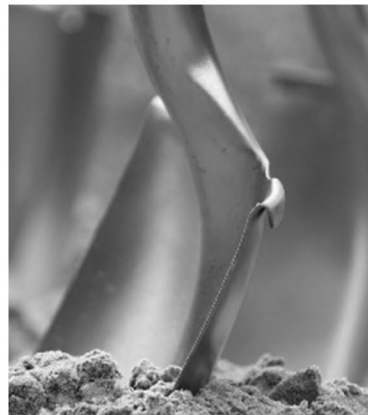


ST. TAMMANY PARISH,  
LOUISIANA

# COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2019

DEPARTMENT OF FINANCE  
LESLIE LONG, CHIEF FINANCIAL OFFICER  
P.O. BOX 628 | COVINGTON, LA | 70434 | 985.898.2513



# COMPREHENSIVE ANNUAL FINANCIAL REPORT

## ST. TAMMANY PARISH COVINGTON, LOUISIANA

FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2019



**Michael B. Cooper**  
**2020 Parish President**

2020 Parish Council Members

District 1	Marty Dean	District 8	Chris Canulette
District 2	David R. Fitzgerald	District 9	Mike M. Smith
District 3	Martha J. Cazaubon	District 10	Maureen O'Brien
District 4	Michael Lorino, Jr.	District 11	Steve Stefancik
District 5	Rykert O. Toledano, Jr.	District 12	Jerry Binder
District 6	Richard E. Tanner	District 13	Jake A. Airey
District 7	James J. Davis	District 14	Thomas J. Smith

Prepared by:  
Department of Finance  
Leslie S. Long, Chief Financial Officer



**ST. TAMMANY PARISH GOVERNMENT  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

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**ST. TAMMANY PARISH GOVERNMENT  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
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# INTRODUCTORY SECTION







## ST. TAMMANY PARISH

MICHAEL B. COOPER  
PARISH PRESIDENT

June 25, 2020

To the Citizens of St. Tammany Parish and Members of the St. Tammany Parish Council  
Covington, Louisiana

The Comprehensive Annual Financial Report (CAFR) of St. Tammany Parish Government (the Parish) for the year ended December 31, 2019 is submitted herewith. This report represents a comprehensive picture of the Parish's financial activities during 2019 and the financial condition of its various funds at December 31, 2019. The Parish is required to issue annually a report of its financial position and activity presented in conformance with generally-accepted accounting principles (GAAP) and audited in accordance with generally-accepted auditing standards by an independent firm of certified public accountants. Although formally addressed to the elected officials and citizens of the Parish, this financial report has numerous other users. Foremost among the other users are the bondholders of the Parish, financial institutions, educational institutions, and other governmental entities.

Responsibility for both the accuracy of the data presented as well as the completeness and fairness of the presentation, including all disclosures, rests with management of the Parish. We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to fairly set forth the financial position of the Parish and the results of its operations as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the Parish's financial affairs have been included.

Management of the Parish is responsible for establishing and maintaining a system of internal accounting controls. These controls are designed to assure that the assets of the Parish are safeguarded against any material loss, theft, or misuse. These controls assure that the financial statements are in conformity with generally accepted accounting principles. Internal accounting controls are designed to provide reasonable, but not absolute, assurance that control objectives will be met. The concept of reasonable assurances recognizes that (1) the cost of control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits require estimates and judgment by management.

LaPorte CPAs & Business Advisors, Certified Public Accountants, have issued an unmodified ("clean") opinion on the St. Tammany Parish Government's financial statements for the year ended December 31, 2019. The independent auditor's report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

## *Profile of the Government*

St. Tammany Parish was named shortly before Louisiana became a state in 1812 for Tamanend, a famous Delaware Indian chief renowned for his virtue and other saintly qualities, dubbed St. Tammany, the patron saint of America, by his admirers. St. Tammany Parish is located in southeast Louisiana and encompasses 854 square miles.

The Parish is a political subdivision of the State of Louisiana. The citizens of St. Tammany approved and adopted the Home-Rule Charter establishing a “President-Council” form of government on October 3, 1998. This Home-Rule Charter took effect January 1, 2000. This form of government provides centralized services, coordinated planning, and a more efficient administration. The Parish President is the Chief Executive Officer and head of the executive branch. The Legislative Branch of the Parish consists of fourteen Parish Council members, one from each of the fourteen districts. Both the Parish President and the Parish Council members are elected by the voters to serve four-year terms.

The Parish is a multi-faceted, culturally rich, economically diverse, and all-around, exceptional place to live. From one end of the Parish to the other, each community throughout embraces its own distinctiveness, yet achieves harmonious connectivity with those around it. Every community has its own distinguishing identity, from the resort-like atmosphere of Mandeville, to the metro-rural Camellia City of Slidell, to the historic richness of Covington, to the welcoming waterfront town of Madisonville, to the opry music of Abita Springs, to the fresh water fishing of Pearl River, and then to the rural, agricultural, and equestrian communities of Folsom and Sun. The Parish is at the crossroads of three interstates, and nearby to a fourth. We are adjacent to major transportation waterways like the Mississippi River and the Gulf of Mexico, with international and metropolitan airports just minutes away. Nationwide railway systems and closeness to two ports—deep and shallow water—give the Parish a choice level of connectivity and geographic advantage, making our connectedness competitive with any community in the country.

The Parish offers fertile ground for businesses and families to thrive. At the heart of our economic stability and growth is innovation and entrepreneurialism that creates a business-friendly climate here. The Parish provides a full range of services to residents including: construction and maintenance of roads, bridges and other infrastructure, water and sewer services, public health programs, animal control, public safety services such as permitting and inspections, general governmental functions such as area planning and zoning, and environmental services.

The Parish is financially accountable for twenty-three special districts (component units) located within the parish. These districts are comprised of fire districts, recreation districts, sewer and water districts, a mosquito abatement district, as well as the Parish Library and the Parish Coroner’s Office. In addition, the Parish has determined that seven additional fire districts that do not meet the financial accountability criteria should be included as component units so that the financial statements will not be misleading. A more detailed discussion of the entire reporting entity is included in Note I.B. in the Notes to the Financial Statements.

The annual budgets, both operating and capital, serve as the foundation for the Parish’s financial planning and control. All departments of St. Tammany Parish are required to submit requests for appropriation to the Finance Department by the beginning of June each year. The Chief Financial

Officer uses these requests as a starting point for developing the proposed budgets. The Parish President and Chief Administrative Officer review the proposed budgets. The Parish President then submits the proposed budgets to the Parish Council at least 90 days prior to the beginning of the fiscal year. The Parish Council is required to hold a public hearing and publish the proposed budgets in the official journal at least ten days prior to the public hearing.

The appropriated budgets are prepared by fund and department in the General Fund and Public Works Fund. For all other funds, budgets are prepared by fund. Department heads may make transfers of appropriations within a department (or fund if the fund's expenditures are budgeted by fund). Transfers between departments in the General Fund and Public Works Fund, however, require the approval of the Parish Council. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the General Fund and all major special revenue funds, this comparison is presented as Required Supplementary Information. The comparison for the major capital project fund is presented immediately following the Combining and Individual Fund Schedules as part of the Budgetary Comparisons section. For all non-major governmental funds, the comparison is in the fund financials for the fund type.

### ***Local Economy***

The economy of the Parish is primarily residential, bringing an influx of retail and service establishments, corporate headquarters, and shopping centers. Residents are employed in a variety of diverse industries ranging from agriculture to space age technology. St. Tammany Parish's transportation accessibility, low business costs, availability of labor, superb school system, low crime rate, and first-rate medical facilities encourage continued growth.

The average unemployment rate (4.2%) remained lower than the average rate for the State of Louisiana (4.8%). The number of residential permits increased by 22%, and the number of commercial building permits increased by 2%. Total sales and sales tax collections in the Parish increased by 4.7%.

Source: U.S. Bureau of Labor Statistics and St. Tammany Parish Department of Finance

### ***Long-term Financial Planning and Major Initiatives***

Unassigned fund balance in the General Fund of \$17,021,608 (123.1 percent of revenues and 126.1 percent of expenditures) falls above the minimum fund balance policy guidelines for the Parish (i.e., four months of budgeted expenditures prior to cost recoveries plus two million for cash flow for grants and one million for contingencies), which totaled \$11,867,118. Administration and the Council continue to monitor the General Fund and other fund balances as they seek to balance available resources with the achievement of objectives to further development of the Parish.

St. Tammany Parish continues to grow both in population as well as in economic vitality. Our population in the last five years has increased by 4.6%. We continue to attract leading-edge corporations and have a diverse array of business headquarters who contribute to our vibrant

economy. Parish Government's primary focus in the coming year will be to continue our support of economic development as one of the fastest growing parishes in the state, while protecting our pristine quality of life through investment in infrastructure improvements and water quality projects, as well as public health initiatives in our community.

- Significant investment in infrastructure across the Parish continues as we secured a \$25 million BUILD grant in 2018 to widen Interstate 12 at the Tchefuncte River near Covington. In 2019, \$7.2 million of local funds was committed for the section of I-12 between LA Highway 21 and US Highway 190, and \$8 million of local funds was committed for the section of I-12 between LA Highway 59 and Highway 190. Those funds were remitted to DOTD in early 2020 to ensure this project moves forward expeditiously. The safety concerns and traffic congestion at this location have made this project a priority for Parish Government. Construction has started on Phase 1 (the section between Highway 59 and Highway 190) and should be completed within two and a half years.
- During the fiscal year, the Parish issued sales tax bonds in the amount of \$30,000,000 with a premium of \$4,952,189 for road, bridge, and drainage projects to expedite additional capacity projects across the Parish to ensure we maintain pace with the growth and demands of our Parish. Improvements to the I-10 Service Road in Slidell, including the replacement of two bridges, is the first bond-funded project to start construction.
- Another significant improvement is the Mandeville Bypass project, which consists of the construction a new two-lane roadway approximately 3.5 miles long. This road will provide connectivity between US Highway 190 near Pelican Park and LA Highway 1088 near I-12. The project will also provide an alternate route for traffic that is currently using Highway 1088, LA Highway 59, and portions of Highway 190 through the City of Mandeville to reach Highway 190, east of Mandeville. This project is currently in final design and includes the purchase and acquisition of property, as well as mitigation of wetlands using the Parish's Cane Bayou Mitigation Bank. The Parish is still actively working on identifying and securing funds for construction of this project.
- The St. Tammany Parish Cane Bayou Mitigation Bank (CBMB) was established in October 2019. The land for the CBMB was purchased in 2012 from the State of Louisiana and lies between Mandeville and Lacombe in the Bayou Castine and Bayou Cane watersheds. The CBMB will be developed in two sections, which will preserve the pine savannah wetlands in perpetuity while providing compensatory mitigation for future Parish projects. The Mitigation Banking Instrument (MBI) for Section 1 of CBMB has been formally approved by the cognizant federal and state agencies, and work to develop Section 1 has begun.
- St. Tammany Parish Government and the St. Tammany Levee, Drainage, and Conservation District (St. Tammany Levee Board) selected Neel-Schaffer, Inc., to begin the first phase of the St. Tammany Parish Coastal Protection Project— a collaborative initiative between the Parish and the St. Tammany Levee Board, made possible with \$2 million in funding from the Coastal Protection and Restoration Authority (CPRA) through an Intergovernmental Agreement. This project is part of the ongoing flood mitigation efforts by St. Tammany Parish to increase protection for all residents, and to increase resiliency

following natural disasters that impact our community. Neel-Schaffer, Inc., is currently tasked with analyzing and updating the 2012 Northshore Hurricane and Flood Protection Study for St. Tammany Parish with newly completed and current proposed projects in the St. Tammany Parish Coastal Zone. A gap analysis will then be performed to identify new projects to further protect vulnerable areas. A benefit/cost analysis of proposed projects will then be completed to determine project priority and viability. Any funds remaining after completion of these tasks will go toward engineering and design of prioritized alternatives.

- In 2019, nearly \$855,000 in capital improvement investments to the Tammany Utilities Water and Sewer System were made. Among them, the completion of an upgrade to a major sewage lift station, the purchase of 28 new control panels for sewage lift station facilities, the replacement of 22 fire hydrants, the purchase of an improved blower system for a wastewater treatment plant, and the reconditioning of 3 water storage tanks. These improvements will aid Tammany Utilities in providing water and sewer services to its customers while maintaining compliance with State and Federal requirements.
- Thanks to the hard work of many people over the past eight years, momentum continues with “Safe Haven”. The vision of the campus, which is to provide a collaborative healing environment for the behavioral health continuum by creating a high-quality, coordinated, sustainable, and humane network of care, is becoming a reality. Last year, the Parish was awarded a grant of \$5,310,000 through the National Disaster Resiliency funding, facilitated through the State of Louisiana’s Strategic Adaptations for Future Environments initiative (LA SAFE). Through this grant, we produced a master plan for the campus as well as a comprehensive list of projects. The projects will focus on blue/green infrastructure, specifically: stormwater management, walking paths, wayfinding, and entrance enhancements. With the completion of Quad A renovations, the opening of the State’s first Crisis Receiving Center is imminent. Start Corporation will operate a Level III Crisis Receiving Center with the aim to reduce emergency room visits and arrests for people in a behavioral health crisis. The Parish is also moving forward with an Education and Training Center. This facility will provide a much-needed space on campus to host trainings, seminars, workshops, and support groups. The facility will also include office space for NAMI St. Tammany, and accordingly their work on campus can continue and expand. The list of partners and advocates for Safe Haven continues to increase and includes government agencies, non-profits, healthcare organizations, and private citizens. The campus continues to evolve, but the mission remains the same, which is to anchor behavioral healthcare in St. Tammany and the surrounding regions both now and in the future.

### ***Relevant Financial Policies***

In 2018, the Parish implemented a new Enterprise Resource Planning (ERP) system. The majority of that fiscal year was discovery. The second year (2019) enabled the Parish to more thoroughly review the internal control processes and accounting policies. As a result, we streamlined the process of recording assets and implemented additional processes using the project ledger module.

### *Awards and Acknowledgements*

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to St. Tammany Parish Government for its CAFR for the fiscal year ended December 31, 2018. This was the sixteenth consecutive year that the Parish has achieved this prestigious award. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized CAFR that satisfied both generally accepted accounting principles and applicable program requirements.

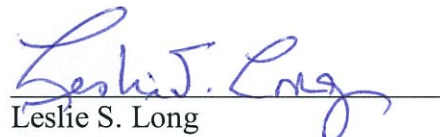
A Certificate of Achievement for Excellence in Financial Reporting is valid for a period of one year only. However, we believe that our current CAFR continues to meet the Certificate of Achievement for Excellence in Financial Reporting Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the skill, effort, and dedication of the entire staff of the Finance Department. We wish to thank all government departments for their assistance in providing the data necessary to prepare this report. We also wish to recognize the late Pat Brister, whose final year of her eight-year term as St. Tammany Parish President is shown in this report. Her administration produced many of the initiatives – either completed or in progress – reflected in this report.

Respectfully submitted,



Michael B. Cooper  
Parish President



Leslie S. Long  
Chief Financial Officer



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**St. Tammany Parish  
Louisiana**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

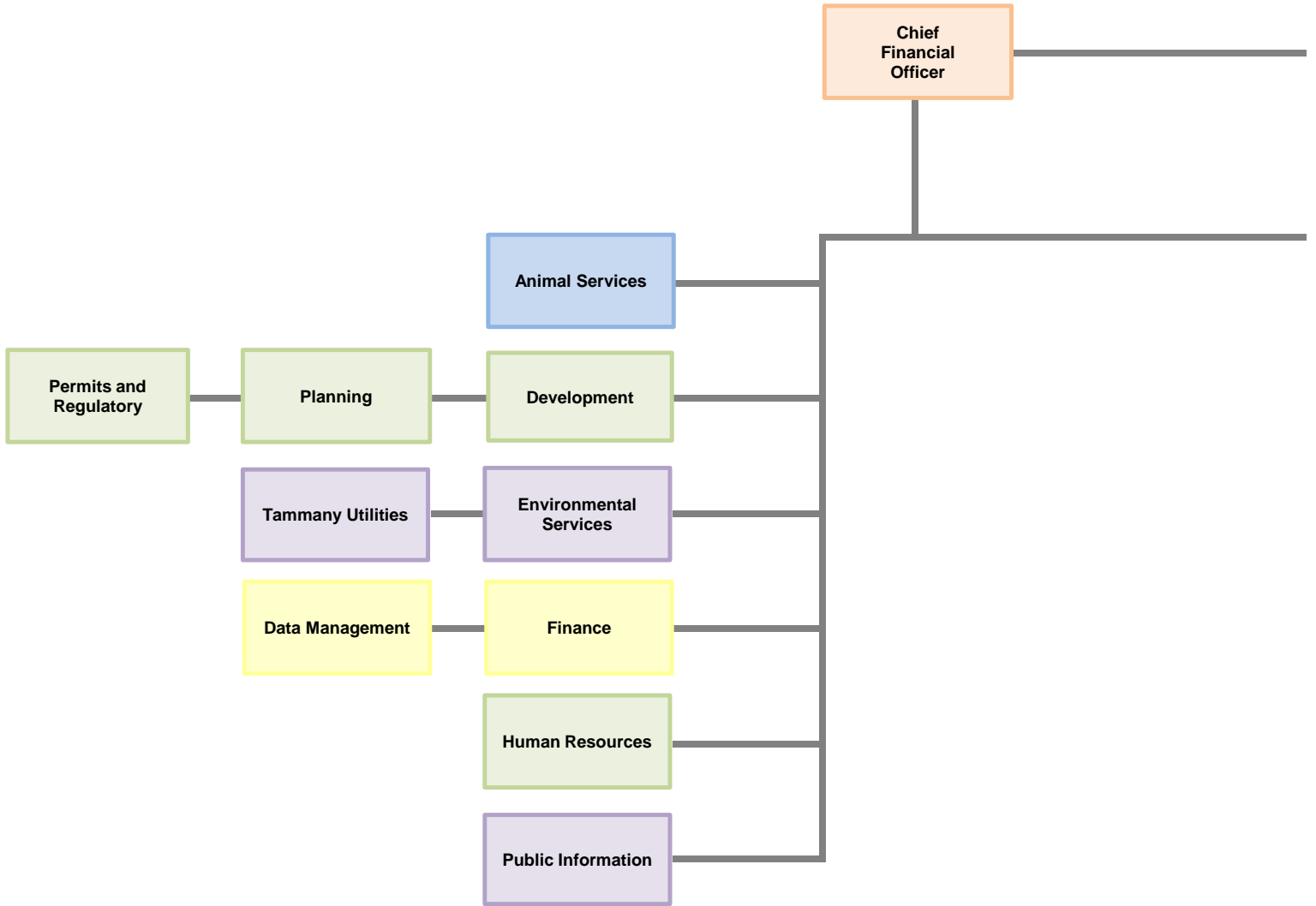
**December 31, 2018**

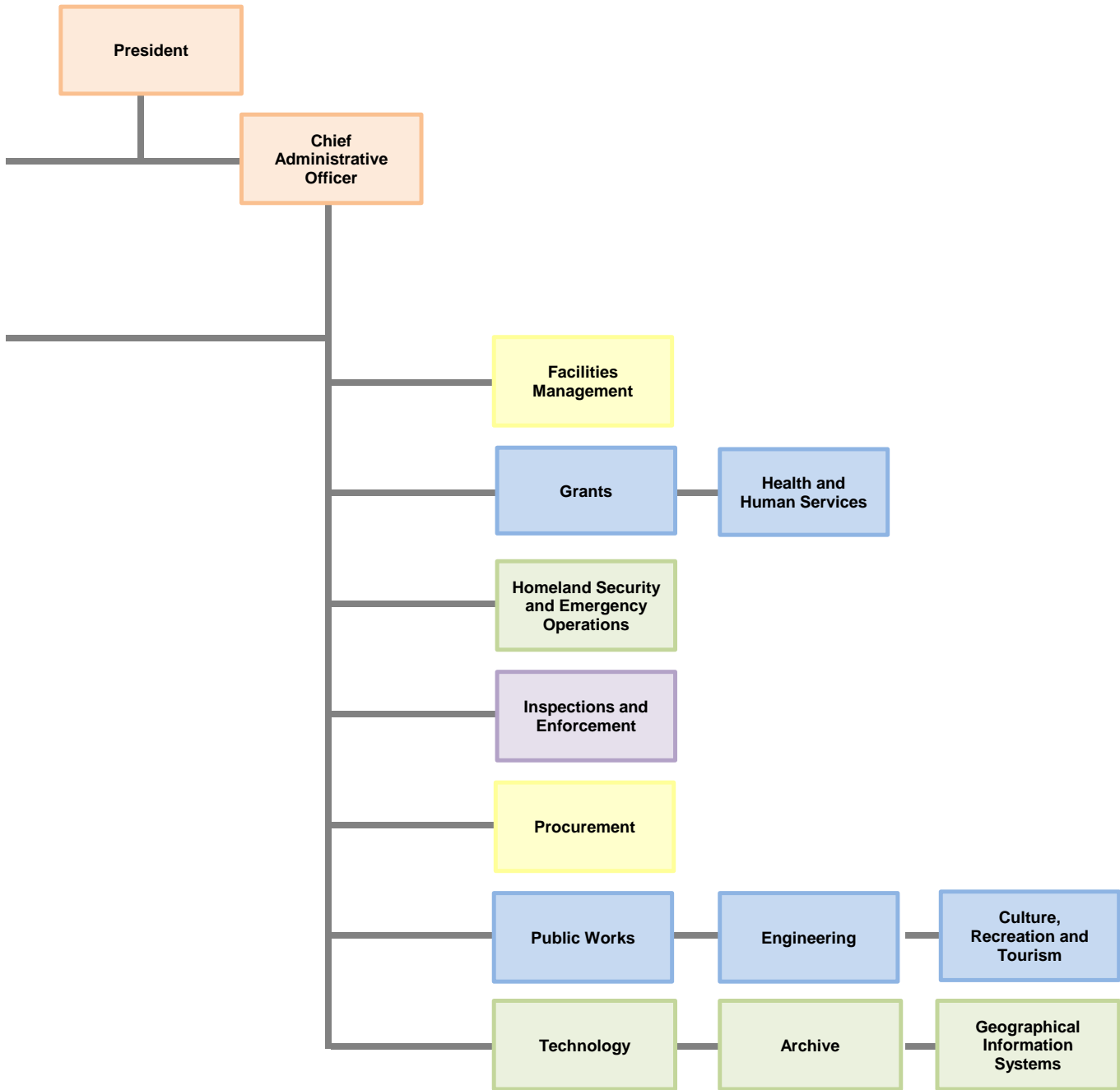
*Christopher P. Morill*

Executive Director/CEO



ST. TAMMANY PARISH  
EXECUTIVE BRANCH  
2019 ORGANIZATIONAL CHART





**ST. TAMMANY PARISH GOVERNMENT  
PRINCIPAL OFFICIALS**

**As of December 31, 2019**

**President**

Patricia P. Brister

**Parish Council Members**

Marty Dean	District 1
David R. Fitzgerald	District 2
James A. Thompson	District 3
Michael Lorino, Jr.	District 4
Rykert Toledano, Jr.	District 5
Richard E. Tanner	District 6
Jacob B. Groby, III	District 7
Chris Canulette	District 8
E.L. Bellisario	District 9
Maureen O'Brien	District 10
Steve Stefancik	District 11
Jerry Binder	District 12
S. Michele Blanchard	District 13
Thomas J. Smith	District 14

# FINANCIAL SECTION



## **Independent Auditor's Report**

Members of the Parish Council  
St. Tammany Parish, Louisiana

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of St. Tammany Parish, Louisiana (the Parish) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements as listed in the accompanying table of contents.

