791,284	1.64%
DEBT SERVICE	27,432,257	1,006,888	1,006,888	1,500	1,005,388	1,006,888	0.00%	980,688	-2.60%
INTERGOVERNMENTAL	366,901	368,000	368,000	110,305	281,445	391,750	6.45%	440,250	12.38%
TRANSFERS	10,133	13,000	13,000	-	13,000	13,000	0.00%	13,000	0.00%
TOTAL	**52,759,295**	**29,894,411**	**29,894,411**	**8,424,822**	**20,036,187**	**28,461,009**		**29,839,923**	
CHANGES IN NET ASSETS	**(2,605,093)**	**(2,447,958)**	**(2,006,458)**			**(870,369)**		**(927,421)**	
BEGINNING NET ASSETS:									
Invested in Capital Assets, Net of Debt	102,069,628	98,519,447	98,519,447			96,828,269		97,838,594	
Restricted for Debt Service	2,471,579	2,588,892	2,588,892			2,116,043		2,289,071	
Restricted for Capital Projects	7,418,328	6,015,511	6,507,185			6,496,275		7,577,998	
Unrestricted	**(2,959,002)**	**591,244**	**541,070**			**2,689,577**		**(502,920)**	

ST. CHARLES PARISH
2017 CONSOLIDATED OPERATING AND CAPITAL BUDGET
February 16, 2017
REVISION SCHEDULE SUMMARY
CONSOLIDATED BUDGET SUMMARY

	PRESENT BUDGET SUMMARY	REVISION SUMMARY	REVISED BUDGET SUMMARY
BEGINNING FUND BALANCE	**42,244,515**	**-**	**42,244,515**
REVENUE	68,653,030	731,255	69,384,285
TOTAL MEANS OF FINANCING	**110,897,545**	**731,255**	**111,628,800**
EXPENDITURES:			
PERSONAL SERVICES	33,149,473	-	33,149,473
OPERATING SERVICES	13,708,401	-	13,708,401
MATERIALS & SUPPLIES	5,292,917	-	5,292,917
OTHER CHARGES	810,920	-	810,920
DEBT SERVICE	1,752,837	-	1,752,837
CAPITAL OUTLAY	25,343,088	731,255	26,074,343
INTERGOVERNMENTAL	4,756,722	-	4,756,722
TRANSFERS	3,764,733	-	3,764,733
TOTAL EXPENDITURES	**88,579,091**	**731,255**	**89,310,346**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**22,318,454**	**-**	**22,318,454**

Prepared: 02/16/2017
Finance Dept.

ST. CHARLES PARISH
2017 CONSOLIDATED OPERATING AND CAPITAL BUDGET
February 16, 2017
REVISION SCHEDULE SUMMARY
CAPITAL PROJECT FUNDS

	PRESENT BUDGET SUMMARY	REVISION SUMMARY	REVISED BUDGET SUMMARY
BEGINNING FUND BALANCE	**968,306**	**-**	**968,306**
REVENUES	3,480	731,255	734,735
TOTAL MEANS OF FINANCING	**971,786**	**731,255**	**1,703,041**
EXPENDITURES:			
CAPITAL OUTLAY	550,000	731,255	1,281,255
TRANSFERS	2,500	-	2,500
TOTAL EXPENDITURES	**552,500**	**731,255**	**1,283,755**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**419,286**	**-**	**419,286**

Prepared: 02/16/2017
Finance Dept.

ST. CHARLES PARISH
2017 CONSOLIDATED OPERATING AND CAPITAL BUDGET
February 16, 2017
REVISION SCHEDULE SUMMARY
LCDBG Public Facilities Construction
(Fund 313)

	PRESENT BUDGET SUMMARY	REVISION SUMMARY	REVISED BUDGET SUMMARY
BEGINNING FUND BALANCE	-	-	-
REVENUES:			
LCDBG Grant (Sewer)	-	731,255	731,255
TOTAL REVENUES	-	731,255	731,255
TOTAL MEANS OF FINANCING	**-**	**731,255**	**731,255**
EXPENDITURES:			
CAPITAL OUTLAY			
Sewer- Improv. Other than Bldgs	-	731,255	731,255
TOTAL CAPITAL OUTLAY	-	731,255	731,255
TOTAL EXPENDITURES	**-**	**731,255**	**731,255**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-

Prepared: 02/16/2017
Finance Dept.