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

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

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Fire Protection District No. 1; Fire Protection District No. 3; Fire Protection District No. 4; Fire Protection District No. 6; Fire Protection District No. 8; Fire Protection District No. 9; Fire Protection District No. 11; Fire Protection District No. 12; Fire Protection District No. 13; Recreation District No. 11; Recreation District No. 12; Mosquito Abatement District No. 2; and the St. Tammany Parish Coroner which represent 59%, 56%, and 71%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports thereon were furnished to us, and our opinion, insofar as it relates to the amounts included for Fire Protection District No. 1; Fire Protection District No. 3; Fire Protection District No. 4; Fire Protection District No. 6; Fire Protection District No. 8; Fire Protection District No. 9; Fire Protection District No. 11; Fire Protection District No. 12; Fire Protection District No. 13; Recreation District No. 11; Recreation District No. 12; Mosquito Abatement District No. 2; and the St. Tammany Parish Coroner, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits 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 of material misstatement.

#### **LOUISIANA • TEXAS**

An Independently Owned Member, RSM US Alliance  
RSM US Alliance member firms are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each is separate and independent from RSM US LLP. RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Members of RSM US Alliance have access to RSM International resources through RSM US LLP but are not member firms of RSM International.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity'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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### **Opinions**

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Parish as of December 31, 2019 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of the Parish's proportionate share of net pension liability, schedule of St. Tammany Parish contributions, and schedule of changes in total OPEB liability and related ratios on pages 19 through 27 and pages 86 through 96, respectively 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 non-major fund financial statements; the non-major component unit financial statements; the budgetary comparison schedules for non-major funds; the schedules in the other supplementary information section as listed in the table of contents; the schedule of expenditures of federal awards, as required Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*; and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual non-major fund financial statements, the non-major component unit financial statements, the budgetary comparison schedules for non-major funds, the schedules in the other supplementary information section as listed in the table of contents, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures described above, and the report of other auditors, the combining and individual non-major fund financial statements, the non-major component unit financial statements, the budgetary comparison schedules for non-major funds, the schedules in the other supplementary information section as listed in the table of contents, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2020 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.

A handwritten signature in cursive script that reads "LaPorte".

A Professional Accounting Corporation

Covington, LA  
June 25, 2020



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ST. TAMMANY PARISH, LOUISIANA  
Management's Discussion and Analysis (Unaudited)  
For the Fiscal Year Ended December 31, 2019

As management of St. Tammany Parish Government (the Parish), we offer this narrative overview and analysis of the financial activities of St. Tammany Parish Government for the fiscal year ended December 31, 2019. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our Letter of Transmittal, which can be found on pages 3-8 of this report.

**Financial Highlights**

- The Parish's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$673,659,274 (*net position*). Of this amount, \$80,582,245 (*unrestricted net position*) may be used to meet the Parish's ongoing obligations to citizens and creditors.
- The Parish's total net position increased by \$3,010,798. Parish revenues increased by 3.2%, while expenses increased by 11.0%.
- As of the close of the current fiscal year, St. Tammany Parish's governmental funds reported combined ending fund balances of \$258,350,126, an increase of \$38,529,275 in comparison with the prior year. Approximately 80.7% of this total amount, or \$208,392,975, constitutes restricted fund balance, which can only be used for specific purposes. Another 12.4%, or \$31,999,427, constitutes *committed fund* balance, which can only be used for specific purposes as directed by the Parish Council.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$17,021,608, or approximately 126.1% of total General Fund expenditures.

**Overview of the Financial Statements**

The discussion and analysis provided here are intended to serve as an introduction to St. Tammany Parish Government's basic financial statements. The Parish's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

**Government-wide financial statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of the Parish's finances, in a manner similar to a private-sector business.

The *statement of net position* presents financial information on all of the Parish's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Parish is improving or deteriorating.

The *statement of activities* presents information showing how the Parish's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the Parish that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Parish include general government, public safety, highways and streets, sanitation, health and welfare, culture and recreation, economic development, conservation, and transportation. The business-type activities of the Parish include the operations of sewer and water facilities and development activities.

The government-wide financial statements include not only the Parish itself (known as the *primary government*), but also thirty legally separate organizations. Twenty-three of these organizations are ones in which the Parish is financially accountable. These *component units* include fire protection districts, recreation districts, sewer and water districts, a mosquito abatement district, the Parish Library system and the Parish Coroner's office. An additional seven fire protection districts have been included because management feels it would be misleading to exclude them. Financial information for these component units is reported separately from the financial information presented for the primary government. The government-wide financial statements can be found on pages 31-33 of this report.

ST. TAMMANY PARISH, LOUISIANA  
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**Fund financial statements.** A *fund* is a grouping of related accounts used to maintain control over resources segregated for specific activities or objectives. The Parish, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the Parish's funds can be divided into two categories: governmental funds and proprietary funds.

**Governmental funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Parish maintains ninety-one individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and the four major governmental funds of the Parish. Data from the other eighty-six governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

The Parish adopts annual appropriated budgets, either operating or capital, for all governmental funds. Budgetary comparison statements have been provided for all of these funds to demonstrate compliance with those budgets.

The basic governmental fund financial statements can be found on pages 34-38 of this report.

**Proprietary funds.** The Parish maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Parish uses two enterprise funds. One to account for water and sewer utility operations and one to account for development activities. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the Parish's various functions. The Parish uses internal service funds to account for operations of government buildings, unemployment compensation, risk management insurance, post-employment health insurance, post-employment leave benefits, and workers' compensation insurance. Because all of these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary fund statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for utility operations and development; all internal service funds are combined into a single, aggregated presentation. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 39-42 of this report.

**Component units.** As stated above, the Parish is financially accountable for thirty component units, of which three are considered major component units. The component unit financial statements provide separate information for the three major component units. The twenty-seven non-major component units are presented in the aggregate. Individual component unit data for the non-major component units is provided in the form of *combining statements* elsewhere in this report. The basic component unit financial statements can be found on pages 43-45 of this report.

**ST. TAMMANY PARISH, LOUISIANA**  
**Management's Discussion and Analysis (Unaudited)**  
**For the Fiscal Year Ended December 31, 2019**

**Notes to the 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. The notes to the financial statements can be found on pages 47-84 of this report.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning St. Tammany Parish. Budgetary comparisons for the General Fund and major special revenue funds are in this section. Required supplementary information and notes to required supplementary information can be found on pages 86-96 of this report.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented along with non-major component unit combining statements immediately following the notes to required supplementary information. Combining and individual fund statements and schedules can be found on pages 98-191 of this report.

**Government-wide Financial Analysis**

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. In the case of St. Tammany Parish, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$673,659,274 at the close of the most recent fiscal year.

The largest portion of the Parish's net position (56.7%) is the Parish's investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. The Parish uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Parish's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The second largest portion of the Parish's net position (31.3%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$80,582,245 is unrestricted and may be used to meet the Parish's ongoing obligations to citizens and creditors.

**St. Tammany Parish Government's Net Position**

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2019</i>	<i>2018</i>	<i>2019</i>	<i>2018</i>	<i>2019</i>	<i>2018</i>
Current and other assets	\$347,057,000	\$308,263,782	\$29,858,421	\$23,389,469	\$ 376,915,421	\$331,653,251
Net pension asset	-	2,800,055	-	395,143	-	3,195,198
Capital assets, net	454,668,535	462,481,557	37,411,600	39,086,683	492,080,135	501,568,240
Total assets	801,725,535	773,545,394	67,270,021	62,871,295	868,995,556	836,416,689
Total deferred outflows of resources	18,464,874	9,838,965	3,412,406	1,607,794	21,877,280	11,446,759
Long-term liabilities outstanding	118,051,925	70,768,341	39,257,939	37,600,420	157,309,864	108,368,761
Other liabilities	54,361,572	55,587,916	3,276,968	2,698,403	57,638,540	58,286,319
Total liabilities	172,413,497	126,356,257	42,534,907	40,298,823	214,948,404	166,655,080
Total deferred inflows of resources	2,102,917	9,823,839	162,241	736,053	2,265,158	10,559,892
Net position:						
Net investment in capital assets	380,179,279	419,372,910	1,852,005	2,716,456	382,031,284	422,089,366
Restricted	208,637,081	169,437,191	2,408,664	1,640,517	211,045,745	171,077,708
Unrestricted	56,857,635	58,394,162	23,724,610	19,087,240	80,582,245	77,481,402
Total net position	\$645,673,995	\$647,204,263	\$27,985,279	\$23,444,213	\$673,659,274	\$670,648,476

**ST. TAMMANY PARISH, LOUISIANA**  
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**For the Fiscal Year Ended December 31, 2019**

The Parish's overall net position increased \$3,010,798 from the prior fiscal year. The reasons for this overall increase are discussed in the following sections for governmental activities and business-type activities.

**Governmental activities.** Governmental activities decreased the Parish's net position by \$1,530,268.

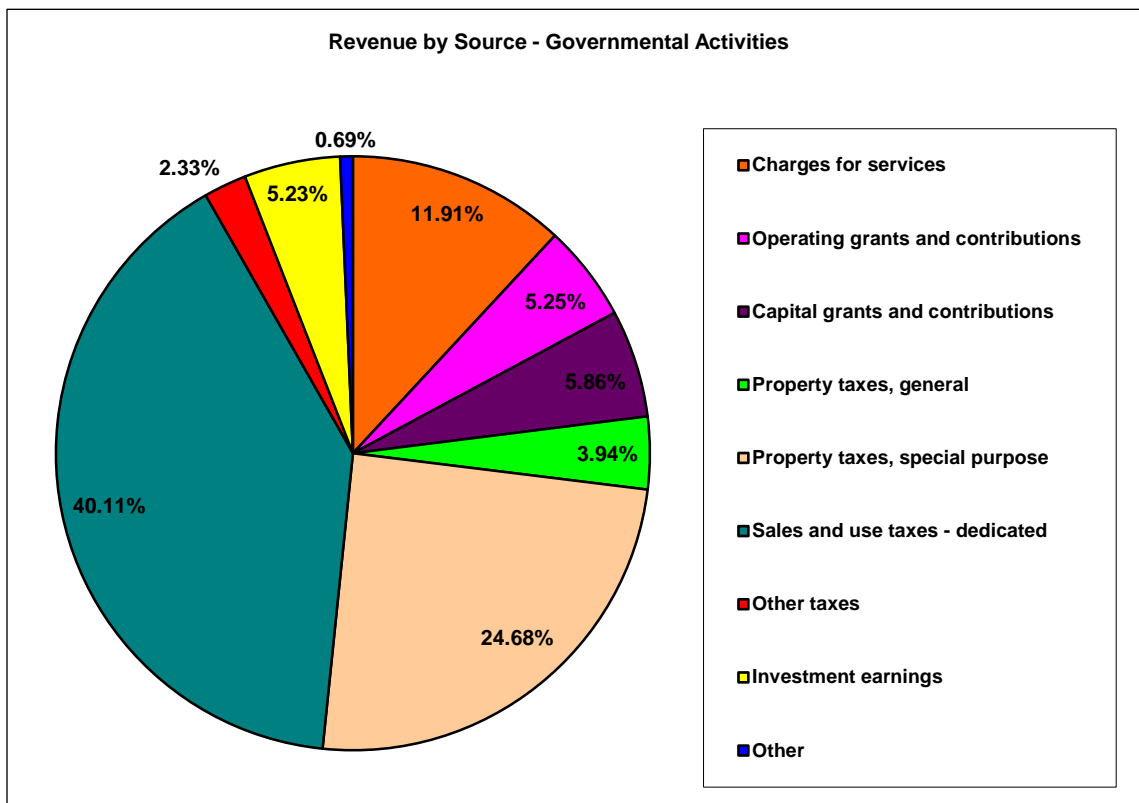
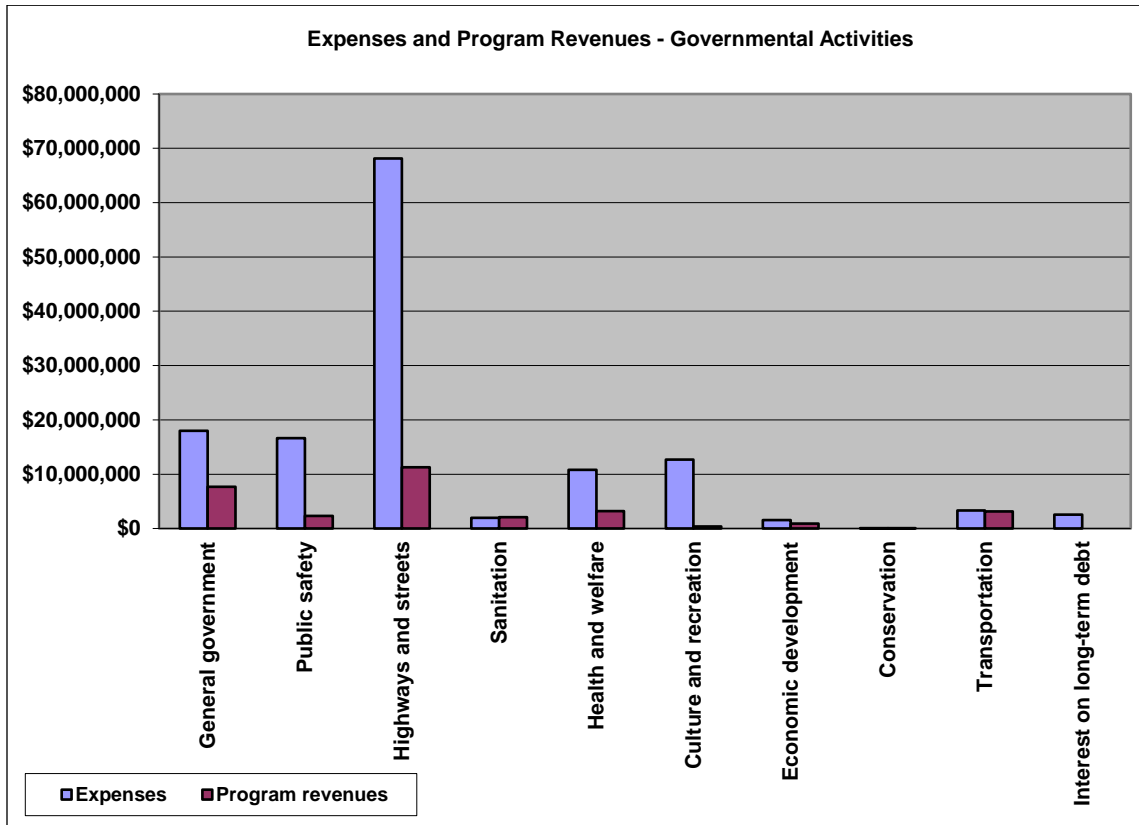
**St. Tammany Parish's Changes in Net Position**

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2019</i>	<i>2018</i>	<i>2019</i>	<i>2018</i>	<i>2019</i>	<i>2018</i>
Revenues:						
Program revenues:						
Charges for services	\$16,008,793	\$16,173,306	\$21,120,118	\$14,369,127	\$37,128,911	\$30,542,433
Operating grants and contributions	7,059,014	7,265,848	43,319	-	7,102,333	7,265,848
Capital grants and contributions	7,874,982	11,003,627	302,784	47,913	8,177,766	11,051,540
General revenues:						
Property taxes	38,471,661	37,126,784	-	-	38,471,661	37,126,784
Sales and use taxes	53,925,952	57,278,185	-	-	53,925,952	57,278,185
Other taxes	3,138,638	3,040,411	-	-	3,138,638	3,040,411
State revenue sharing	801,027	803,117	-	-	801,027	803,117
Federal payment in lieu of ad valorem	75,892	66,225	-	-	75,892	66,225
Other	7,085,659	4,189,714	625,361	371,864	7,711,020	4,561,578
Total revenues	<u>134,441,618</u>	<u>136,947,217</u>	<u>22,091,582</u>	<u>14,788,904</u>	<u>156,533,200</u>	<u>151,736,121</u>
Expenses:						
General government	18,007,788	20,299,867	-	-	18,007,788	20,299,867
Public safety	16,651,019	18,200,650	-	-	16,651,019	18,200,650
Highways and streets	68,145,372	52,859,506	-	-	68,145,372	52,859,506
Sanitation	1,965,528	1,417,678	-	-	1,965,528	1,417,678
Health and welfare	10,779,155	11,292,275	-	-	10,779,155	11,292,275
Culture and recreation	12,669,978	13,392,269	-	-	12,669,978	13,392,269
Economic development	1,518,459	1,046,213	-	-	1,518,459	1,046,213
Conservation	15,457	63,779	-	-	15,457	63,779
Transportation	3,334,696	3,634,927	-	-	3,334,696	3,634,927
Interest on long-term debt	2,533,941	2,016,274	-	-	2,533,941	2,016,274
Water/sewer	-	-	14,708,021	14,136,742	14,708,021	14,136,742
Development	-	-	3,192,988	-	3,192,988	-
Total expenses	<u>135,621,393</u>	<u>124,223,438</u>	<u>17,901,009</u>	<u>14,136,742</u>	<u>153,522,402</u>	<u>138,360,180</u>
Change in net position before transfers	(1,179,775)	12,723,779	4,190,573	652,162	3,010,798	13,375,941
Transfers	(350,493)	(129,027)	350,493	129,027	-	-
Change in net position	<u>(1,530,268)</u>	<u>12,594,752</u>	<u>4,541,066</u>	<u>781,189</u>	<u>3,010,798</u>	<u>13,375,941</u>
Net position – beginning	647,204,263	639,378,830	23,444,213	22,663,024	670,648,476	662,041,854
Prior period adjustment	-	(4,769,319)	-	-	-	(4,769,319)
Net position – beginning as restated	<u>647,204,263</u>	<u>634,609,511</u>	<u>23,444,213</u>	<u>22,663,024</u>	<u>670,648,476</u>	<u>657,272,535</u>
Net position – ending	<u>\$645,673,995</u>	<u>\$647,204,263</u>	<u>\$27,985,279</u>	<u>\$23,444,213</u>	<u>\$673,659,274</u>	<u>\$670,648,476</u>

Key elements of this decrease are as follows:

Governmental activities revenues decreased by 1.8%, while expenses increased by 9.2%. The main reason revenue decreased is due to capital grants and contributions decreasing by 28.4% or \$3,128,645, due to the timing of the capital projects, and sales tax decreasing by \$3,352,233 or 5.9% due to two ¼ cent sales taxes that expired on March 31, 2018. Expenses for highways and streets increased \$15,285,866 or 28.9%. In 2018, the Parish changed the depreciation period for roads from over 20, 30, or 50 years depending on the type of surface to depreciate roads over 20 years regardless of the surface type. This accounted for an increase in depreciation of about \$10.5 million for the remainder of roads that were not adjusted in 2018.

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**Business-type activities.** Business-type activities increased St. Tammany Parish's net position by \$4,541,066. This was primarily due an increase in water and sewer rates and customer activity totaling \$1.2 million, an increase in capacity fees of \$1.7 million, and a \$600,000 transfer from the General Fund to Development for cash flow since 2019 was the first year of operations for this fund.

**Transfers.** The transfers to business-type activities from governmental activities were the net effect of two items. First, debt payments were transferred from the Utility Operations fund to the Debt Service fund for payments due on the bonds issued for the purchase of a small utility company in 2009.

Second, capital assets that have been funded through grants and which are now used by Utility Operations and Development, were transferred from the appropriate governmental fund. This accounting treatment will show the operational costs of the enterprise fund more accurately since the depreciation expense will be recorded within the fund in which the assets operate.

### **Financial Analysis of the Government's Funds**

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

**Governmental funds.** The focus of St. Tammany Parish's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Parish's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the Parish itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the Parish Council.

At the end of the current fiscal year, the Parish's governmental funds reported combined ending fund balances of \$258,350,126, an increase of \$38,529,275 in comparison with the prior year. Approximately 80.7% of this total amount, or \$208,392,975, constitutes *restricted fund balance*, which is available for spending for specific purposes. Another 12.4%, or \$31,999,427, constitutes *committed fund balance*, which can only be used for specific purposes as directed by the Parish Council. The Parish has \$17,021,608, or 6.6%, in *unassigned fund balance*. This represents the residual classification for the General Fund. The remainder of the fund balance is *non-spendable fund balance* which is amounts that are not in spendable form because they are prepaid items, inventory or held in perpetuity for the Cane Bayou Mitigation Bank. For details on the specific purposes that the restricted and committed fund balances can be spent on, see Note III.L. on page 75 of this report.

The General Fund is the chief operating fund of St. Tammany Parish. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$17,021,608. As a measure of the General Fund's liquidity, it may be useful to compare the unassigned fund balance to total fund expenditures. The Parish's policy on the fund balance required in the General Fund is to keep a minimum fund balance of four months of budgeted expenditures prior to cost recoveries plus \$2 million for cash flow for grants and \$1 million for contingencies. The Parish continues to stay within its guidelines. The unassigned fund balance represents 126.1% of total General Fund expenditures.

The fund balance of the Parish's General Fund decreased by \$91,236, or .5%. Revenues decreased by 16.4%, while expenditures decreased by 15.9% or \$2,548,532. The decrease in revenues and expenditures is due to Development activities moving to an enterprise fund for 2019. A one-time transfer to the Development Fund from the General Fund was done in the amount of \$600,000.

The change in fund balance in the Public Works Fund is due to the growth in sales tax revenue being collected in 2019 and the subsequent allocation of this revenue to capital projects. As excess funds are identified, additional appropriations are made in the following year for projects listed in the five-year capital improvement budget. Once the Council approves the appropriation, the Public Works Fund recognizes a less proportionate share of the sales tax revenue and the capital project funds recognize a greater proportionate share. In addition, capital expenditures in this fund increased in 2019 by \$2 million.

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The Hwy 21 Economic Development District Fund accounts for additional ¾ cent sales tax levied in the District to be used for economic development projects. Up to \$7 million of these funds are to be transferred to the Developer when adequate supporting documentation is received for completed economic development projects. Collections of sales tax increased by 7.3%, which accounts for the increase in revenues and expenditures.

The St. Tammany Parish Library Fund accounts for the property tax levied for the benefit of the St. Tammany Parish Library. The funds are transferred to the Library after they are received, and thus this fund has no fund balance. Collections of ad valorem increased by 3.3% which accounts for the increase in revenue and expenditures.

The Capital Improvements - General Fund showed a increase in sales tax revenue of \$15.2 million over 2018 as discussed above as well as receiving bond proceeds of \$34.9 million for a new issue during 2019. Expenditures were more due to timing. Most of the projects funded in this fund are multi-year projects.

The decrease in revenue and expenditures in the non-major special revenue funds is primarily due to the two ¼ cent sales taxes that expired as of March 31, 2018. Although the Justice Center Complex still has remaining funds to operate now, operations have been scaled back. The Parish Jail began being funded mainly from the General Fund. In addition, the Hwy 21 Economic Development District qualifies as a major fund in 2019.

Non-major debt service funds showed a decrease in fund balance due to transferring the residual funds after paying off the debt for the Justice Center and the Jail to their respective capital project funds.

Non-major capital project funds showed a decrease in fund balance as compared to the prior year, which is primarily due to the allocation of revenue for capital projects in 2018 from excess funds identified from 2017, whereas the excess funds identified in 2018 were allocated to the major fund 200-4640 in 2019.

Non-major permanent fund showed an increase in fund balance due to the sale of mitigation credits. This fund is explained in more detail in Note III. Q. on page 78 of this report.

**Proprietary funds.** St. Tammany Parish's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the Utility Operations Fund amounted to \$22,445,095. The total change in net position, from the prior year, was an increase of \$3,207,355, or 13.7%, which is primarily due an increase in sewer and water rates and an increase in capacity fees. These revenues were offset by a \$1 million increase in depreciation.

Unrestricted net position of the Development Fund amounted to \$1,279,515. This is a new fund for 2019 as development activity, prior to 2019, was accounted for in the General Fund. The change in net position was an increase of \$1,333,711, of which \$600,000 was due to a transfer from the General Fund for cash flow.

### **General Fund Budgetary Highlights**

The difference between the original operating budget and the final amended budget includes a 1.0% increase in appropriations and no change in budgeted revenue.

Revenues were 6.6% greater than the budget. This was due to an increase in investment earnings, occupational licenses, insurance licenses, and the sale of revoked property. The final amended budget for expenditures was 5% more than the actual results. This was due to the true up of the cost allocation plan from budget to actual, as service departments were very cognizant of what they spent and trying to save dollars wherever possible.



**ST. TAMMANY PARISH, LOUISIANA**  
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**Capital Asset and Debt Administration**

**Capital assets.** St. Tammany Parish's capital assets for governmental and business-type activities as of December 31, 2019, amounted to \$492,080,135 (net of accumulated depreciation). Capital assets include land, buildings, improvements, water and sewer systems, vehicles, machinery and equipment, office equipment, roads, bridges, ponds and canals, and pump stations.

The total decrease in the Parish's investment in capital assets for the current fiscal year was 1.9%, or \$9,488,105. There was a \$7,813,022 decrease for governmental activities while business-type activities had a \$1,675,083 decrease.

**St. Tammany Parish's Capital Assets (net of depreciation)**

	Governmental Activities		Business-type Activities (1)		Total	
	2019	2018	2019	2018	2019	2018
Land	\$43,223,739	\$42,532,418	\$ 589,960	\$ 589,960	\$43,813,699	\$43,122,378
Construction in progress	6,590,653	1,856,042	2,574,097	2,098,120	9,164,750	3,954,162
Building	77,380,405	80,986,312	8,482	8,767	77,388,887	80,995,079
Improvements	20,965,916	22,589,155	26,465	29,008	20,992,381	22,618,163
Water and sewer systems	398,483	383,846	-	-	398,483	383,846
Vehicles	392,167	750,413	600,989	127,914	993,156	878,327
Machinery and equipment	6,123,454	4,982,676	117,885	177,597	6,241,339	5,160,273
Office/other equipment	2,240,265	3,131,153	230,707	275,580	2,470,972	3,406,733
Infrastructure:						
Land and improvements	55,974,911	46,879,397	-	-	55,974,911	46,879,397
Construction in progress	27,439,718	38,342,994	-	-	27,439,718	38,342,994
Roads	167,075,484	178,948,906	-	-	167,075,484	178,948,906
Sewer equipment	-	-	20,893,156	22,875,089	20,893,156	22,875,089
Water equipment	-	-	12,369,859	12,904,648	12,369,859	12,904,648
Other	46,863,340	41,098,245	-	-	46,863,340	41,098,245
<b>Total</b>	<b>\$454,668,535</b>	<b>\$462,481,557</b>	<b>\$37,411,600</b>	<b>\$39,086,683</b>	<b>\$492,080,135</b>	<b>\$501,568,240</b>

(1) For the purposes of this table, Internal Service Funds' assets are included with governmental activities.

Major capital asset events during the current fiscal year included the following:

- Emerald Forest Blvd. Extension project was completed.
- Francis Rd. Extension project was completed.
- Lake Village Ct. Drainage project was completed.
- Kings Rd. Bridge project was completed.
- Three Rivers Rd. project was completed.

Additional information on St. Tammany Parish Government's capital assets can be found in Note III.D. on pages 61-63 of this report.

The Parish receives a sales tax dedicated for road and drainage improvements. This revenue allows for a variety of road improvement projects to be completed during a year. At the end of 2019, construction in progress for road improvement projects and other infrastructure totaled \$27,439,718. Road improvement and other infrastructure projects completed during the current year totaled \$28,967,976.

**Long-term debt.** At the end of the current fiscal year, the Parish had total bonded debt outstanding of \$108,655,563, of which \$6,215,000 is backed by ad valorem tax revenue, \$63,210,000 is backed by sales tax revenue, \$1,650,000 is backed by general revenues of the Parish, and \$37,580,563 is backed by excess revenue generated from Utility Operations.

**ST. TAMMANY PARISH, LOUISIANA**  
**Management's Discussion and Analysis (Unaudited)**  
**For the Fiscal Year Ended December 31, 2019**

The remainder of the Parish's debt is excess-revenue debt for which the Parish is liable. All of the debt outstanding at the end of 2019 is related to governmental-type activities except for \$37,580,563 outstanding in Utility Revenue Bonds, offset by \$838,704 discount, and \$2,516,080 of pension liability which is related to business-type activities.

The Parish's bonded debt increased by \$25,650,000, or 30.9%, during the current fiscal year due to issuing an additional \$30,000,000 in sales tax bonds for road and drainage improvements. The Parish's other obligations increased by \$23,291,103 or 91.8%. This change is primarily due to the net pension liability increase.

**St. Tammany Parish Government's Outstanding Debt**

	<b>2019</b>	<b>2018</b>
<b><u>Governmental Activities</u></b>		
General Obligation Bonds	\$6,215,000	\$7,180,000
Sales Tax Bonds	63,210,000	35,390,000
Revenue Bonds	1,650,000	1,940,000
Unamortized Premium	6,457,363	1,908,304
Compensated Absences	1,333,926	1,285,477
Impact Fee Credits	9,152,288	9,387,269
Claims Payable	4,000,000	5,000,000
Net Pension Liability	15,316,817	-
Health Plan Payable-Retirees	10,716,531	8,677,291
	<u>118,051,925</u>	<u>70,768,341</u>
<b><u>Business-type Activities</u></b>		
Utility Revenue Bonds	37,580,563	38,495,563
Discount on Bonds Payable	(838,704)	(895,143)
Net Pension Liability	2,516,080	-
	<u>39,257,939</u>	<u>37,600,420</u>
<b>Total Primary Government Debt</b>	<u><u>\$157,309,864</u></u>	<u><u>\$108,368,761</u></u>

Additional information on the Parish's long-term debt can be found in Note III.J. on pages 72-74 of this report.

**Economic Factors and Next Year's Budgets**

- Retail sales continued to rise as illustrated by sales tax collections in the Parish which increased 4.7% from the prior year.
- New single-family building permits increased by 22% and commercial construction permits issued increased by 2%.
- Unemployment rate remains steady at 4.2%.

Source: St. Tammany Parish sales tax revenue, St. Tammany Parish Department of Permits, and U.S. Bureau of Labor Statistics.

All of these factors were considered in preparing the St. Tammany Parish Government's budget for the 2020 fiscal year. The factors are prior to the COVID-19 health crisis. Management of the Parish is currently assessing the impacts of the pandemic.

**Requests for Information**

This financial report is designed to provide a general overview of St. Tammany Parish's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to St. Tammany Parish Government, Department of Finance, P.O. Box 628, Covington, LA 70434. This report and other financial reports can be viewed on the Parish's website at [www.stpgov.org](http://www.stpgov.org) within the Finance Department section.



# BASIC FINANCIAL STATEMENTS



**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Net Position**  
December 31, 2019

	PRIMARY GOVERNMENT			COMPONENT UNITS	TOTAL
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL		
<b>ASSETS</b>					
Cash and cash equivalents	\$ 115,737,974	\$ 6,545,396	\$ 122,283,370	\$ 64,077,146	\$ 186,360,516
Investments	170,246,378	19,582,173	189,828,551	8,401,572	198,230,123
Receivables (net of allowances for uncollectibles)	55,718,086	1,255,233	56,973,319	72,341,115	129,314,434
Due from primary government/component units	489,833	-	489,833	11,426,913	11,916,746
Inventory	8,387	-	8,387	5,738,597	5,746,984
Prepaid items	824,150	60,988	885,138	1,568,946	2,454,084
Restricted assets	4,019,187	2,408,664	6,427,851	3,524,675	9,952,526
Other assets	13,005	5,967	18,972	19,293	38,265
Capital assets:					
Land, improvements, and construction in progress	133,229,021	3,164,057	136,393,078	18,287,640	154,680,718
Other capital assets, net of depreciation	321,439,514	34,247,543	355,687,057	85,767,998	441,455,055
<b>TOTAL ASSETS</b>	<b>801,725,535</b>	<b>67,270,021</b>	<b>868,995,556</b>	<b>271,153,895</b>	<b>1,140,149,451</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred charges - OPEB	1,845,618	-	1,845,618	2,254,322	4,099,940
Deferred charges - pension	13,576,149	2,230,142	15,806,291	21,896,453	37,702,744
Deferred charges - bonds	3,043,107	1,182,264	4,225,371	352,832	4,578,203
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>18,464,874</b>	<b>3,412,406</b>	<b>21,877,280</b>	<b>24,503,607</b>	<b>46,380,887</b>
<b>LIABILITIES</b>					
Accounts, salaries, and other payables	22,923,220	802,544	23,725,764	4,879,192	28,604,956
Payable from restricted assets	-	-	-	212,457	212,457
Due to primary government/component units	11,129,716	-	11,129,716	787,030	11,916,746
Unearned revenue	16,117,773	300	16,118,073	161,567	16,279,640
Other liabilities	3,892,524	1,842,531	5,735,055	69,876	5,804,931
Interest payable	298,339	631,593	929,932	549,414	1,479,346
Non-current liabilities:					
Due within one year	7,035,609	918,705	7,954,314	5,192,325	13,146,639
Due in more than one year	111,016,316	38,339,234	149,355,550	120,585,535	269,941,085
<b>TOTAL LIABILITIES</b>	<b>172,413,497</b>	<b>42,534,907</b>	<b>214,948,404</b>	<b>132,437,396</b>	<b>347,385,800</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred charges - pension	987,649	162,241	1,149,890	8,323,381	9,473,271
Deferred charges - OPEB	1,115,268	-	1,115,268	382,889	1,498,157
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>2,102,917</b>	<b>162,241</b>	<b>2,265,158</b>	<b>8,706,270</b>	<b>10,971,428</b>
<b>NET POSITION</b>					
Net investment in capital assets	380,179,279	1,852,005	382,031,284	67,643,947	449,675,231
Restricted for:					
Capital projects	6,219,011	1,091,699	7,310,710	775,874	8,086,584
Culture and recreation	585,073	-	585,073	-	585,073
Debt service	3,074,114	1,316,965	4,391,079	4,319,517	8,710,596
Economic development	2,856,414	-	2,856,414	-	2,856,414
Health and welfare	6,864,102	-	6,864,102	-	6,864,102
Judicial	15,590,815	-	15,590,815	-	15,590,815
Lighting districts	5,099,022	-	5,099,022	-	5,099,022
Mitigation bank	244,106	-	244,106	-	244,106
Public safety	16,366,691	-	16,366,691	-	16,366,691
Roads, bridges, and drainage	151,735,169	-	151,735,169	-	151,735,169
Transportation	2,564	-	2,564	-	2,564
Unrestricted	56,857,635	23,724,610	80,582,245	81,774,498	162,356,743
<b>TOTAL NET POSITION</b>	<b>\$ 645,673,995</b>	<b>\$ 27,985,279</b>	<b>\$ 673,659,274</b>	<b>\$ 154,513,836</b>	<b>\$ 828,173,110</b>

The accompanying notes are an integral part of this statement.

**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Activities**  
For the Year Ended December 31, 2019

	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities</b>				
General government	\$ 18,007,788	\$ 7,448,681	\$ 235,766	\$ -
Public safety	16,651,019	51,826	65,002	2,220,264
Highways and streets	68,145,372	5,288,488	1,669,942	4,305,340
Sanitation	1,965,528	1,916,353	154,199	-
Health and welfare	10,779,155	885,326	2,269,663	14,314
Cultural and recreation	12,669,978	264,126	85,797	4,448
Economic development	1,518,459	-	75,000	816,247
Conservation	15,457	-	15,457	-
Transportation	3,334,696	153,993	2,488,188	514,369
Interest on long-term debt	2,533,941	-	-	-
Total Governmental Activities	<u>135,621,393</u>	<u>16,008,793</u>	<u>7,059,014</u>	<u>7,874,982</u>
<b>Business-type Activities</b>				
Water/sewer	14,708,021	17,321,546	28,201	302,784
Development	3,192,988	3,798,572	15,118	-
Total Business-type Activities	<u>17,901,009</u>	<u>21,120,118</u>	<u>43,319</u>	<u>302,784</u>
Total Primary Government	<u>\$ 153,522,402</u>	<u>\$ 37,128,911</u>	<u>\$ 7,102,333</u>	<u>\$ 8,177,766</u>
<b>Component Units</b>				
Total Component Units	<u>\$ 106,396,514</u>	<u>\$ 6,865,713</u>	<u>\$ 1,168,175</u>	<u>\$ 654,690</u>
General Revenues				
Property taxes, general (ad valorem, parcel fees etc.)				
Property taxes, special purpose (ad valorem, parcel fees, etc.)				
Sales and use taxes				
Franchise taxes				
Hotel/motel tax				
Timber severance tax				
Mineral severance tax				
Alcohol tax				
Cigarette paper tax				
Gaming revenue tax				
Penalties and interest on taxes				
Fire insurance tax				
State revenue sharing (unrestricted)				
Federal payment in lieu of ad valorem				
Investment earnings				
GNOE excess revenue				
Grants and contributions not restricted to specific programs				
Other general revenues				
Sale of capital assets				
Transfers				
Total General Revenues and Transfers				
Change in Net Position				
Net Position - Beginning				
Net Position - Ending				

The accompanying notes are an integral part of this statement.

**STATEMENT B**

**Net (Expenses) Revenues and  
Changes in Net Position - Primary Government**

<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	<b>Component Units</b>
\$ (10,323,341)	\$ -	\$ (10,323,341)	
(14,313,927)	-	(14,313,927)	
(56,881,602)	-	(56,881,602)	
105,024	-	105,024	
(7,609,852)	-	(7,609,852)	
(12,315,607)	-	(12,315,607)	
(627,212)	-	(627,212)	
-	-	-	
(178,146)	-	(178,146)	
(2,533,941)	-	(2,533,941)	
<u>(104,678,604)</u>	<u>-</u>	<u>(104,678,604)</u>	
-	2,944,510	2,944,510	
-	620,702	620,702	
-	3,565,212	3,565,212	
<u>\$ (104,678,604)</u>	<u>\$ 3,565,212</u>	<u>\$ (101,113,392)</u>	
			<u>(97,707,936)</u>
5,297,005	-	5,297,005	-
33,174,656	-	33,174,656	74,907,243
53,925,952	-	53,925,952	-
2,568,479	-	2,568,479	-
223,140	-	223,140	-
42,755	-	42,755	-
15,506	-	15,506	-
19,590	-	19,590	-
13,907	-	13,907	-
138,160	-	138,160	-
117,101	-	117,101	-
-	-	-	984,194
801,027	-	801,027	1,493,768
75,892	-	75,892	-
7,035,659	625,361	7,661,020	1,672,898
50,000	-	50,000	-
-	-	-	19,642,672
-	-	-	3,767,106
-	-	-	3,628
(350,493)	350,493	-	-
<u>103,148,336</u>	<u>975,854</u>	<u>104,124,190</u>	<u>102,471,509</u>
(1,530,268)	4,541,066	3,010,798	4,763,573
647,204,263	23,444,213	670,648,476	149,750,263
<u>\$ 645,673,995</u>	<u>\$ 27,985,279</u>	<u>\$ 673,659,274</u>	<u>\$ 154,513,836</u>



**ST. TAMMANY PARISH, LOUISIANA**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2019**

	(Major Funds)		
	000	100	123-2025 Hwy 21 Economic Development District
	General Fund	Public Works	
<b>ASSETS</b>			
Cash and cash equivalents	\$ 3,156,295	\$ 3,738,852	\$ 7,330,158
Investments	11,796,267	13,139,205	-
Receivables, net of allowances for uncollectibles:			
Ad valorem/parcel fees	5,045,595	-	-
Sales and use tax	-	9,522,324	136,798
Other receivables	1,822,974	914,161	-
Due from other funds	1,922,624	-	-
Due from component units	102,498	-	-
Inventory	8,387	-	-
Prepaid items	651,324	2,807	-
Restricted assets	-	-	-
Other assets	10,469	-	-
Total Assets	<u>24,516,433</u>	<u>27,317,349</u>	<u>7,466,956</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred charges - state revenue sharing	2,222	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 24,518,655</u>	<u>\$ 27,317,349</u>	<u>\$ 7,466,956</u>
<b>LIABILITIES</b>			
Accounts, salaries, and other payables	\$ 3,175,679	\$ 904,024	\$ 6,002,522
Due to other funds	-	-	-
Due to component units	-	-	-
Unearned revenue	1,500	200,548	-
Other liabilities	3,427,160	28,500	-
Total Liabilities	<u>6,604,339</u>	<u>1,133,072</u>	<u>6,002,522</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - ad valorem/parcel fees	194,993	-	-
Unavailable revenue - state revenue sharing	38,004	-	-
Total Deferred Inflows of Resources	<u>232,997</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>			
Nonspendable:			
Inventory	8,387	-	-
Mitigation bank	-	-	-
Prepaid items	651,324	2,807	-
Restricted	-	25,530,665	1,464,434
Committed	-	650,805	-
Unassigned	17,021,608	-	-
Total Fund Balances	<u>17,681,319</u>	<u>26,184,277</u>	<u>1,464,434</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 24,518,655</u>	<u>\$ 27,317,349</u>	<u>\$ 7,466,956</u>

The accompanying notes are an integral part of this statement.