ST. CHARLES PARISH
2017 CONSOLIDATED OPERATING AND CAPITAL BUDGET
February 16, 2017
REVISION SCHEDULE SUMMARY
LCDBG Public Facilities Construction
(Fund 313)

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	SUBTOTAL
Improvement other than Bldgs	$ 731,255	Killona Force Main Extension Project	
Grand Total Requested:	**$ 731,255**		

Prepared: 02/16/2017
Finance Dept

ST. CHARLES PARISH
2017 CONSOLIDATED OPERATING AND CAPITAL BUDGET
February 16, 2017
REVISION SCHEDULE SUMMARY
PROPRIETARY FUNDS

	PRESENT BUDGET SUMMARY	REVISION SUMMARY	REVISED BUDGET SUMMARY
BEGINNING FUND BALANCE			
Invested in Capital Assets, Net of Debt	96,828,269	-	96,828,269
Restricted for Debt Service	2,116,043	-	2,116,043
Restricted for Capital Projects	6,496,275	-	6,496,275
Unrestricted	**2,689,577**	**-**	**2,689,577**
REVENUES	28,843,757	68,745	28,912,502
TOTAL MEANS OF FINANCING	**28,843,757**	**68,745**	**28,912,502**
EXPENDITURES:			
PERSONAL SERVICES	10,657,716	-	10,657,716
OPERATING SERVICES	7,996,512	-	7,996,512
MATERIALS & SUPPLIES	2,960,473	-	2,960,473
OTHER CHARGES	6,791,284	-	6,791,284
DEBT SERVICE	980,688	-	980,688
INTERGOVERNMENTAL	440,250	-	440,250
TRANSFERS	13,000	-	13,000
TOTAL EXPENDITURES	**29,839,923**	**-**	**29,839,923**
CHANGES IN NET ASSETS	**(996,166)**	**68,745**	**(927,421)**
ENDING FUND BALANCE			
Invested in Capital Assets, Net of Debt	97,838,594	-	97,838,594
Restricted for Debt Service	2,289,071	-	2,289,071
Restricted for Capital Projects	7,066,590	511,408	7,577,998
Unrestricted	**(60,257)**	**(442,663)**	**(502,920)**

Prepared: 02/16/2017
Finance Dept.

ST. CHARLES PARISH
2017 CONSOLIDATED OPERATING AND CAPITAL BUDGET
February 16, 2017
REVISION SCHEDULE SUMMARY
WASTEWATER FUND
(Fund 401)

	PRESENT BUDGET SUMMARY	REVISION SUMMARY	REVISED BUDGET SUMMARY
BEGINNING FUND BALANCE			
Invested in Capital Assets, Net of Debt	62,374,538	-	62,374,538
Restricted for Debt Service	350,641	-	350,641
Restricted for Capital Projects	4,649,815	-	4,649,815
Unrestricted	**3,471,680**	-	**3,471,680**
REVENUES	11,170,300	68,745	11,239,045
TOTAL MEANS OF FINANCING	**11,170,300**	**68,745**	**11,239,045**
EXPENDITURES:			
PERSONAL SERVICES	5,084,505	-	5,084,505
OPERATING SERVICES	2,397,673	-	2,397,673
MATERIALS & SUPPLIES	1,314,175	-	1,314,175
OTHER CHARGES	3,813,400	-	3,813,400
DEBT SERVICE	-	-	-
INTERGOVERNMENTAL	270,250	-	270,250
TOTAL EXPENDITURES	**12,880,003**	**-**	**12,880,003**
CHANGES IN NET ASSETS	**(1,709,703)**	**68,745**	**(1,640,958)**
ENDING FUND BALANCE			
Invested in Capital Assets, Net of Debt	63,059,088	-	63,059,088
Restricted for Debt Service	350,683	-	350,683
Restricted for Capital Projects	4,649,815	511,408	5,161,223
Unrestricted	**1,077,385**	**(442,663)**	**634,722**

Prepared: 02/16/2017
Finance Dept.

ST. CHARLES PARISH
2017 CONSOLIDATED OPERATING AND CAPITAL BUDGET
February 16, 2017
REVISION SCHEDULE SUMMARY
WASTEWATER FUND
(Fund 401)

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	SUBTOTAL
Construction in Progress			
Improvements Other than Bldg	$ 405,745	Killona Force Main Extension	$ 405,745
Arch/Engineering Fees	$ 35,303	Killona Force Main Extension	35,303
Other	$ 70,000	Killona Force Main Extension	70,000
Collection & Maintenance			
Equipment	$ 292,000	F-250 Pickup Truck -New	22,000
		Three (3) F-250 Pickup Truck with Utility Bed to replace:	$ 105,000
		Unit# 411 (2008 Truck with 147,000 miles)	
		Unit# 416 (2008 Truck with 135,373 miles)	
		Unit# 412 (2009 Truck with 120,730 miles)	
		Wetwell Whispers -Tools for fat oil & Grease (5 @ $8,000 ea	40,000
		Replacement Pumps	125,000
Major Repairs	$ 375,000	Major Repairs	300,000
		Replace/Repair Diffuser Assemblies	75,000

Grand Total Requested: **$ 1,178,048**

Prepared: 02/16/2017
Finance Dept