STATEMENT C

128 St. Tammany Parish Library	200-4640 Capital Improvements - General	Total Non-Major Governmental Funds	TOTAL GOVERNMENTAL FUNDS
\$ 431,297	\$ 42,731,894	\$ 51,312,733	\$ 108,701,229
-	31,313,691	86,743,705	142,992,868
12,297,775	-	20,352,740	37,696,110
-	-	28,436	9,687,558
178,095	427,474	4,720,075	8,062,779
-	-	1,350,000	3,272,624
-	-	379,903	482,401
-	-	-	8,387
-	-	29,492	683,623
-	869,355	3,149,832	4,019,187
-	-	-	10,469
12,907,167	75,342,414	168,066,916	315,617,235
5,207	-	8,751	16,180
<u>\$ 12,912,374</u>	<u>\$ 75,342,414</u>	<u>\$ 168,075,667</u>	<u>\$ 315,633,415</u>
\$ 418,945	\$ 1,231,016	\$ 9,981,299	\$ 21,713,485
1,350,000	-	1,922,624	3,272,624
10,569,804	-	-	10,569,804
-	33,790	15,852,694	16,088,532
8,506	-	428,358	3,892,524
12,347,255	1,264,806	28,184,975	55,536,969
476,071	-	798,544	1,469,608
89,048	-	149,660	276,712
565,119	-	948,204	1,746,320
-	-	-	8,387
-	-	244,106	244,106
-	-	29,492	683,623
-	74,077,608	107,320,268	208,392,975
-	-	31,348,622	31,999,427
-	-	-	17,021,608
-	74,077,608	138,942,488	258,350,126
<u>\$ 12,912,374</u>	<u>\$ 75,342,414</u>	<u>\$ 168,075,667</u>	

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 funds.	383,544,898
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.	993,080
Internal service funds are used by management to charge the various administration costs, property management, risk management, unemployment compensation, and health insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position.	93,102,261
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, not reported in the funds.	(90,316,370)
Net position of governmental activities Statement A	<u>\$ 645,673,995</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2019**

(Major Funds)

	000 General	100 Public Works	123-2025 Hwy 21 Economic Development District
<b>Revenues</b>			
Taxes:			
Ad valorem/parcel fees	\$ 5,276,164	\$ -	\$ -
Sales and use	-	21,167,960	613,037
Other taxes, penalties, interest, etc.	2,977,870	72,168	-
Licenses and permits	4,215,584	54,350	-
Intergovernmental revenues:			
Federal and state grants	-	-	-
Other federal funds	75,892	-	-
State funds:			
Parish transportation funds	-	1,652,258	-
State revenue sharing	114,083	-	-
Other state funds	-	57,682	-
Fees and charges for services	660,241	233,505	-
Fines and forfeitures	-	300	-
Other revenues:			
Investment earnings	498,176	484,823	146,865
Contributions	-	-	-
Miscellaneous	5,662	-	-
Total Revenues	<u>13,823,672</u>	<u>23,723,046</u>	<u>759,902</u>
<b>Expenditures</b>			
General government:			
Legislative	68,969	-	-
Judicial	5,979,437	-	-
Executive	18,210	-	-
Elections	219,064	-	-
Financial administration	1,097,115	-	-
Other - unclassified	316,066	-	-
Public safety	5,581,142	443,478	-
Highways and streets	-	22,178,897	-
Sanitation	-	-	-
Health and welfare	101,213	-	-
Cultural and recreation	14,726	143,660	-
Economic development	-	-	759,902
Conservation	-	-	-
Transportation	97,233	-	-
Capital outlay:			
Capital assets	-	3,048,659	-
Infrastructure	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Bond issuance costs	-	-	-
Impact fee credits used	-	-	-
Total Expenditures	<u>13,493,175</u>	<u>25,814,694</u>	<u>759,902</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>330,497</u>	<u>(2,091,648)</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>			
Impact fee credits issued	-	-	-
Transfers in	178,267	27,650	-
Transfers out	(600,000)	-	-
Proceeds of bonds	-	-	-
Total Other Financing Sources (Uses)	<u>(421,733)</u>	<u>27,650</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(91,236)</u>	<u>(2,063,998)</u>	<u>-</u>
<b>Fund Balance - Beginning</b>	<u>17,772,555</u>	<u>28,248,275</u>	<u>1,464,434</u>
<b>Fund Balance - Ending</b>	<u>\$ 17,681,319</u>	<u>\$ 26,184,277</u>	<u>\$ 1,464,434</u>

The accompanying notes are an integral part of this statement.

**STATEMENT D**

<b>128 St. Tammany Parish Library</b>		<b>200-4640 Capital Improvements - General</b>	<b>Total Non-Major Governmental Funds</b>	<b>TOTAL GOVERNMENTAL FUNDS</b>
\$	11,071,792	\$ -	\$ 23,016,643	\$ 39,364,599
	-	19,200,000	12,944,955	53,925,952
	37,848	-	286,518	3,374,404
	-	-	2,035,743	6,305,677
	-	-	9,127,905	9,127,905
	-	-	-	75,892
	-	-	-	1,652,258
	267,386	-	449,403	830,872
	-	-	-	57,682
	-	18,000	5,576,315	6,488,061
	-	54,500	1,468,764	1,523,564
	-	1,240,781	3,785,086	6,155,731
	-	54,679	335,221	389,900
	-	-	207	5,869
	<u>11,377,026</u>	<u>20,567,960</u>	<u>59,026,760</u>	<u>129,278,366</u>
	-	-	-	68,969
	-	-	5,091,901	11,071,338
	-	-	-	18,210
	-	-	123,310	342,374
	-	-	567,331	1,664,446
	-	-	3,611	319,677
	-	-	9,315,674	15,340,294
	-	337,332	3,911,463	26,427,692
	-	-	1,612,485	1,612,485
	-	-	9,382,495	9,483,708
	11,377,026	-	487,458	12,022,870
	-	-	738,449	1,498,351
	-	-	15,457	15,457
	-	-	2,541,548	2,638,781
	-	-	5,955,578	9,004,237
	-	10,057,630	17,858,155	27,915,785
	-	-	3,435,000	3,435,000
	-	-	2,229,523	2,229,523
	-	-	355,065	355,065
	-	18,000	44,573	62,573
	<u>11,377,026</u>	<u>10,412,962</u>	<u>63,669,076</u>	<u>125,526,835</u>
	-	10,154,998	(4,642,316)	3,751,531
	-	-	38,088	38,088
	-	38,248,906	8,388,390	46,843,213
	-	(41,264)	(46,414,482)	(47,055,746)
	-	-	34,952,189	34,952,189
	-	<u>38,207,642</u>	<u>(3,035,815)</u>	<u>34,777,744</u>
	-	48,362,640	(7,678,131)	38,529,275
	-	25,714,968	146,620,619	219,820,851
\$	\$ <u>74,077,608</u>	\$ <u>138,942,488</u>	\$ <u>258,350,126</u>	

**ST. TAMMANY PARISH, LOUISIANA**  
**Reconciliation of the Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances of Governmental Funds**  
**to the Statement of Activities**  
**For the Year Ended December 31, 2019**

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

Net Change in fund balances, total governmental funds, Statement D	\$ 38,529,275
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. This is the amount by which depreciation expense exceeded capital outlay in the current period.	(4,836,063)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	664,850
The net effect of various miscellaneous transactions involving capital assets is to decrease net position.	(254,718)
The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.	(31,492,704)
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.	(3,239,644)
Governmental funds report all expenditures in the period paid, without regard to when the expenditures were incurred. In the Statement of Activities, the expenses are recorded in the period incurred. Therefore, interest and bond insurance premiums paid in the current period that were incurred in the prior period are not expenses on the Statement of Activities.	134,250
The net activities of internal service funds is reported with governmental activities.	(1,035,514)
	<hr/>
Change in Net Position of Governmental Activities, Statement B	<u>\$ (1,530,268)</u>

The accompanying notes are an integral part of this statement.

**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Net Position**  
**Proprietary Funds**  
**December 31, 2019**

	BUSINESS-TYPE ACTIVITIES				GOVERNMENTAL	
	ENTERPRISE FUNDS				ACTIVITIES	
	502 Utility Operations (Major)		507 Development (Non-Major)		Total Enterprise Funds	TOTAL INTERNAL SERVICE FUNDS
	Current Year	Prior Year	Current Year	Prior Year	Current Year	Current Year
<b>ASSETS</b>						
Current Assets:						
Cash and cash equivalents	\$ 6,004,509	\$ 8,682,423	\$ 540,887	\$ -	\$ 6,545,396	\$ 7,036,745
Investments	18,619,618	11,946,613	962,555	-	19,582,173	27,253,510
Receivables (net of allowances for uncollectibles)	1,243,308	1,047,112	11,925	-	1,255,233	271,639
Due from component units	-	-	-	-	-	7,432
Prepaid items	60,988	66,837	-	-	60,988	19,378
Restricted assets	2,408,664	1,640,517	-	-	2,408,664	-
Other assets	5,967	5,967	-	-	5,967	2,536
Total Current Assets	<u>28,343,054</u>	<u>23,389,469</u>	<u>1,515,367</u>	<u>-</u>	<u>29,858,421</u>	<u>34,591,240</u>
Non-Current Assets:						
Net pension asset	-	395,143	-	-	-	-
Land, improvements, and construction in progress	3,164,057	2,688,080	-	-	3,164,057	9,124,712
Other capital assets, net of depreciation	34,193,347	36,398,603	54,196	-	34,247,543	61,998,925
Total Non-Current Assets	<u>37,357,404</u>	<u>39,481,826</u>	<u>54,196</u>	<u>-</u>	<u>37,411,600</u>	<u>71,123,637</u>
TOTAL ASSETS	<u>65,700,458</u>	<u>62,871,295</u>	<u>1,569,563</u>	<u>-</u>	<u>67,270,021</u>	<u>105,714,877</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Deferred charges - bonds	1,182,264	1,230,193	-	-	1,182,264	-
Deferred charges - pension	1,451,847	377,601	778,295	-	2,230,142	-
Deferred charges - OPEB	-	-	-	-	-	1,845,618
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>2,634,111</u>	<u>1,607,794</u>	<u>778,295</u>	<u>-</u>	<u>3,412,406</u>	<u>1,845,618</u>
<b>LIABILITIES</b>						
Current Liabilities:						
Accounts, salaries, and other payables	723,403	930,748	79,141	-	802,544	1,032,587
Unearned revenue	-	-	300	-	300	29,241
Other liabilities	1,842,531	1,695,104	-	-	1,842,531	-
Interest payable	631,593	72,551	-	-	631,593	-
Claims payable	-	-	-	-	-	900,000
Compensated absences	-	-	-	-	-	80,000
Bonds payable	918,705	858,561	-	-	918,705	-
Total Current Liabilities	<u>4,116,232</u>	<u>3,556,964</u>	<u>79,441</u>	<u>-</u>	<u>4,195,673</u>	<u>2,041,828</u>
Non-Current Liabilities:						
Claims payable	-	-	-	-	-	3,100,000
Compensated absences	-	-	-	-	-	1,253,926
Health plan payable - retirees	-	-	-	-	-	6,947,212
Net pension liability	1,637,996	-	878,084	-	2,516,080	-
Bonds payable	35,823,154	36,741,859	-	-	35,823,154	-
Total Non-Current Liabilities	<u>37,461,150</u>	<u>36,741,859</u>	<u>878,084</u>	<u>-</u>	<u>38,339,234</u>	<u>11,301,138</u>
TOTAL LIABILITIES	<u>41,577,382</u>	<u>40,298,823</u>	<u>957,525</u>	<u>-</u>	<u>42,534,907</u>	<u>13,342,966</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred charges - pension	105,619	736,053	56,622	-	162,241	-
Deferred charges - OPEB	-	-	-	-	-	1,115,268
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>105,619</u>	<u>736,053</u>	<u>56,622</u>	<u>-</u>	<u>162,241</u>	<u>1,115,268</u>
<b>NET POSITION</b>						
Net investment in capital assets	1,797,809	2,716,456	54,196	-	1,852,005	71,123,637
Restricted for:						
Capital projects	1,091,699	1,070,001	-	-	1,091,699	-
Debt service	1,316,965	570,516	-	-	1,316,965	-
Unrestricted	22,445,095	19,087,240	1,279,515	-	23,724,610	21,978,624
TOTAL NET POSITION	<u>\$ 26,651,568</u>	<u>\$ 23,444,213</u>	<u>\$ 1,333,711</u>	<u>\$ -</u>	<u>\$ 27,985,279</u>	<u>\$ 93,102,261</u>

The accompanying notes are an integral part of this statement.

**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**Proprietary Funds**  
**For the Year Ended December 31, 2019**

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS					GOVERNMENTAL ACTIVITIES
	502 Utility Operations		507 Development		TOTAL ENTERPRISE FUNDS	TOTAL INTERNAL SERVICE FUNDS
	(Major)		(Non-Major)			
	Current Year	Prior Year	Current Year	Prior Year	Current Year	Current Year
<b>Operating Revenues</b>						
Charges for services:						
Water and sewer sales	\$ 13,735,451	\$ 12,538,465	\$ -	\$ -	\$ 13,735,451	\$ -
Connect/reconnect fees	158,614	163,954	-	-	158,614	-
Tap fees	313,043	323,629	-	-	313,043	-
Late fees	143,896	135,893	-	-	143,896	-
Capacity fees	1,802,335	112,212	-	-	1,802,335	-
Garbage collection	605,562	581,721	-	-	605,562	-
Rent	6,000	6,000	-	-	6,000	824,976
Business licenses and permits	-	-	113,865	-	113,865	-
Non-business licenses and permits	-	-	2,717,526	-	2,717,526	-
Fines	-	-	248,069	-	248,069	-
Interfund charges	-	-	-	-	-	7,678,018
Other fees	366,327	349,502	704,070	-	1,070,397	-
Other services	186,284	115,286	15,042	-	201,326	290,781
Pension contribution	28,201	25,691	15,118	-	43,319	-
Total Operating Revenues	<u>17,345,713</u>	<u>14,352,353</u>	<u>3,813,690</u>	<u>-</u>	<u>21,159,403</u>	<u>8,793,775</u>
<b>Operating Expenses</b>						
Cost of sales and services	8,879,861	8,688,429	2,255,227	-	11,135,088	6,269,189
Administration	915,913	823,293	903,971	-	1,819,884	1,663,937
Depreciation	3,261,407	2,282,441	33,790	-	3,295,197	3,641,776
Total Operating Expenses	<u>13,057,181</u>	<u>11,794,163</u>	<u>3,192,988</u>	<u>-</u>	<u>16,250,169</u>	<u>11,574,902</u>
<b>Operating Income</b>	<u>4,288,532</u>	<u>2,558,190</u>	<u>620,702</u>	<u>-</u>	<u>4,909,234</u>	<u>(2,781,127)</u>
<b>Non-operating Revenues (Expenses)</b>						
Bond issuance expenses	(57,307)	(468,492)	-	-	(57,307)	-
Interest expense	(1,593,533)	(1,869,487)	-	-	(1,593,533)	-
Gain on sale of capital assets	4,034	12,174	-	-	4,034	79
Investment earnings	600,338	371,864	25,023	-	625,361	879,928
Total Non-operating Revenues (Expenses)	<u>(1,046,468)</u>	<u>(1,953,941)</u>	<u>25,023</u>	<u>-</u>	<u>(1,021,445)</u>	<u>880,007</u>
<b>Income Before Contributions and Transfers</b>	3,242,064	604,249	645,725	-	3,887,789	(1,901,120)
Contributions	302,784	47,913	-	-	302,784	-
Contributed capital	22,324	485,176	87,986	-	110,310	893,256
Transfers in	-	-	600,000	-	600,000	-
Transfers out	(359,817)	(356,149)	-	-	(359,817)	(27,650)
<b>Change in Net Position</b>	3,207,355	781,189	1,333,711	-	4,541,066	(1,035,514)
<b>Net Position - Beginning</b>	<u>23,444,213</u>	<u>22,663,024</u>	<u>-</u>	<u>-</u>	<u>23,444,213</u>	<u>94,137,775</u>
<b>Net Position - Ending</b>	<u>\$ 26,651,568</u>	<u>\$ 23,444,213</u>	<u>\$ 1,333,711</u>	<u>\$ -</u>	<u>\$ 27,985,279</u>	<u>\$ 93,102,261</u>

The accompanying notes are an integral part of this statement.

**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2019**

	BUSINESS-TYPE ACTIVITIES				GOVERNMENTAL	
	ENTERPRISE FUND				ACTIVITIES	
	502		507		TOTAL	TOTAL
	Utility Operations (Major)		Development (Non-Major)		ENTERPRISE	INTERNAL
Current Year	Prior Year	Current Year	Prior Year	FUNDS	SERVICE	
Current Year	Current Year	Current Year	Current Year	Current Year	FUNDS	
<b>Cash Flows from Operating Activities:</b>						
Receipts from customers	\$ 17,385,223	\$ 14,365,897	\$ 3,725,228	\$ -	\$ 21,110,451	\$ 1,138,032
Receipts from interfund services provided	-	-	-	-	-	7,678,018
Payments to suppliers	(5,401,229)	(5,215,638)	(116,475)	-	(5,517,704)	(6,730,771)
Payments to employees	(3,303,512)	(3,048,336)	(1,693,042)	-	(4,996,554)	(35,203)
Payments for interfund services used	(977,917)	(931,851)	(1,028,027)	-	(2,005,944)	(1,663,937)
Net Cash Provided by Operating Activities	7,702,565	5,170,072	887,684	-	8,590,249	386,139
<b>Cash Flows from Non-capital Financing Activities:</b>						
Transfers from other funds	-	-	600,000	-	600,000	-
Transfers to other funds	-	-	-	-	-	(27,650)
Loans to other funds	-	-	-	-	-	1,481,013
Net Cash Provided by Non-capital Financing Activities	-	-	600,000	-	600,000	1,453,363
<b>Cash Flows from Capital and Related Financing Activities:</b>						
Payments for bond issuance expenses	(57,307)	(468,492)	-	-	(57,307)	-
Transfers to other funds	(359,817)	(356,149)	-	-	(359,817)	-
Principal payments	(915,000)	(680,024)	-	-	(915,000)	-
Interest payments	(978,052)	(2,587,307)	-	-	(978,052)	-
Payments for restricted assets	(771,957)	3,171,427	-	-	(771,957)	-
Sale of capital assets	4,034	16,774	-	-	4,034	79
Purchase of capital assets	(1,207,020)	(1,361,877)	-	-	(1,207,020)	(26,279)
Discount on bonds payable	-	(895,143)	-	-	-	-
Deferred charges - utilities	47,929	(1,230,193)	-	-	47,929	-
Net Cash (Used) by Capital and Related Financing Activities	(4,237,190)	(4,390,984)	-	-	(4,237,190)	(26,200)
<b>Cash Flows from Investing Activities:</b>						
Proceeds from sales/maturities of investments	1,188,399	2,468,175	818,537	-	2,006,936	2,902,988
Purchase of investments	(7,704,446)	(1,969,518)	(1,779,428)	-	(9,483,874)	(10,665,752)
Interest and dividends received	372,758	356,429	14,094	-	386,852	522,922
Net Cash Provided (Used) by Investing Activities	(6,143,289)	855,086	(946,797)	-	(7,090,086)	(7,239,842)
Net Increase (Decrease) in Cash and Cash Equivalents	(2,677,914)	1,634,174	540,887	-	(2,137,027)	(5,426,540)
Cash and Cash Equivalents, Beginning Year	8,682,423	7,048,249	-	-	8,682,423	12,463,285
Cash and Cash Equivalents, End Year	\$ 6,004,509	\$ 8,682,423	\$ 540,887	\$ -	\$ 6,545,396	\$ 7,036,745
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities:</b>						
Operating income	\$ 4,288,532	\$ 2,558,190	\$ 620,702	\$ -	\$ 4,909,234	\$ (2,781,127)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation expense	3,261,407	2,282,441	33,790	-	3,295,197	3,641,776
Pension expense	356,660	92,422	171,529	-	528,189	-
Pension contribution	(28,201)	(25,691)	(15,118)	-	(43,319)	-
(Increase) decrease in receivables	(121,172)	(67,128)	(2,660)	-	(123,832)	118,440
(Increase) decrease in prepaid items and other assets	5,849	(66,837)	-	-	5,849	3,828
Increase (decrease) in accounts payable and other payables	(233,355)	378,793	32,637	-	(200,718)	(275,413)
Increase (decrease) in salaries/benefits payable	26,220	17,882	46,504	-	72,724	(17,614)
Increase (decrease) in other liabilities	146,625	-	-	-	146,625	(309,524)
Increase in unearned revenue	-	-	300	-	300	5,773
Total Adjustments	3,414,033	2,611,882	266,982	-	3,681,015	3,167,266
<b>Net Cash Provided by Operating Activities</b>	<b>\$ 7,702,565</b>	<b>\$ 5,170,072</b>	<b>\$ 887,684</b>	<b>\$ -</b>	<b>\$ 8,590,249</b>	<b>\$ 386,139</b>

The accompanying notes are an integral part of this statement.



ST. TAMMANY PARISH, LOUISIANA  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2019

**Non-cash and Financing Activities**

**2019**

**Utility Operations**

A water well tank was transferred from governmental activities to Utility Operations fund where it is operated at a cost of \$22,324.

A sewer and water system were donated to Tammany Utilities by a developer at an estimated value of \$37,909 and \$46,200, respectively.

A sewer system, water system and lift station were donated to Tammany Utilities by a developer at an estimated value of \$89,715, \$66,135, and \$25,000, respectively.

A sewer system was donated to Tammany Utilities by a developer at an estimated value of \$37,825.

Deferred outflows for pension increased by \$1,074,246.

Deferred inflows for pension decreased by \$630,434.

The net pension asset was exhausted and a liability resulted with a total increase in liability of \$2,033,139.

Change in fair value of investments was \$156,958.

Pension contribution in the amount of \$28,201 was recognized.

**Development**

Nine trucks were transferred from governmental activities to Development fund where they are operated at a value of \$87,986.

Deferred outflows for pension increased by \$778,295.

Deferred inflows for pension increased by \$56,622.

The net pension liability increased by \$878,084.

Change in fair value of investments was \$1,664.

Pension contribution in the amount of \$15,118 was recognized.

**2018**

**Utility Operations**

Alton/Ben Thomas water pump utility right of way was transferred from governmental activities to Utility Operations fund where it is operated at a cost of \$3,500.

Alton waterworks utility right of way was transferred from governmental activities to Utility Operations fund where it is operated at a cost of \$4,500.

West St. Tammany WWTP right of way was transferred from governmental activities to Utility Operations fund where it is operated at a cost of \$4,400.

West St. Tammany WWTP was partially funded by a grant accounted for in a governmental fund and was transferred to Utility Operations where it is operated at a cost of \$472,776.

A sewer and water system was donated to Tammany Utilities by a developer at an estimated value of \$7,476 and \$40,437, respectively.

Several assets were retired, totaling \$4,600.

Change in fair value of investments was \$10,829.

Pension contribution in the amount of \$25,691 was recognized.

The accompanying notes are an integral part of this statement.

**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Net Position**  
**Component Units, Discretely Presented**  
**December 31, 2019**

	(Major Component Units)			Total Non-Major Component Units	TOTAL Component Units
	St. Tammany Parish Coroner	St. Tammany Parish Library	Mosquito Abatement District		
<b>ASSETS</b>					
Cash and cash equivalents	\$ 811,553	\$ 5,080,741	\$ 6,166,555	\$ 52,018,297	\$ 64,077,146
Investments	-	-	7,525,155	876,417	8,401,572
Receivables (net of allowances for uncollectibles)	128,884	148,398	8,272,614	63,791,219	72,341,115
Due from primary government/component units	-	11,129,716	-	297,197	11,426,913
Inventory	-	-	5,703,440	35,157	5,738,597
Prepaid items	105,030	-	124,485	1,339,431	1,568,946
Restricted assets	-	-	-	3,524,675	3,524,675
Other assets	-	1,981	-	17,312	19,293
Capital assets:					
Land, improvements, and construction in progress	-	473,285	-	17,814,355	18,287,640
Other capital assets, net of depreciation	565,882	2,462,432	7,519,407	75,220,277	85,767,998
<b>TOTAL ASSETS</b>	<b>1,611,349</b>	<b>19,296,553</b>	<b>35,311,656</b>	<b>214,934,337</b>	<b>271,153,895</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred charges - bonds	-	-	-	352,832	352,832
Deferred charges - pension	1,445,783	2,553,292	1,070,212	16,827,166	21,896,453
Deferred charges - OPEB	-	90,102	-	2,164,220	2,254,322
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>1,445,783</b>	<b>2,643,394</b>	<b>1,070,212</b>	<b>19,344,218</b>	<b>24,503,607</b>
<b>LIABILITIES</b>					
Accounts, salaries, and other payables	305,822	453,150	411,883	3,708,337	4,879,192
Payable from restricted assets	-	-	-	212,457	212,457
Due to primary government/component units	379,903	7,432	11,304	388,391	787,030
Unearned revenue	-	-	-	161,567	161,567
Other liabilities	-	-	-	69,876	69,876
Interest payable	-	-	-	549,414	549,414
Long-term liabilities:					
Due within one year	-	-	-	5,192,325	5,192,325
Due in more than one year	1,594,432	4,376,765	1,408,545	113,205,793	120,585,535
<b>TOTAL LIABILITIES</b>	<b>2,280,157</b>	<b>4,837,347</b>	<b>1,831,732</b>	<b>123,488,160</b>	<b>132,437,396</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred charges - pension	103,558	181,554	72,865	7,965,404	8,323,381
Deferred charges - OPEB	-	33,198	-	349,691	382,889
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>103,558</b>	<b>214,752</b>	<b>72,865</b>	<b>8,315,095</b>	<b>8,706,270</b>
<b>NET POSITION</b>					
Net investment in capital assets	565,882	2,935,717	7,519,407	56,622,941	67,643,947
Restricted for:					
Capital projects	-	-	-	775,874	775,874
Debt service	-	-	-	4,319,517	4,319,517
Unrestricted	107,535	13,952,131	26,957,864	40,756,968	81,774,498
<b>TOTAL NET POSITION</b>	<b>\$ 673,417</b>	<b>\$ 16,887,848</b>	<b>\$ 34,477,271</b>	<b>\$ 102,475,300</b>	<b>\$ 154,513,836</b>

The accompanying notes are an integral part of this statement.

**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Activities**  
**Component Units, Discretely Presented**  
**For the Year Ended December 31, 2019**

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Component Units</b>				
St. Tammany Parish Coroner	\$ 6,198,382	\$ 582,124	\$ 27,451	\$ 222,107
St. Tammany Parish Library	11,362,129	113,286	52,524	-
Mosquito Abatement District	8,502,211	-	-	-
Non-Major Component Units	80,333,792	6,170,303	1,088,200	432,583
Total Component Units	<u>\$ 106,396,514</u>	<u>\$ 6,865,713</u>	<u>\$ 1,168,175</u>	<u>\$ 654,690</u>

General Revenues

Property taxes, special purpose (ad valorem, parcel fees, etc.)

Fire insurance tax

State revenue sharing (unrestricted)

Investment earnings

Grants and contributions not restricted to specific programs

Other general revenues

Sale of capital assets

Total General Revenues

Change in Net Position

Net Position - Beginning

Net Position - Ending

The accompanying notes are an integral part of this statement.

(MAJOR COMPONENT UNITS)				
Net (Expenses) Revenues and Changes in Net Position - Component Units				
St. Tammany Parish Coroner	St. Tammany Parish Library	Mosquito Abatement District	Total Non-Major Component Units	TOTAL Component Units
\$ (5,366,700)	\$ -	\$ -	\$ -	\$ (5,366,700)
-	(11,196,319)	-	-	(11,196,319)
-	-	(8,502,211)	-	(8,502,211)
-	-	-	(72,642,706)	(72,642,706)
<u>(5,366,700)</u>	<u>(11,196,319)</u>	<u>(8,502,211)</u>	<u>(72,642,706)</u>	<u>(97,707,936)</u>
-	-	7,867,203	67,040,040	74,907,243
-	-	-	984,194	984,194
-	-	161,588	1,332,180	1,493,768
40,344	56,233	355,984	1,220,337	1,672,898
4,925,791	11,513,372	-	3,203,509	19,642,672
8,514	13,077	248,979	3,496,536	3,767,106
-	-	-	3,628	3,628
<u>4,974,649</u>	<u>11,582,682</u>	<u>8,633,754</u>	<u>77,280,424</u>	<u>102,471,509</u>
<u>(392,051)</u>	<u>386,363</u>	<u>131,543</u>	<u>4,637,718</u>	<u>4,763,573</u>
<u>1,065,468</u>	<u>16,501,485</u>	<u>34,345,728</u>	<u>97,837,582</u>	<u>149,750,263</u>
<u>\$ 673,417</u>	<u>\$ 16,887,848</u>	<u>\$ 34,477,271</u>	<u>\$ 102,475,300</u>	<u>\$ 154,513,836</u>



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**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of Government-wide 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. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other non-exchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

**B. Reporting Entity**

St. Tammany Parish, Louisiana (the Parish) serves as the financial reporting entity for the Parish and is governed by an elected president and fourteen-member council. The accompanying financial statements present the Parish and its component units, entities for which the government is considered to be financially accountable.

GASB has set forth criteria to be considered in determining when a potential component unit should be included in the financial statements of a primary government. These criteria include:

1. The primary government is financially accountable if it appoints a voting majority of the organization's governing body *and* (a) it is able to impose its will on that organization *or* (b) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.
2. The primary government is financially accountable if an organization is fiscally dependent on it *and* there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government regardless of whether the organization has (a) a separately elected governing board, (b) a governing board appointed by a higher level of government, or (c) a jointly appointed board.
3. The primary government may determine, through exercise of management's professional judgment, that an organization that does not meet the specific financial accountability criteria should be included as a component unit to prevent the reporting entity's financial statements from being misleading. This determination should be based on the nature and significance of the organization's relationship with the primary government.

The existence of any one of the following conditions clearly indicates that a primary government has the ability to impose its will on an organization:

1. The ability to remove appointed members of the organization's governing board at will.
2. The ability to modify or approve the budget of the organization.
3. The ability to modify or approve rate or fee changes affecting revenues, such as water usage rate increases.
4. The ability to veto, overrule, or modify the decisions of the organization's governing body.
5. The ability to appoint, hire, reassign, or dismiss those persons responsible for the day-to-day operations (management) of the organization.

An organization has a financial benefit or burden relationship with the primary government if, for example, any one of these conditions exists:

1. The primary government is legally entitled to or can otherwise access the organization's resources.
2. The primary government is legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide financial support to, the organization.
3. The primary government is obligated in some manner for the debt of the organization.

In determining if the organization is fiscally dependent on the primary government, if the organization must have the approval of the primary government for any one of the following, it is fiscally dependent:

1. Determine the budget
2. Levy taxes or set rates or charges
3. Issue bonded debt

ST. TAMMANY PARISH, LOUISIANA  
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A component unit should be included in the reporting entity's financial statements using the blending method in any of these circumstances:

1. The component unit's governing body is substantively the same as the governing body of the primary government *and* (a) there is a financial benefit or burden relationship between the primary government and the component unit, or (b) management of the primary government has operational responsibility for the component unit.
2. The component unit provides services entirely, or almost entirely, to the primary government or otherwise exclusively, or almost exclusively, benefits the primary government even though it does not provide services directly to it.
3. The component unit's total debt outstanding, including leases, is expected to be repaid entirely or almost entirely with resources of the primary government.

The Parish does not report any blended component units using these criteria. Discretely presented component units are presented in a separate column in the government-wide financial statements (see note below for description) to emphasize that they are legally separate from the government.

Based on the previous criteria, the Parish has determined that the following organizations are component units and should be included in the Parish's financial statements:

**Discretely presented component units.** St. Tammany Parish appoints the voting majority of the governing board and is able to impose its will by removing board members at will for the following:

Fire Protection District Nos. 3, 6, 7, 12, and 13

Recreation District Nos. 1, 2, 4, 6, 7, 11, 12, 14, and 16

Mosquito Abatement District

St. Tammany Parish Library

Sewerage District Nos. 1, 2, and 4

Water District Nos. 2 and 3

St. Tammany Parish appoints the voting majority of the governing board and is able to impose its will by approving the budget for Sub-Drainage District No. 1 of Drainage District No. 3.

The St. Tammany Parish Coroner's office has been included as a discretely presented component unit because it is fiscally dependent on the Parish and a financial benefit or burden relationship exists. The Parish has levied an ad valorem tax to be used for the construction and operations of the Coroner's office as well as issued bonded debt secured by this tax.

The Parish has also included Fire Protection District Nos. 1, 2, 4, 5, 8, 9, and 11. State law requires that when a fire district's boundaries include a municipality, two board members are appointed by the Parish and two by the municipality. Those four members appoint an additional two members. Although these Districts are fiscally dependent by not being able to incur bonded debt or place an item on the ballot without Parish approval, there is no financial benefit or burden relationship with the Parish. The Parish believes it would be misleading to exclude these Districts since some of the Fire Districts must be included and these Districts in total comprise the fire protection for our Parish.

Fund financial statements are included in the Other Supplementary Information section of this report for Sub-Drainage District Number 1 of 3. Separate financials are not issued for this district since St. Tammany Parish performs administrative and accounting services for the district. All other discretely presented component units' complete financial information can be obtained at the Office of the Legislative Auditor of the State of Louisiana, 1600 North Third Street, Baton Rouge, LA 70802, at the Legislative Auditors web site, [www.la.state.la.us/](http://www.la.state.la.us/) or from the St. Tammany Parish Government Department of Finance, P.O. Box 628, Covington, LA 70434.

**Related organizations.** Organizations for which a primary government is accountable because that government appoints a voting majority of the board, but are not financially accountable, are related organizations.



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The following are considered to be related organizations because the Parish appoints the voting majority of the governing board; however, the Parish is not able to impose its will nor do the organizations have a financial benefit or burden relationship with the Parish:

Drainage District Nos. 2, 4, and 5  
Sub-Drainage District Nos. 1, 2, 3, 4, and 5 of Gravity Drainage District No. 5  
Gravity Drainage District Nos. 5 and 6  
Hospital Service District No. 1  
St. Tammany Parish Development District

**C. Basis of Presentation – Government-wide Financial Statements**

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds and proprietary funds. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

As discussed earlier, the Parish has thirty discretely presented component units which are presented in one column in the government-wide financial statements. Three of these component units (i.e., St. Tammany Parish Coroner, St. Tammany Parish Library, and Mosquito Abatement District) are considered major component units and are presented separately in the component unit financial statements.

**D. Basis of Presentation – Fund Financial Statements**

The fund financial statements provide information about the government's funds and component units. Separate statements for each fund category – governmental, proprietary, and component units – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds as well as major component units. Major individual governmental and enterprise funds and major component units are reported as separate columns in the fund financial statements. All remaining governmental and enterprise funds and component units are aggregated and reported as non-major funds or component units.

The Parish reports the following major governmental funds:

**General Fund (000)** accounts for all financial transactions except those required to be accounted for in another fund and includes general revenues such as ad valorem tax, severance tax, and occupational/liquor/insurance/other licenses, as well as cable franchise fees, contributions, fines, and miscellaneous revenues.

**Public Works Fund (100)** accounts for a portion of the Sales Tax District No. 3 sales tax levied for constructing, acquiring, extending, improving, maintaining and/or operating (i) roads, streets, bridges, (ii) drains and drainage facilities including all necessary land, equipment and furnishings of any of said Public Works, improvements and facilities, and further including allocations to municipalities under intergovernmental agreements relating to annexations, revenue sharing areas, and growth management areas.

**Hwy 21 Economic Development District (123-2025)** accounts for the additional sales tax levy of three quarters of one percent in the District to be used for economic development projects.

**St. Tammany Parish Library Fund (128)** accounts for the property tax levied for constructing, acquiring, improving, maintaining and/or operating public library facilities, furnishings and equipment, and otherwise supporting the public library system in the Parish. The funds are transferred to the Library as they are received.

**Capital Improvements – General Fund (200-4640)** accounts for the portion of the Sales Tax District No. 3 sales tax dedicated to construction of major roadways, bridges, drains and drainage facilities Parish-wide, which provide a benefit to all citizens of the Parish.

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The Parish reports the following major enterprise fund:

**Utility Operations Fund (502)** accounts for receipts and disbursements relating to the operations of sewer and water facilities owned by the Parish.

The Parish also reports the following non-major enterprise fund:

**Development Fund (507)** accounts for receipts and disbursements relating to the operations of Development, Permits, and Planning by the Parish.

Additionally, the Parish reports the following fund types:

**Special Revenue Funds** are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

**Debt Service Funds** are used to account for and report financial resources that are restricted or committed to expenditures for principal and interest.

**Capital Project Funds** are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

**Permanent Funds** are used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs.

**Enterprise Funds** are used to report activities for which a fee is charged to external users for goods or services.

**Internal Service Funds** are used to account for building operations and insurance activities, provided by one department to other departments or governments on a cost-reimbursement basis.

During the course of operations, the Parish has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

The internal service funds provide services to the governmental funds. Accordingly, these funds are included in the governmental activities. Pursuant to GASB 34, the internal activities have been eliminated in order to avoid the grossing-up effect of a straight inclusion. Interfund services provided by governmental funds to enterprise funds are not eliminated in the process of consolidation.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

**E. Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the 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.

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The 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 ninety 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, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Sales and use taxes are recorded when the taxpayer liability has been incurred. Interest income on investments held at year-end is accrued. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met. All other revenue items are considered to be measurable and available only when received by the Parish. The proprietary funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

**F. Budgetary Information**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. The budgets for the capital project and permanent funds are appropriated on a project-length basis through the capital budget. At any time during the fiscal year, the President or Director may transfer part or all of any unencumbered appropriation within funds or departments. The budgetary level of control for the General Fund and special revenue fund for Public Works is at the department level. Appropriations can be transferred within each department, but not from one department to another without Council action by ordinance. The budgetary level of control for all other governmental funds is at the fund level, meaning appropriations can be transferred within the fund, but not to another fund without Council action by ordinance.

Every appropriation, except an appropriation for a capital expenditure, shall lapse at the close of the fiscal year to the extent that it has not been expended or encumbered. An appropriation for a capital expenditure shall continue in force until the purpose for which it was made has been accomplished or abandoned. The purpose of any such appropriations shall be deemed abandoned if three years pass without any disbursement from or encumbrance of the appropriation.

**G. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balances**

**1. Cash and Cash Equivalents**

The Parish's cash and cash equivalents include amounts in petty cash, non-interest bearing demand deposits, and interest bearing demand deposits. The Parish maintains pooled cash accounts that are available for use by all funds, except those restricted by statutes or other legal reasons. Restricted assets represent cash held in separate bank accounts which are restricted according to applicable bond and debt indenture agreements or as required by Louisiana Revised Statutes for debt service funds.

**2. Investments**

State law allows the Parish to invest in collateralized certificates of deposits, government backed securities, commercial paper, the State sponsored investment pool, and mutual funds consisting solely of government backed securities. Investments of the Parish consist primarily of collateralized certificates of deposits, U.S. Treasury obligations and obligations of the U.S. agencies. Investments are reported at cost or fair value, depending on the type of investment.

**3. Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenses/expenditures when consumed rather than when purchased.

**4. Permanently Restricted Net Assets**

The Parish has permanently restricted net assets consisting of sale proceeds and investment earnings from the Cane Bayou Mitigation Bank. These assets are required to be held in perpetuity. For more information see Note III.Q. Cane Bayou Mitigation Bank.

ST. TAMMANY PARISH, LOUISIANA  
Notes to the Financial Statements 2019

**5. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their acquisition value at the date of donation.

The capitalization threshold for infrastructure, such as road improvements, is \$25,000 per asset. All donated infrastructure is recorded as a capital asset regardless of the value at the time of acquisition.

The Parish began the majority of the reconstruction of Parish roads after the voters of St. Tammany Parish passed a two percent (2%) sales tax used specifically for this purpose in 1986. The actual records of these capital projects were obtained for projects completed from 1988 to the present and were used to determine historical cost. Roads taken into inventory by donation from a developer of a new subdivision prior to 1988 were valued at estimated historical cost. The estimated historical cost was determined by using current construction costs, as determined by the St. Tammany Parish Department of Engineering, and the Consumer Price Index.

Bridges were valued using estimated historical cost. The Louisiana Department of Transportation and Development maintains a listing of Parish Bridges that includes the construction date and estimated replacement cost. Using this list, along with the Consumer Price Index, historical cost was estimated.

Estimated fair value is used to record the cost of land under roads at the time of donation. This estimate is determined by using the average assessed value of unimproved land in the Parish. The assessed value closely approximates 10% of the fair value, which was \$9,821/acre for 2019. The actual length and width of the road is known, and the width of the land generally includes an additional four feet each side for shoulder and ditch. Square footage of land, including shoulder and ditch, is used to determine value.

All capital assets, other than land and construction in progress, are depreciated using the straight-line method. The mid-year convention is used for infrastructure. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized. The following table states the Parish's capitalization thresholds and estimated useful lives of capital assets:

<u>Description</u>	<u>Capitalization Threshold</u>	<u>Estimated Useful Lives</u>
Land & Building Improvements	\$ 25,000	20 years
Buildings	25,000	40 years
Water & Sewer Systems	25,000	25 years
Office Equipment, Other Equipment	5,000	7 years
Vehicles	5,000	5 years
Heavy Equipment	5,000	7 years
Infrastructure:		
Overlays	25,000	10 years
Roads	25,000	20 years
Bridges	25,000	30 years
Other	25,000	20-30 years

**6. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The Parish has four items that qualify for reporting in this category, which are the deferred charges on: bonds, pension, OPEB, and state revenue sharing. Deferred charges on bonds result from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. Deferred charges on pensions result from participating in defined benefit pension plans. For more information, see footnote III. F – Pension Plan. Deferred charges on OPEB result from the OPEB plan administered by the Parish. For more information, see footnote III.G – Post-employment Healthcare Benefits. Deferred charges on state revenue sharing result from the costs for pension and commission, which are to be deducted from state revenue sharing payments to be received after the ninety-day availability period.

**ST. TAMMANY PARISH, LOUISIANA**  
**Notes to the Financial Statements 2019**

In addition to liabilities, the statement of financial net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of financial position that applies to a future period and so will *not* be recognized as an inflow of resources (revenue) until that time. The Parish has two types of items that qualify for reporting in this category, which are deferred charges on pensions and OPEB reported in the government-wide Statement of Net Position. Deferred charges on these items result from participating in defined benefit pension plans and other post-employment benefit plans. For more information, see footnote III. F – Pension Plan and III. G – Post-Employment Health Care Benefits.

The Parish has another type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: ad valorem/parcel fees and state revenue sharing. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

**7. Net Position Flow Assumptions**

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. The Parish’s policy is to consider restricted – net position to have been depleted before unrestricted – net position is applied.

**8. Fund Balance Flow Assumptions**

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. The Parish’s policy is to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

**9. Fund Balance Policies**

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The Parish itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Parish’s highest level of decision-making authority. The Parish Council is the highest level of decision-making authority of the Parish that can, by adoption of an ordinance, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

The Parish has the following policies for maintaining a minimum fund balance:

<b>Fund:</b>	<b>Policy:</b>
General Fund (000)	4 months of operating expenditures prior to any cost recovery, plus two million for cash flow for grants and one million for contingencies
Public Works (100)	3 months of gross of revenue including amounts for debt and capital
Drainage (101)	1 year of gross revenue including amounts for capital
Environmental Services (102)	3 months of gross revenue
Public Health (111)	1 year of gross revenue
Animal Services (112)	1 year of gross revenue

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Fund:	Policy:
Economic Development (122)	3 months of gross revenue
Hwy 21 Economic Development District (123-2025)	3 months of gross revenue
St. Tammany Parish Coroner (126)	1 year of gross revenue
Lighting Districts (190)	1 year of gross revenue
Debt Service Funds (all)	In accordance with bond ordinances

**H. Revenues and Expenditures/Expenses**

**1. Program Revenues**

Amounts reported as *program revenues* include: (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes except for some specially assessed property taxes, which are classified as program revenues. Property taxes assessed in the Lighting Districts are classified as program revenues because the residents of these districts directly benefit from the installation and maintenance of lighting in their district.

**2. Taxes**

**Property Taxes** – Property taxes are levied on a calendar year basis. On May 2, 2019 the taxes were levied for the 2019 calendar year. They are due on December 31<sup>st</sup> of each year, and are considered delinquent on January 1<sup>st</sup>, which is the lien date. The Parish records 99% of property tax billed as collectible.

**Sales Taxes** – Sales taxes are due the month after sale and recognized in the month the liability is incurred. All sales taxes received by the Parish are dedicated for a specific purpose outlined below:

Pursuant to a tax proposition renewed by the voters on July 16, 2005, the Parish levies a two percent (2%) sales and use tax in Sales Tax District No. 3 (the District) through November 2031. This District includes all unincorporated areas of the Parish at the time the proposition was originally passed in 1986. Net proceeds are to be used for constructing, acquiring, extending, improving, maintaining and/or operating (i) roads, streets and bridges and (ii) drains and drainage facilities, including acquiring all necessary land, equipment and furnishings for any of said public works, improvements and facilities, and further including allocations to municipalities under intergovernmental agreements relating to annexations, revenue sharing areas, and growth management areas.

**3. Compensated Absences**

**Annual Leave** – Employees of the Parish earn annual vacation leave at varying rates according to years of service. Unused annual leave may be accumulated from year to year up to 240 hours. Annual leave is awarded annually at the beginning of the calendar year. Upon termination of services, employees are paid for unused annual vacation leave, except for leave awarded during that year, from an internal service fund.

**Sick Leave** – Sick leave is accrued at the rate of nine days per year. Unused sick leave may be accumulated from year to year up to 240 hours. Sick leave accrued prior to December 31, 2014 is compensable. An employee with three or more years of continuous service and whose employment is terminated in good standing may request and shall receive payment of unused compensable accumulated sick leave, the amount of which shall be payment for one work day for each three work days of unused compensable accumulated sick leave. The remaining 2/3 of compensable sick leave not paid for, provided the employee is vested with ten (10) or more years of service, will be deposited into the post-employment health plan to be used solely for the purpose of payment of post-employment medical premiums. All sick leave accrued beginning January 1, 2015 is non-compensable and shall be forfeited upon employment separation.

**Compensated Absences Liability** – The liability for such leave is reported as incurred in the government-wide and proprietary fund financial statements. The liability for compensated absences includes salary-related benefits, where applicable.

**4. Proprietary Funds Operating and Non-operating Revenues and Expenses**

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary

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fund's principal ongoing operations. The operating revenue for the Utility Operations enterprise fund consists primarily of sewer and water usage fees, connection fees, and garbage collection fees and the operating revenue for the Development Fund consists of development fees and permits. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

**I. Pensions**

For the 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 and changes in fiduciary net position of the defined benefit pension plan in which the Parish participates has been determined on the same basis as they are reported by the defined benefit pension plan. 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.

**II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**A. Explanation of certain differences between the governmental funds Balance Sheet and the government-wide Statement of Net Position**

The governmental funds Balance Sheet includes a reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide Statement of Net Position. One element of that reconciliation explains that “capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.” The details of this \$383,544,898 are as follows:

Capital assets, not being depreciated	\$ 124,104,309
Capital assets being depreciated	527,353,117
Less: Accumulated depreciation	<u>(267,912,528)</u>
<i>Net adjustment to increase fund balance – total governmental funds to arrive at net position – governmental activities</i>	<u><u>\$383,544,898</u></u>

Another element of that reconciliation states that “other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.” The details of this \$993,080 difference are as follows:

Deferred inflows of resources - ad valorem/parcel fees and state revenue sharing	\$ 1,746,320
Deferred outflows of resources - state revenue sharing	(16,180)
Less amounts due to outside agencies:	
Library	(559,912)
STARC/Council on Aging	<u>(177,148)</u>
<i>Net adjustment to increase fund balance – total governmental funds to arrive at net position – governmental activities</i>	<u><u>\$ 993,080</u></u>

Another element of that reconciliation explains that “long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore, are not reported in the funds.” The details of this \$90,316,370 difference are as follows:

Accrued interest payable	\$ 298,339
Impact fee credits due	9,152,288
Bonds payable and certificates of indebtedness	71,075,000
Premium on bonds (amortized as reduction of interest expense)	6,457,363
Prepaid insurance on bonds (amortized over life of debt)	(121,149)
OPEB liability	3,769,319
Pension liability	15,316,817
Deferred inflows of resources – pension	987,649
Deferred outflows of resources – pension	(13,576,149)
Deferred charges on refunding (amortized over life of debt)	<u>(3,043,107)</u>
<i>Net adjustment to decrease fund balance – total governmental funds to arrive at net position – governmental activities</i>	<u><u>\$ 90,316,370</u></u>

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**B. Explanation of certain differences between the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances, and the government-wide Statement of Activities**

The governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances includes a reconciliation between *net change in fund balances – total governmental funds* and *change in net position of governmental activities* as reported in the government-wide Statement of Activities. One element of that reconciliation explains, “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. This is the amount by which depreciation exceeded capital outlay in the current period.” The details of this \$4,836,063 difference are:

Capital outlay	\$(36,920,022)
Depreciation expense	41,756,085
	41,756,085
<i>Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities</i>	<u>\$ 4,836,063</u>

The next element of the reconciliation states “Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.” This difference of \$664,850 includes the following:

Pension revenue	\$263,710
Forfeited impact fee credits	210,496
Ad valorem tax/parcel fees recognized current year	1,469,608
Ad valorem tax/parcel fees recognized prior year	(1,278,226)
State revenue sharing recognized current year	276,712
State revenue sharing recognized prior year	(277,450)
	(277,450)
<i>Net adjustment to increase net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities</i>	<u>\$ 664,850</u>

Another element of that reconciliation states “The net effect of various miscellaneous transactions involving capital assets is to decrease net position.” This difference of \$254,718 includes the donation of capital assets, which includes roadways and land, and the loss on roads undergoing complete re-construction and on vehicles before they have been fully depreciated. It also includes capital assets transferred to internal service funds or enterprise funds that were paid for by governmental funds. The assets paid out of capital project funds or special revenue funds that are associated with buildings were transferred to the internal service fund that accounts for the buildings’ operations. The Parish also received various grants, accounted for in special revenue funds, for utility operations related projects, and those assets were transferred to the Utility Operations fund that accounts for their operations. The details of this difference are as follows:

Donation of capital assets	\$ (2,746,317)
Capital contribution to other funds	1,003,566
Purchase of mitigation credits	243,600
Loss on roads and vehicles	1,753,869
	1,753,869
<i>Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities</i>	<u>\$ 254,718</u>

Another element of that reconciliation states “The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.” The details of this \$31,492,704 difference are as follows:

Principal repayments:	
General obligation bonds	(\$ 965,000)
Sales tax bonds	(2,180,000)
Revenue bonds	(290,000)
Impact fee credits used	(62,573)
Issuance of debt:	
Impact fee credits	38,088
Issuance of bonds	34,952,189
	34,952,189
<i>Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities</i>	<u>\$31,492,704</u>



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Another element of that reconciliation states, “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.” The details of this \$3,239,644 difference are as follows:

Interest expense	\$ 298,339
Amortization of prepaid insurance	7,792
Amortization of deferred charges on refunding	180,602
Pension expense	3,579,376
OPEB funded by an Internal Service Fund	(500,000)
Amortization of premiums on bonds payable	(403,130)
State revenue sharing expenses Parish operating funds recognized in current year	16,180
State revenue sharing expenses Parish operating funds recognized in prior year	(16,426)
State revenue sharing expenses to outside agencies: Library, STARC, and Council on Aging current year	(6,854)
State revenue sharing expenses to outside agencies: Library, STARC, and Council on Aging prior year	6,958
Ad valorem and state revenue sharing due to outside agencies: Library, STARC, and Council on Aging recognized in current year	743,914
Ad valorem and state revenue sharing due to outside agencies: Library, STARC, and Council on Aging recognized in prior year	(667,107)
<i>Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities</i>	\$3,239,644

**III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS**

**A. Cash Deposits with Financial Institutions**

At December 31, 2019, the Parish had cash and cash equivalents (book balances) totaling \$122,283,370 as follows:

	<b>Primary Government</b>
Non-Interest Bearing Demand Deposits	\$4,226,780
Interest Bearing Demand Deposits	118,056,090
Other	500
<b>Total</b>	<b>\$122,283,370</b>

Under state law, these deposits (or the resulting bank balances) 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 the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Custodial credit risk is the risk that, in the event of a bank failure, the government’s deposits may not be returned. The Parish’s deposit policy for custodial credit risk follows the requirements under state law. As of December 31, 2019, none of the primary government’s bank balance of \$121,654,364 was exposed to custodial credit risk as \$121,404,364 was collateralized by securities held by the Federal Reserve Bank in the government’s name, and the remainder was insured by FDIC.

**B. Investments**

As of December 31, 2019, the Parish had the following investments that are in an internal investment pool:

<b>Investment</b>	<b>Maturity Date</b>	<b>Fair Value</b>
Certificate of Deposit	01/12/20	\$175,000
Certificate of Deposit	01/31/20	10,000,000
Certificate of Deposit	02/26/20	10,000,000
Certificate of Deposit	03/12/20	10,000,000
Federal Farm Credit Bank	01/06/20	4,499,640
Federal Farm Credit Bank	03/02/20	2,333,599
Federal Farm Credit Bank	04/13/20	3,996,480
Federal Farm Credit Bank	05/18/20	3,994,760
Federal Farm Credit Bank	07/13/20	2,995,830
Federal Farm Credit Bank	08/24/20	3,989,920
Federal Farm Credit Bank	12/14/20	3,996,840
Federal Farm Credit Bank	08/05/21	2,250,450

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<b>continued</b>		
<b><u>Investment</u></b>	<b><u>Maturity Date</u></b>	<b><u>Fair Value</u></b>
Federal Farm Credit Bank	11/16/21	4,000,000
Federal Farm Credit Bank	06/03/22	6,258,250
Federal Farm Credit Bank	09/09/22	2,100,567
Federal Farm Credit Bank	08/28/23	12,500,500
Federal Farm Credit Bank	11/05/24	4,486,500
Federal Farm Credit Bank	12/17/25	2,500,200
Federal Home Loan Bank	09/14/20	1,897,701
Federal Home Loan Bank	09/23/20	1,498,200
Federal Home Loan Bank	10/26/20	3,993,720
Federal Home Loan Bank	12/23/24	1,999,160
Federal Home Loan Mortgage Corporation	09/30/20	2,498,575
Federal Home Loan Mortgage Corporation	12/16/21	1,998,460
Federal Home Loan Mortgage Corporation	04/08/22	10,016,905
Federal Home Loan Mortgage Corporation	04/26/24	2,009,260
Federal National Mortgage Association	02/25/20	3,997,600
Federal National Mortgage Association	03/30/20	3,996,400
Federal National Mortgage Association	06/16/20	3,998,760
Federal National Mortgage Association	07/13/20	1,996,900
Federal National Mortgage Association	11/13/20	3,000,930
Federal National Mortgage Association	12/30/20	3,989,320
Federal National Mortgage Association	10/27/21	1,992,400
Federal National Mortgage Association	01/05/22	14,107,940
Federal National Mortgage Association	02/14/22	2,001,860
Federal National Mortgage Association	10/28/22	4,001,600
Treasury Note	11/15/20	17,014,620
Treasury Note	05/31/21	9,969,500
Treasury Note	06/30/21	3,972,040
<b>Total Investments</b>		<b><u><u>\$190,030,387</u></u></b>

The difference of \$201,836 between the investment balance on the Statement of Net Position and this listing is due to Sub-Drainage Dist. No. 1 of 3 participating in the Parish's investment pool.

The investments in the Federal Farm Credit Bank, Federal Home Loan Bank, Federal Home Loan Mortgage Corporation, Treasury Notes, and Federal National Mortgage Association all have a credit rating of AA+ from Standard & Poor's or Aaa from Moody's Investors Service.

*Interest Rate Risk.* The Parish's policy limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates by structuring the portfolio to meet cash requirements.

*Credit Risk.* The Parish's policy for credit risk or investment choices follows the requirements under state law which limits investments to the following:

1. Direct United States Treasury obligations
2. Bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by federal agencies and provided such obligations are backed by the full faith and credit of the United States of America
3. Bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by U.S. government instrumentalities, which are federally sponsored
4. Direct security repurchase agreements or any federal book entry only securities
5. Time certificates of deposit of any bank domiciled or having a branch office in the state of Louisiana, savings accounts or shares of savings and loan associations and savings banks
6. Mutual or trust fund institutions which are registered with the SEC and which have underlying investments consisting solely of and limited to securities of the United States government or its agencies
7. 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
8. Investment grade commercial paper of domestic United States corporations
9. LAMP

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*Concentration of Credit Risk.* The Parish's policy on the amount the Parish may invest in any one issuer is to diversify its holdings to manage the concentration of credit risk. The Parish's investments in Certificates of Deposit, Federal Farm Credit Bank, Federal Home Loan Bank, Federal Home Loan Mortgage Corporation, Federal National Mortgage Association, and Treasury Notes are 15.88%, 31.52%, 4.94, 8.70%, 22.67%, and 16.29%, respectively, of total investments.

**Fair Value Measurement**

The Parish categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The following table sets forth by level within the fair value hierarchy the Parish's assets at fair value as of December 31, 2019:

	December 31, 2019	Fair Value Measurement Using:		
		Level 1	Level 2	Level 3
Certificate of Deposits	\$30,175,000	\$ -	\$30,175,000	\$ -
Federal Farm Credit Bank	59,903,536	-	59,903,536	-
Federal Home Loan Bank	9,388,781	1,999,160	7,389,621	-
Federal Home Loan Mortgage Corporation	16,523,200	1,998,460	14,524,740	-
Federal National Mortgage Association	43,083,710	16,100,340	26,983,370	-
U.S. Treasury Notes	30,956,160	30,956,160	-	-
<b>Total</b>	<b>\$190,030,387</b>	<b>\$51,054,120</b>	<b>\$138,976,267</b>	<b>\$ -</b>

The valuation process for Level 2 involves inputs other than quoted prices included within Level 1 that are observable for the asset, either directly or indirectly. Level 2 inputs include quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets where there isn't sufficient activity, and/or where price quotations vary substantially either over time or among market makers (some brokered markets, for example), or in which little information is released publicly. Level 2 inputs other than quoted prices that are observable for the asset may include observable and commonly quoted interest rates, yield curves, volatilities, prepayment speeds, loss severities, credit risks, default rates, inputs that are derived principally from or corroborated by observable market data, and similar information. A Level 2 designation requires that all inputs and/or adjustments are observable and documentable in the marketplace. When one or more inputs or adjustments are required to price an investment holding and such inputs are not sufficiently observable or documentable to meet standards for a Level 2 price, the investment is designated as Level 3.

**C. Receivables**

The primary government's receivables of \$56,973,319 (net of allowances of \$79,860 recorded in the General Fund, \$584 in Non-major Special Revenue Funds, \$7,192 in the Utility Operations Fund, and \$289,414 in the Development Fund) at December 31, 2019, are as follows:

Class of Receivable	Taxes			Inter-Governmental	Interest	Other	Total
	Ad Valorem/ Parcel Fees	Sales and Use Tax	Other Tax				
<b>Governmental activities:</b>							
General Fund (000)	\$5,045,595	\$ -	\$742,227	\$935,508	\$108,014	\$37,225	\$6,868,569
Public Works (100)	-	9,522,324	27,244	766,009	112,137	8,771	10,436,485
Hwy 21 Economic Dev. Dist. (123-2025)	-	136,798	-	-	-	-	136,798
St. Tammany Parish Library (128)	12,297,775	-	-	178,095	-	-	12,475,870
Capital Improvements-General (200-4640)	-	-	-	225,060	202,414	-	427,474
Non-major Special Revenue Funds	20,352,740	28,436	27,050	1,900,568	86,715	360,305	22,755,814
Non-major Capital Projects Funds	-	-	-	1,694,981	624,432	26,024	2,345,437
Internal Service Funds	-	-	-	3,147	206,681	61,811	271,639
<b>Total governmental activities</b>	<b>37,696,110</b>	<b>9,687,558</b>	<b>796,521</b>	<b>5,703,368</b>	<b>1,340,393</b>	<b>494,136</b>	<b>55,718,086</b>
<b>Business-type activities:</b>							
Utility Operations	-	-	-	-	135,436	1,107,872	1,243,308
Development	-	-	-	-	9,265	2,660	11,925
<b>Total business-type activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>144,701</b>	<b>1,110,532</b>	<b>1,255,233</b>
<b>Total Primary Government</b>	<b>\$37,696,110</b>	<b>\$9,687,558</b>	<b>\$796,521</b>	<b>\$5,703,368</b>	<b>\$1,485,094</b>	<b>\$1,604,668</b>	<b>\$56,973,319</b>

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**D. Capital Assets**

Capital assets and depreciation activity as of and for the year ended December 31, 2019, for the primary government are as follows:

<b>Primary Government Governmental Activities:</b>	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Re-classes</b>	<b>Ending Balance</b>
Capital assets, not being depreciated:					
Land	\$33,376,076	\$935,368	(\$244,047)	(\$75,492)	\$33,991,905
Land Improvements-non-exhaustible	107,122	-	-	-	107,122
Construction in Progress	1,856,042	5,011,924	-	(277,313)	6,590,653
Infrastructure:					
Land	34,290,206	9,916,392	(875,919)	9,500	43,340,179
Other infrastructure-non-exhaustible	12,589,191	45,541	-	-	12,634,732
Construction in Progress	38,342,994	18,322,752	(258,052)	(28,967,976)	27,439,718
<i>Total capital assets, not being depreciated</i>	<u>120,561,631</u>	<u>34,231,977</u>	<u>(1,378,018)</u>	<u>(29,311,281)</u>	<u>124,104,309</u>
Capital assets being depreciated:					
Land Improvements	7,734,939	-	-	(296,350)	7,438,589
Buildings	50,438,609	-	(191,213)	-	50,247,396
Building Improvements	5,634,694	-	(102,827)	(597,955)	4,933,912
Water and Sewer Systems	632,317	-	-	44,870	677,187
Vehicles	4,671,407	16,077	-	(563,999)	4,123,485
Machinery and Equipment	28,765,327	2,969,426	(302,440)	(462,791)	30,969,522
Office/Other Equipment	12,111,278	71,442	(688,473)	(131,713)	11,362,534
Infrastructure:					
Roads	337,215,609	2,133,817	(3,992,749)	20,178,412	355,535,089
Other	53,656,023	-	(370,685)	8,780,065	62,065,403
<i>Total capital assets being depreciated</i>	<u>500,860,203</u>	<u>5,190,762</u>	<u>(5,648,387)</u>	<u>26,950,539</u>	<u>527,353,117</u>
Less accumulated depreciation for:					
Land Improvements	(3,557,253)	(414,512)	-	220,644	(3,751,121)
Buildings	(19,588,014)	(1,347,670)	191,213	-	(20,744,471)
Building Improvements	(1,172,698)	(272,923)	102,827	26,770	(1,316,024)
Water and Sewer Systems	(248,471)	(37,814)	-	7,581	(278,704)
Vehicles	(3,935,018)	(282,131)	-	476,014	(3,741,135)
Machinery and Equipment	(23,883,583)	(1,824,082)	295,407	494,455	(24,917,803)
Office/Other Equipment	(9,576,637)	(744,410)	687,733	131,712	(9,501,602)
Infrastructure:					
Roads	(158,266,703)	(34,141,965)	3,949,063	-	(188,459,605)
Other	(12,557,778)	(2,690,578)	46,293	-	(15,202,063)
Total accumulated depreciation	<u>(232,786,155)</u>	<u>(41,756,085)</u>	<u>5,272,536</u>	<u>1,357,176</u>	<u>(267,912,528)</u>
<i>Total capital assets being depreciated, net</i>	<u>268,074,048</u>	<u>(36,565,323)</u>	<u>(375,851)</u>	<u>28,307,715</u>	<u>259,440,589</u>
<b>Internal Service Funds:</b>					
Capital assets, not being depreciated:					
Land	9,049,220	-	-	75,492	9,124,712
<i>Total capital assets, not being depreciated</i>	<u>9,049,220</u>	<u>-</u>	<u>-</u>	<u>75,492</u>	<u>9,124,712</u>
Capital assets being depreciated:					
Land Improvements	614,139	-	-	296,350	910,489
Buildings	81,432,483	-	-	-	81,432,483
Building Improvements	19,950,143	-	-	768,829	20,718,972
Vehicles	58,950	-	-	16,401	75,351
Machinery and Equipment	589,777	26,279	-	117,986	734,042
Office/Other Equipment	3,361,159	-	(74,500)	227,661	3,514,320
<i>Total capital assets being depreciated</i>	<u>106,006,651</u>	<u>26,279</u>	<u>(74,500)</u>	<u>1,427,227</u>	<u>107,385,657</u>
Less accumulated depreciation for:					
Land Improvements	(392,888)	(56,282)	-	(220,643)	(669,813)
Buildings	(31,296,766)	(2,258,237)	-	-	(33,555,003)
Building Improvements	(6,221,921)	(1,050,396)	-	(26,771)	(7,299,088)
Vehicles	(44,926)	(4,207)	-	(16,401)	(65,534)

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**Primary Government (continued)**

<b>Internal Service Funds:</b>	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Re-classes</b>	<b>Ending Balance</b>
Machinery and Equipment	(488,845)	(55,476)	-	(117,986)	(662,307)
Office/Other Equipment	(2,764,647)	(217,178)	74,500	(227,662)	(3,134,987)
Total accumulated depreciation	(41,209,993)	(3,641,776)	74,500	(609,463)	(45,386,732)
<i>Total capital assets being depreciated, net</i>	64,796,658	(3,615,497)	-	817,764	61,998,925
<i>Total Capital Assets Internal Service Funds, net</i>	73,845,878	(3,615,497)	-	893,256	71,123,637
<i>Total Capital Assets Governmental Activities, net</i>	\$462,481,557	(\$5,948,843)	(\$1,753,869)	(\$110,310)	\$454,668,535
<b>Business-type Activities:</b>					
Capital assets, not being depreciated:					
Land	\$68,660	\$ -	\$ -	\$ -	\$68,660
Land Infrastructure	521,300	-	-	-	521,300
Construction in Progress	2,098,120	656,314	-	(180,337)	2,574,097
<i>Total capital assets, not being depreciated</i>	2,688,080	656,314	-	(180,337)	3,164,057
Capital assets being depreciated:					
Land Improvements	50,707	-	-	-	50,707
Buildings	13,376	-	-	-	13,376
Vehicles	650,440	527,493	(14,082)	530,561	1,694,412
Machinery and Equipment	798,765	23,214	-	148,807	970,786
Office/Other Equipment	308,524	-	-	131,712	440,236
Infrastructure:					
Sewer equipment, lines and pumps	41,463,301	190,449	-	60,641	41,714,391
Water equipment, lines and wells	19,453,594	112,334	-	149,601	19,715,529
<i>Total capital assets being depreciated</i>	62,738,707	853,490	(14,082)	1,021,322	64,599,437
Less accumulated depreciation for:					
Land Improvements	(21,699)	(2,543)	-	-	(24,242)
Buildings	(4,609)	(285)	-	-	(4,894)
Vehicles	(522,526)	(142,402)	14,082	(442,577)	(1,093,423)
Machinery and Equipment	(621,168)	(82,927)	-	(148,806)	(852,901)
Office/Other Equipment	(32,944)	(44,873)	-	(131,712)	(209,529)
Infrastructure:					
Sewer equipment, lines and pumps	(18,588,212)	(2,233,023)	-	-	(20,821,235)
Water equipment, lines and wells	(6,548,946)	(789,144)	-	(7,580)	(7,345,670)
Total accumulated depreciation	(26,340,104)	(3,295,197)	14,082	(730,675)	(30,351,894)
<i>Total capital assets being depreciated, net</i>	36,398,603	(2,441,707)	-	290,647	34,247,543
<i>Total Capital Assets Business-type Activities, net</i>	\$39,086,683	(\$1,785,393)	-	\$110,310	\$37,411,600
<b>Total Capital Assets - Primary Government, net</b>	<b>\$501,568,240</b>	<b>(\$7,734,236)</b>	<b>(\$1,753,869)</b>	<b>\$ -</b>	<b>\$492,080,135</b>

The difference between the amount of depreciation in governmental activities and the amount allocated to a function is due to the assets in internal service funds. These funds are eliminated to arrive at the government-wide financials, and all expenses are allocated to the various functions.

Depreciation expense of \$45,051,282 for the year ended December 31, 2019, was charged to the following functions:

<b>Governmental Activities:</b>	
General Government	\$528,872
Public Safety	1,127,477
Highways and Streets	38,743,905
Sanitation	8,076
Health and Welfare	70,631
Cultural and Recreation	572,451
Economic Development	20,108
Transportation	684,565
Total depreciation expense – governmental activities	<u>\$41,756,085</u>
<b>Business-type Activities:</b>	
Utility Operations	\$3,261,407
Development	33,790
Total depreciation expense – business-type activities	<u>\$3,295,197</u>

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The decrease in the value of roads is due to advanced deterioration. This is due to increased traffic and various other reasons. Capital improvement projects were started to re-construct these roads, and the current value was written off as a loss on disposition of asset. Completed infrastructure projects and capital projects make up the reclassifications from construction in progress to their appropriate category.

**E. Accounts, Salaries and Benefits, and Other Payables**

The payables of \$23,548,616 at December 31, 2019 for the primary government are as follows:

	<b>Salaries/Benefits</b>	<b>Accounts</b>	<b>Other</b>	<b>Total</b>
<b>Governmental activities:</b>				
General Fund (000)	\$ 507,015	\$ 2,496,308	\$172,356	\$3,175,679
Public Works (100)	342,274	420,444	141,306	904,024
Hwy 21 Economic Development Dist. (123-2025)	-	-	6,002,522	6,002,522
St. Tammany Parish Library (128)	-	-	418,945	418,945
Capital Improvements-General (200-4640)	-	983,140	247,876	1,231,016
Non-major Special Revenue Funds	87,870	5,129,028	691,816	5,908,714
Non-major Debt Service Funds	-	2,335	-	2,335
Non-major Capital Project Funds	-	3,137,957	932,293	4,070,250
Internal Service Funds	-	297,652	734,935	1,032,587
Total governmental activities	\$937,159	\$12,466,864	\$9,342,049	\$22,746,072
<b>Business-type activities:</b>				
Utility Operations (502)	101,488	552,599	69,316	723,403
Development (507)	46,504	32,637	-	79,141
Total business-type activities	147,992	585,236	69,316	802,544
<b>Total Primary Government</b>	<b>\$1,085,151</b>	<b>\$13,052,100</b>	<b>\$9,411,365</b>	<b>\$23,548,616</b>

The difference of \$177,148 from what is listed above for governmental activities and the amount reported on the Statement of Net Position is due to the deferred inflow of resources in a non-major special revenue fund that is reported both as revenue and receivable, and expense and payable in the government-wide statements, but only as receivable and deferred inflow in the governmental fund statements.

**F. Pension Plan**

**Plan Description** – Substantially all employees of the financial reporting entity are members of the following cost-sharing, multiple-employer defined benefit pension plan (the System):

<b>Entity</b>	<b>Retirement System</b>
St. Tammany Parish Government	Parochial Employees' Retirement System (Parochial Plan A) (PERS)
St. Tammany Parish Coroner	Parochial Employees' Retirement System (Parochial Plan A)
St. Tammany Parish Library	Parochial Employees' Retirement System (Parochial Plan A)
Mosquito Abatement District	Parochial Employees' Retirement System (Parochial Plan A)

**Employee Eligibility Requirements** – All employees working at least twenty-eight hours per week shall become members on the date of employment. As of January 1, 1997, elected officials, excepting coroners, justices of the peace, and parish presidents, may no longer join the retirement system.

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**Retirement Benefits:**

Hire Date	Minimum Age	Years of Service	Factor	Percentage of Final Average Salary	No. of Months used in Final Average Compensation
Prior to 01/01/07	65	7	3%	21%	36
	60	10	3%	30%	36
	55	25	3%	75%	36
	Any Age	30	3%	90%	36
01/01/07 and later	67	7	3%	21%	60
	62	10	3%	30%	60
	55	30	3%	90%	60

Final-average salary is the employee’s average salary over the consecutive number of months indicated in the above schedule that produce the highest average. The pension plan also provides death and disability benefits. Benefits are established or amended by state statute.

The retirement system issues a publicly available, annual financial report that includes financial statements and required supplementary information. These reports may be obtained by writing or calling the following:

Parochial Employees’ Retirement System, Post Office Box 14619,  
Baton Rouge, Louisiana 70898-4619 (225) 928-1361

**Funding Policy Statute** – Statute requires covered employees to contribute a percentage of their salaries to the pension plans. As provided by R.S. 11:103, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. Members are required by state statute to contribute 9.5% of their annual covered salary, and the employer is required to contribute at an actuarially determined rate. The rate for 2019 was 11.5% of annual covered payroll. Contributions to the retirement system also include one-fourth of 1% of taxes shown to be collectible by the tax rolls of each Parish. The following table details the employer’s contributions to the retirement system under Plan A for the last three years, which equals the required contributions for each year.

2019	2018	2017
\$2,790,420	\$2,842,925	\$3,312,071

**Pension Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** – The following table reflects the Parish’s reported net pension asset/liability, pension expense, proportion share of the net pension asset/ liability, and changes in proportion as of December 31, 2019.

Net Pension Liability	\$17,832,897
Pension Expense	\$ 6,929,791
Proportion of Net Pension Liability	4.017903%
 Change in Proportion Decrease	 .286863%

The net pension assets/liabilities were measured as of December 31, 2018 and the total pension liability used to calculate the net pension asset/liability was determined by an actuarial valuation as of that date. The required projected employer contributions are used to determine the proportionate relationship of each employer to all employers of PERS. The Parish’s proportion was determined on a basis that is consistent with the manner in which contributions to the pension plan are determined. The allocation percentage was used in calculating the Parish’s proportionate share of pension amounts.

The allocation method used in determining the Parish’s proportion was based on the Parish’s contribution to the plan during the fiscal year ended December 31, 2018 as compared to the total of all employers’ contributions received by the plan for the fiscal year ended December 31, 2018.

At December 31, 2019, the Parish reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources for its’ participation in PERS:

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	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	\$ -	\$(1,086,427)
Changes in Assumptions	4,458,809	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments	8,536,666	-
Changes in Proportion and Differences between Employer and Non-Employer Contributions and Proportionate Share of Contributions:		
Change in Proportionate Share	20,396	(111,060)
Difference in Contributions	-	47,597
Employer Contributions Subsequent to the Measurement Date	2,790,420	-
Total	\$15,806,291	\$(1,149,890)

Deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date for PERS of \$2,790,420, will be recognized as a reduction of the net pension liability during the year ending December 31, 2020.

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

Year Ending December 31:	
2020	\$4,078,903
2021	2,216,783
2022	1,796,856
2023	3,773,439
Total	\$11,865,981

**Actuarial Methods and Assumptions** – A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2018 are as follows:

Valuation Date	December 31, 2018
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.50% (Net of investment expense, including inflation)
Expected Remaining Service-lives	4 years
Projected Salary Increases	4.75%
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.
Mortality	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.
Inflation Rate	2.4%

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



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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. The resulting expected long-term rate of return in 7.43% for the year ended December 31, 2018.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2018 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	35%	1.22%
Equity	52%	3.45%
Alternatives	11%	.65%
Real Assets	2%	.11%
Totals	100%	5.43%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.43%

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2013 through December 31, 2017. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. For disabled annuitants, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale.

**Discount Rate** - The discount rate used to measure the total pension liability was 6.5%. 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 and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the Parish's Proportionate Share of Net Pension Liability to Changes in Discount Rate** – The following presents the Parish's proportionate share of the net pension liability of PERS as of December 31, 2018 using the current discount rate of 6.5%, 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
\$37,872,286	\$17,832,897	\$1,081,704

**Payables to the Pension Plan** – At December 31, 2019, the Parish did not report payables for an outstanding amount of contributions due to PERS.

**Deferred Compensation Plan**

Certain employees of the Parish participate in the Louisiana Public Employees Deferred Compensation Plan (the Plan) adopted under the provisions of the Internal Revenue Service Code, Section 457. Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, which is available from the Louisiana Legislative Auditor, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397.

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**G. Post-Employment Health Care Benefits**

**Plan Description** – The Parish provides certain continuing health care benefits for its retired employees. The Parish’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 Parish. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB) Codification Section P52 *Post-employment Benefits Other than Pensions-Reporting for Benefits not Provided through Trusts that Meet Specified Criteria-Defined Benefit*. However, the Parish has accrued for \$6,947,212 in an internal service fund.

**Benefits Provided** – Medical benefits are provided through an insured medical plan and are made available to employees upon actual retirement. The employer pays only for the employee or retiree (not dependents). The employer pays 100% of the employee coverage before retirement and a percentage of the retiree coverage on a varying scale depending on the years of service at retirement (25% for 10-15 years; 50% for 15-20 years; and 75% for 20 years or more for those hired prior to January 1, 1998). For those hired after January 1, 1998, the Parish does not pay a portion of the health care costs. The retirement eligibility (D.R.O.P. entry) provisions are as follows: the earliest of 30 years of service; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service.

**Employees covered by benefit terms** – At December 31, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	39
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>561</u>
Total	<u><u>600</u></u>

**Total OPEB Liability** – The Parish’s total OPEB liability of \$10,716,531 was measured as of December 31, 2019 and was determined by an actuarial valuation as of that date.

**Actuarial Assumptions and other inputs** – The total OPEB liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all period included in the measurement, unless otherwise specified:

Inflation	2.5%	
Salary increases	4.0% including inflation	
Discount rate	4.10% annually (Beginning of year to determine actuarially determined contribution)	
	2.74% annually (as of end of year measurement date)	
Healthcare cost trend rates	Flat 5.5% annually	

The discount rate was based on the average of the Bond Buyers’ 20 year general obligation municipal bond index as of December 31, 2019, the end of the applicable measurement period.

Mortality rates were based on the RP-2000 Table without projection with 50%/50% unisex blend.

The actuarial assumptions used in the December 31, 2019 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2019.

**Changes in the Total OPEB Liability**

Balance at December 31, 2018	\$8,677,291
Changes for the year:	
Service cost	62,234
Interest	350,581
Differences between expected and actual experience	(119,943)
Changes in assumptions	1,999,419
Benefit payments and net transfers	<u>(253,051)</u>
Net changes	<u>2,039,240</u>
Balance at December 31, 2019	<u><u>\$10,716,531</u></u>

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**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 (1.74%, or 1 percentage point higher (3.74%) than the current discount rate:

	1.0% Decrease (1.74%)	Current Discount Rate (2.74%)	1.0% Increase (3.74%)
Total OPEB liability	\$ 12,674,911	\$ 10,716,531	\$ 9,173,161

**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	\$ 9,669,333	\$ 10,716,531	\$ 13,080,378

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB** – For the year ended December 31, 2019, the Parish recognized OPEB expense of \$480,116. At December 31, 2019, 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	\$ -	\$ (299,603)
Changes in assumptions	1,845,618	(815,665)
Total	\$ 1,845,618	\$ (1,115,268)

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:**

2020	(\$67,301)
2021	(67,301)
2022	(67,301)
2023	(67,301)
2024	(67,301)
Thereafter	(393,845)
Total	(\$730,350)

**H. Construction and Other Significant Commitments**

**Construction Commitments** – The Parish had active projects as of December 31, 2019. At year-end, the commitments with contractors are as follows:

Project Name	Expenditures to Date	Commitment
<b>Governmental Activities:</b>		
Abita River Regional Detention Pond	\$12,492	\$ -
Airport Corporate Hangar	111,130	-
Airport Runway Rehabilitation	19,279	-
Almond Creek Rd.	-	33,893
Alton Drainage	276,102	-
Ave. Palais Royal	-	49,639
Belle Pointe Dr. Guardrail	-	45,349
Ben Thomas Rd. Pond	1,269,118	-
Ben Thomas Rd. Sidewalk	159,035	-
Black River Dr. Bridge	10,185	-
Bootlegger Rd.	1,041,180	-
Bootlegger Rd. Bridge	1,007,689	127,564

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Project Name	Expenditures to Date	Commitment
<b>Governmental Activities (continued):</b>		
Bootlegger Rd. Shared-Use Path	195,943	302,970
Breen Rd.	22,295	47,718
Brookter St. Flood Gate	90,995	329,702
C.S. Owens Rd.	15,080	-
Camp Salmen Lodge Restoration	2,288	-
Cherokee Rose Ln.	-	31,352
Church Rd.	32,305	248,207
Coroner Building Exterior Wood Replacement	111,956	-
Coroner Building Lab Office Renovations	262,097	42,656
Coroner Parking Lot/Yard Lightning Protection	70,000	-
Courtney Dr. Drainage	4,718	-
Davidson Rd.	32,118	252,233
Devonshire Dr.	-	33,893
Dove Park Subdivision Drainage	26,628	-
East Howze Beach Rd.	511,424	41,531
Eden Isle Dr.	922,743	119,580
Explosive Device Bomb Suit	27,778	-
Fairview Dr.	-	45,554
Fishing Pier Wooden Boardwalk	5,930	-
Greenleaves Trace Lp.	-	31,352
Grouse St.	116,586	7,420
Harbor Dr.	154,371	17,650
Harrison Ave.	750,000	1,101,704
Holly Dr. Drainage	5,278	-
Hosmer Mill Rd. Bridge	22,040	-
Huntwyck Village Drainage	5,040,400	106,345
I-10 Service Rd. Bridge	248,913	43
Inverray Ct.	-	27,495
Iota Ave.	-	31,443
Iroquois Dr. Drainage	-	62,135
Jay Normand Dr.	33,870	16,022
Justice Center Parking Lot Drainage	-	40,726
Julia Dr.	-	66,006
Krentel Rd. Bridge	11,933	-
LA 1088 Interstate Lighting	102,749	19,456
LA 11 Interstate Lighting	119,218	-
LA 21 Shared-Use Bike Path	45,146	-
LA 434 Interstate Lighting	121,368	12,672
Lacombe Bayou Drawbridge	277,832	-
Lake Ramsey Rd. Turn Lane	14,150	-
Lake Sardis Dr.	-	32,535
Laurelwood Ln. Drainage	149,172	-
Leeds Dr.	-	31,724
Legardeur Dr.	-	104,910
Legardeur Dr. Drainage	20,130	18,600
Library-Covington Branch Renovations	1,941,824	25,904
Little Bayou Castine Drainage	287,259	-
Longleaf Ln.	-	78,085
Lowe Pond Fence	55,202	-
Lower W-15 Drainage	5,856,918	-
Lydia Normand Dr.	75,268	34,763
Mandeville Bypass Rd.	2,352,692	-
Marina Dr.	317,084	39,372
Million Dollar Rd. Bridge	22,835	-
Moonraker Dr.	-	35,110

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Project Name	Expenditures to Date	Commitment
<b>Governmental Activities (continued):</b>		
Maintenance Barn-Hickory Office Addition	12,975	-
Ned Ave.	292,402	18,069
Northpointe Ct.	-	31,807
Northshore Blvd. Interstate Lighting	20,480	108,414
Northwood/Whisperwood/Eddins Drainage	535,939	92,129
Oak Harbor Blvd.	-	90,615
Oak Harbor Interstate Lighting	18,188	37,426
Ochsner Blvd. Connector Rd.	981,406	-
Raiford Oaks Channel Drainage	43,226	-
River Glen Drainage	1,516,331	-
River Rd.	29,313	1,940
Rollins St.	175,918	33,890
Roubion Rd.	-	94,295
Rue Toulander St. Drainage	-	139,095
S. Fitzmorris Rd. Turning Radius	-	36,665
Safe Haven Facility Improvements	35,259	-
Safe Haven Quad A	2,303,507	303,778
Safe Haven Training & Education Center	20,306	-
Safe House/Multi-Use Facility	12,567	-
Sidescan Sonar	20,027	-
Sioux Dr. Drainage	-	101,378
Soult St.	224,117	-
Spinks Rd.	-	75,177
STAC Drainage	337,107	-
STAC Property Improvements	500,674	-
Sticker Bay Rd.	-	126,727
Stone Rd./Powell Dr.	101,006	-
STP Airport Corporate Hangar Parking Lot	21,800	-
STP Fairgrounds Arena Perimeter Fence	40,075	86,525
STP Fairground Dr. Fletcher/Arena Building	24,794	-
Tallow Creek Blvd.	-	33,893
Tammany Trace-LA 59 Tunnel/Curve	356,163	1,065
Tammany Trace-Camp Salmen Connection	668,782	97,325
Tammany Trace-Heritage Park Connection	39,681	1,021,341
Theta Ave.	-	31,443
Third Ave. Bridge	141,185	-
Trafalgar Square	-	41,471
Tyler Munis Software	1,016,395	137,694
West Tammany Hills Drainage	101,707	-
Westwood Regional Detention Pond	35,759	-
Willis O'Berry Rd.	-	37,977
Woodvine Ct.	20,536	17,645
Yupon Dr.	-	58,178
Yvette Dr.	-	61,371
<i>Total Governmental Activities</i>	\$34,030,371	\$6,610,646

Project Name	Expenditures to Date	Commitment
<b>Business-type Activities:</b>		
Abita Lakes Water Tank Recondition	\$18,294	\$18,294
Bedico Creek/Timberlane Water Connection	703,385	-
Castine EQ Recondition	211,100	93,700
Colonial Court Lift Station	447,711	-

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Project Name	Expenditures to Date	Commitment
<b>Business-type Activities (continued):</b>		
Faubourg Water Storage Recondition	21,952	14,635
Herwig Bluff Lift Station	-	14,500
LA 22 Pump Station and Force Main	362,875	-
LA 59 at Lonesome Rd. Water Line	76,750	22,446
Northlake Behavioral Waste Water Treatment Plant	-	195,000
Red Oak Wastewater Treatment Plant Interconnection	3,410	-
Tammany Trace-LA 59 Tunnel/Curve Water	92,725	7,136
Timberland Water Tank Recondition	18,294	18,294
Turtle Creek/Herwig Bluff Sewer Force Main	-	146,400
West St. Tammany Wastewater Treatment Plant	617,601	-
<i>Total Business-type Activities</i>	<u>\$2,574,097</u>	<u>\$530,405</u>
<b>Total Primary Government</b>	<u>\$36,604,466</u>	<u>\$7,141,051</u>

The projects that have no remaining commitment are due to either contracts with retainage still payable for which final acceptance has not occurred yet or projects that only the design phase has been completed and construction has not yet started.

In October 2013, the Parish entered into an intergovernmental agreement with the St. Tammany Parish Sheriff's office for an interoperable radio communication system to provide Parish-wide operational and emergency communications between multiple first responder agencies. The Sheriff was to acquire, purchase, maintain, construct, install and/or otherwise obtain an interoperable 700 mhz digital access public safety and public service radio system, including towers, fixed radio equipment, buildings, and computer hardware/software necessary for operation and/or continued operation and provide the Parish with two hundred and fifty radios for the Parish's access and connection to the system. Payments to the Sheriff in 2019 totaled \$154,885. The Parish is committed to pay an annual fee to the Sheriff as shown in the following table:

Year Due	Amount
2020	\$203,943
2021	193,010
2022	193,706
2023	205,683
2024	206,367
2025	195,747
2026	185,267
2027	186,034
2028	186,593
2029	93,495
Total	\$1,849,845

**I. Risk Management**

The Parish is covered for its liability exposures by several policies of insurance with varying self-insured retentions (SIR). These policies provide the Parish with an excess layer of coverage in order to limit its potential exposure. The worker's compensation policy has a \$500,000 SIR per occurrence. The general, auto, and law enforcement liability policies each have a \$100,000 SIR. Public officials' errors and omissions, employment practices, and employee benefits administration liability each have a \$25,000 SIR.

During 2019, the Parish's maximum liability exposure within the self-insured retentions was \$500,000 aggregate for general, auto, public officials' errors and omissions, employment practices, employee benefits, and law enforcement liability. There is a \$1,000,000 limit per occurrence for any Parish-related liability for each of these lines of coverage. The general and employee benefits liability policies have a maximum aggregate of \$3,000,000 each. The public officials' errors and omissions, employment practices, and employee benefits liability policies have a maximum aggregate of \$2,000,000 each. The law enforcement liability policy has a maximum aggregate of \$1,000,000. Settlements in each of the past three years did not exceed insurance coverage.

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The Parish also has an umbrella excess liability policy which follows the general, auto, public officials' errors and omissions, employment practices, employee benefits, law enforcement, and employer's liability policies. The umbrella policy has a \$3,000,000 limit per occurrence and a maximum \$3,000,000 aggregate.

Risks of loss are accounted for and financed through internal service funds. The financial statements reflect an accrual for this exposure, net of claims paid, of \$2,000,000. The financial statements also reflect an accrual of \$2,000,000 for worker's compensation claims. Management believes this amount is adequate to cover all open claims and known incidents at December 31, 2019. The liabilities for claims under the Parish's self-insurance funds are based primarily on actual estimates of the amounts needed to pay prior and current year claims and to establish a reserve for incurred but not reported claims. Changes in the aggregate liabilities for claims were as follows:

	<b>2019</b>	<b>2018</b>
Unpaid claims, beginning of year	\$5,000,000	\$5,000,000
Incurring claims and changes in estimates	(154,215)	912,729
Claim payments	(845,785)	(912,729)
Unpaid claims, end of year	\$4,000,000	\$5,000,000

Of the \$4,000,000 in claims payable, \$900,000 is considered current and \$3,100,000 is considered long-term.

**J. Long-term Liabilities**

The Parish has issued debt for the following purposes:

- 1) *General Obligation Bonds* – to acquire and construct facilities for the St. Tammany Parish Coroner's office and the St. Tammany Parish Library.
- 2) *Sales Tax Bonds* – to maintain parish roads.
- 3) *Revenue Bonds* – to acquire a sewer and water facility.
- 4) *Impact Fee Credits* – to fund infrastructure projects.

The following is a summary of the long-term obligation transactions for the year ended December 31, 2019:

	<b>Long-term Obligations at 12/31/18</b>	<b>Additions</b>	<b>Deductions</b>	<b>Long-term Obligations at 12/31/19</b>	<b>Due within One Year</b>
<b>Governmental Activities</b>					
Bonds Payable					
General Obligation Bonds	\$7,180,000	\$ -	(\$965,000)	\$6,215,000	\$945,000
Sales Tax Bonds	35,390,000	30,000,000	(2,180,000)	63,210,000	4,245,000
Revenue Bonds	1,940,000	-	(290,000)	1,650,000	300,000
Unamortized Premium	1,908,304	4,952,189	(403,130)	6,457,363	565,609
<b>Total Bonds Payable</b>	46,418,304	34,952,189	(3,838,130)	77,532,363	6,055,609
Compensated Absences	1,285,477	224,172	(175,723)	1,333,926	80,000
Pension (Asset) Liability	(2,800,055)	20,949,580	(2,832,708)	15,316,817	-
Impact Fee Credits	9,387,269	38,088	(273,069)	9,152,288	-
Claims Payable	5,000,000	-	(1,000,000)	4,000,000	900,000
Health Plan Payable Retirees	8,677,291	2,412,234	(372,994)	10,716,531	-
<b>Total Governmental Activities</b>	67,968,286	58,576,263	(8,492,624)	118,051,925	7,035,609
<b>Business-type Activities</b>					
Utility Revenue Bonds	38,495,563	-	(915,000)	37,580,563	975,000
Discount on Bonds Payable	(895,143)	-	56,439	(838,704)	(56,295)
Pension (Asset) Liability	(395,143)	3,533,879	(622,656)	2,516,080	-
<b>Total Business-type Activities</b>	37,205,277	3,533,879	(\$1,481,217)	39,257,939	918,705
<b>Total Primary Government</b>	\$105,173,563	\$62,110,142	(\$9,973,841)	\$157,309,864	\$7,954,314

The compensated absences liability is accounted for in two internal service funds. The Post-Employment Leave Benefit Internal Service Fund (679) is used to account for vacation and one-third of compensable sick leave paid to an eligible employee upon separation from employment. At the end of 2019, the liability in this fund was \$1,199,544, of which \$60,000 is considered current and \$1,139,544 is considered long-term.

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The Post-Employment Health Insurance Internal Service Fund (678) is used to account for the two-thirds of compensable accumulated sick leave paid out for eligible employees upon separation of employment to the Post-employment Health Plan on the employees' behalf. The liability was \$134,382, of which \$20,000 is considered current and \$114,382 is considered long-term as of December 31, 2019.

OPEB is accounted for in both the Post-Employment Health Insurance Internal Service Fund (678) (\$6,947,212) and the government-wide statements (\$3,769,319).

In prior years, the General Fund and the Public Works Fund were the two governmental funds primarily used to liquidate the liability for compensated absences except for the instances noted above where the Post-Employment Leave Benefit fund and the Health Insurance fund are used.

In prior years, any fund that has salaries has been used to liquidate its' proportionate share of the net pension liability and net OPEB liability.

Individual debt issues are as follows:

	<b>Bond</b>	<b>Original Issue Date</b>	<b>Original Borrowing</b>	<b>Interest Rate</b>	<b>Final Payment Due</b>	<b>Principal Outstanding</b>	<b>Source of Funds</b>	
<b>Governmental Activities</b>	General Obligation	Limited Tax Refunding Bonds, Series 2018 (Coroner)	12/19/18	\$3,990,000	3.2%	03/01/25	\$3,910,000	Ad valorem tax
		Limited Tax Refunding Bonds, Series 2018 (Library)	12/19/18	2,665,000	3.2%	03/01/25	2,305,000	Ad valorem tax
	Sales Tax	Sales Tax Refunding Bonds Sales Tax District No. 3 Series 2013	05/16/13	40,765,000	2.0% to 4.0%	06/01/31	33,210,000	2% sales tax
		Sales Tax Bonds Sales Tax District No. 3 Series 2019	05/22/19	30,000,000	4.0% to 5.0%	06/01/31	30,000,000	2% sales tax
	Other	Revenue Bonds, Series 2009	05/01/09	4,000,000	3.87%	05/01/24	1,650,000	Excess revenues
	<b>Total Governmental Activities</b>						<b>\$71,075,000</b>	
<b>Business-type Activities</b>	Other	Utility Revenue Bonds, Series 2010A	04/21/10	\$1,000,000	.95%	06/01/30	\$435,563	Net revenues of the system
		Utility Revenue Bonds, Series 2010B	03/02/10	41,370,000	2.0% to 5.5%	08/01/20	810,000	Net revenues of the system
		Utility Revenue Bonds, Series 2018	12/20/18	36,415,000	3.0% to 4.5%	08/01/44	36,335,000	Net revenues of the system
	<b>Total Business-type Activities</b>						<b>\$37,580,563</b>	
<b>TOTAL PRIMARY GOVERNMENT</b>						<b><u>\$108,655,563</u></b>		

The primary government has accumulated \$4,909,147 in the debt service funds for future debt requirements.

In accordance with R.S. 39:562, aggregate debt payable solely from ad valorem taxes for each specific purpose shall not exceed 10% of total assessed valuation of taxable property. At December 31, 2019, the statutory limit is \$266,204,062 and the Parish has \$6,215,000 of outstanding general obligation bonded debt. In addition, under R.S. 39:698.4, the Parish is legally restricted from incurring long-term bonded debt secured by sales and use taxes where principal and interest payment(s) falling due in any one year exceed 75% of the avails of the tax for the year. The Parish was within the 75% limitation on principal and interest payments in all years that sales tax bonds were issued and outstanding.



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Annual debt service requirements to maturity for the issues are as follows:

		Year Ending December 31	Principal	Interest	Total
<b>Governmental Activities</b>	<b>General Obligation Bonds</b>	2020	\$945,000	\$183,760	\$1,128,760
		2021	975,000	153,040	1,128,040
		2022	1,015,000	121,200	1,136,200
		2023	1,050,000	88,160	1,138,160
		2024	1,095,000	53,840	1,148,840
		2025	1,135,000	18,160	1,153,160
	<b>Sales Tax Bonds</b>	2020	4,245,000	2,561,944	6,806,944
		2021	4,410,000	2,368,469	6,778,469
		2022	4,590,000	2,179,444	6,769,444
		2023	4,745,000	1,995,369	6,740,369
		2024	4,910,000	1,791,869	6,701,869
		2025-2029	27,665,000	5,411,694	33,076,694
		2030-2031	12,645,000	449,766	13,094,766
	<b>Revenue Bonds</b>	2020	300,000	58,050	358,050
		2021	315,000	46,150	361,150
2022		335,000	33,572	368,572	
2023		340,000	20,511	360,511	
2024		360,000	6,966	366,966	
<b>Business-type Activities</b>	<b>Utility Revenue Bonds</b>	2020	975,000	1,513,863	2,488,863
		2021	1,015,000	1,469,678	2,484,678
		2022	1,050,000	1,439,163	2,489,163
		2023	1,085,000	1,407,883	2,492,883
		2024	1,120,000	1,372,863	2,492,863
		2025-2029	6,015,563	6,283,353	12,298,916
		2030-2034	7,050,000	5,093,968	12,143,968
		2035-2039	8,605,000	3,545,650	12,150,650
		2040-2044	10,665,000	1,482,075	12,147,075
<b>Total</b>			<u>\$108,655,563</u>	<u>\$41,150,460</u>	<u>\$149,806,023</u>

**Details of Sales Tax Bonds, Series 2019**

On May 22, 2019, the Parish issued sales tax bonds in the amount of \$30,000,000 for road, bridge, and drainage projects. These bonds were issued at a premium of \$4,952,189 and have an interest rate of 4.0% to 5.0% with a maturity of June 1, 2031.

**Defeased Debt Obligation**

In 2018, the Parish defeased the Utility bonds, Series 2010B, by placing the proceeds of the new bonds in an irrevocable trust account to provide for all future debt service payments on the old debt. At December 31, 2019, \$36,295,000 of defeased bonds remain outstanding. The assets held in the irrevocable trust are risk-free monetary assets that cannot be substituted with monetary assets that are not essentially risk-free.

**K. Landfill Post-closure Care**

The Parish is responsible for the post-closure care costs associated with a municipal solid waste landfill which was closed on December 20, 1991. According to the EPA, this responsibility will continue for thirty years from the date of closure. The probability of additional environmental clean-up or post-closure care costs is unlikely, and therefore, no liability has been recorded.

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**L. Fund Balance**

The fund balance for governmental funds as of December 31, 2019 was \$258,350,126. The following table indicates the purpose for each restriction or commitment:

	General Fund (000)	Public Works (100)	Hwy. 21 Econ. Dev. Dist. (123-2025)	Capital Imp.- General (200-4640)	Non-major Special Revenue	Non-major Debt Service	Non-major Capital Projects	Non-major Permanent	Total
<b>Nonspendable:</b>									
Inventory	\$8,387	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$8,387
Prepaid items	651,324	2,807	-	-	29,492	-	-	-	683,623
Mitigation Bank	-	-	-	-	-	-	-	244,106	244,106
<b>Total Nonspendable</b>	<b>659,711</b>	<b>2,807</b>	<b>-</b>	<b>-</b>	<b>29,492</b>	<b>-</b>	<b>-</b>	<b>244,106</b>	<b>936,116</b>
<b>Restricted for:</b>									
22 <sup>nd</sup> JD Commissioner	-	-	-	-	94,088	-	-	-	94,088
22 <sup>nd</sup> JD Criminal Court	-	-	-	-	178,267	-	-	-	178,267
Animal Shelter	-	-	-	-	98,512	-	455,320	-	553,832
Arts	-	-	-	-	46,436	-	-	-	46,436
Debt Service	-	-	-	-	-	3,074,114	-	-	3,074,114
Drainage	-	-	-	-	5,318,724	-	16,222,271	-	21,540,995
Drainage Capital	-	-	-	-	-	-	464,483	-	464,483
Economic Development	-	-	1,464,434	-	1,391,980	-	-	-	2,856,414
Environmental Services	-	-	-	-	-	-	550,281	-	550,281
Jail Capital	-	-	-	-	-	-	1,452,662	-	1,452,662
Juror Compensation	-	-	-	-	329,416	-	-	-	329,416
Justice Center Complex	-	-	-	-	7,239,596	-	7,389,793	-	14,629,389
Library	-	-	-	-	-	440,073	-	-	440,073
Library Capital	-	-	-	-	-	-	2,786,821	-	2,786,821
Lighting Districts	-	-	-	-	5,099,022	-	-	-	5,099,022
Public Health	-	-	-	-	5,994,176	-	316,094	-	6,310,270
Roads, Bridges, and Drainage	-	25,530,665	-	74,077,608	-	-	30,585,901	-	130,194,174
St. Tammany Parish Coroner	-	-	-	-	13,294,241	1,328,979	1,743,471	-	16,366,691
Transportation	-	-	-	-	2,564	-	-	-	2,564
Transportation Capital	-	-	-	-	-	-	964,764	-	964,764
Tree Mitigation	-	-	-	-	-	-	98,564	-	98,564
Witness Fees	-	-	-	-	359,655	-	-	-	359,655
<b>Total Restricted</b>	<b>-</b>	<b>25,530,665</b>	<b>1,464,434</b>	<b>74,077,608</b>	<b>39,446,677</b>	<b>4,843,166</b>	<b>63,030,425</b>	<b>-</b>	<b>208,392,975</b>
<b>Committed for:</b>									
Administration Building	-	-	-	-	-	-	254,152	-	254,152
Animal Shelter	-	-	-	-	3,374,392	-	-	-	3,374,392
Culture and Recreation	-	-	-	-	-	-	11,839,188	-	11,839,188
Debt Service	-	-	-	-	-	63,646	-	-	63,646
Disaster Relief	-	-	-	-	-	-	315,410	-	315,410
Economic Development	-	-	-	-	-	-	329,105	-	329,105
Environmental Services	-	-	-	-	5,965,144	-	56,454	-	6,021,598
Information Systems	-	-	-	-	-	-	382,722	-	382,722
OEP/911 Building	-	-	-	-	-	-	849,705	-	849,705
Parish Buildings	-	-	-	-	-	-	5,905,793	-	5,905,793
Road, Bridges, and Drainage	-	108,261	-	-	-	-	-	-	108,261
STP Admin/Justice Cmplx E	-	-	-	-	-	-	1,600,953	-	1,600,953
Tammany Trace	-	542,544	-	-	-	-	411,958	-	954,502
<b>Total Committed</b>	<b>-</b>	<b>650,805</b>	<b>-</b>	<b>-</b>	<b>9,339,536</b>	<b>63,646</b>	<b>21,945,440</b>	<b>-</b>	<b>31,999,427</b>
<b>Unassigned</b>	<b>17,021,608</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,021,608</b>
<b>TOTAL FUND BALANCES</b>	<b>\$17,681,319</b>	<b>\$26,184,277</b>	<b>1,464,434</b>	<b>\$74,077,608</b>	<b>\$48,815,705</b>	<b>\$4,906,812</b>	<b>\$84,975,865</b>	<b>\$244,106</b>	<b>\$258,350,126</b>

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**M. Inter-fund Receivables and Payables**

Receivables and payables between the primary government and discretely presented component units are disclosed separately from inter-fund balances as “due to/from primary government/component units.” The following table indicates amounts due to/from the primary government and component units:

		Receivable Entity						Total	
		Primary Government			Component Units				
		General Fund (000)*	St. Tammany Parish Coroner (126)	Risk Management Insurance (676)	St. Tammany Parish Library*	Sewerage District 1	Sewerage District 4		
<b>Payable Entity</b>	<b>Component Units</b>	Mosquito Abatement District*	\$ 11,304	\$ -	\$ -	\$ -	\$ -	\$ -	\$11,304
	St. Tammany Parish Coroner*	-	379,903	-	-	-	-	-	379,903
	St. Tammany Parish Library*	-	-	7,432	-	-	-	-	7,432
	Fire Protection District 1	27,643	-	-	-	-	-	-	27,643
	Fire Protection District 2	6,431	-	-	-	-	-	-	6,431
	Fire Protection District 3	2,237	-	-	-	-	-	-	2,237
	Fire Protection District 4	20,252	-	-	-	-	-	-	20,252
	Fire Protection District 5	1,318	-	-	-	-	-	-	1,318
	Fire Protection District 6	759	-	-	-	-	-	-	759
	Fire Protection District 7	1,158	-	-	-	-	-	-	1,158
	Fire Protection District 8	1,718	-	-	-	-	-	-	1,718
	Fire Protection District 9	1,198	-	-	-	-	-	-	1,198
	Fire Protection District 11	2,157	-	-	-	-	-	-	2,157
	Fire Protection District 12	8,948	-	-	-	-	-	-	8,948
	Fire Protection District 13	4,274	-	-	-	-	-	-	4,274
	Recreation District No. 1	6,351	-	-	-	-	-	-	6,351
	Recreation District No. 4	559	-	-	-	-	-	-	559
	Recreation District No. 6	399	-	-	-	-	-	-	399
	Recreation District No. 11	879	-	-	-	-	-	-	879
	Recreation District No. 12	439	-	-	-	-	-	-	439
Recreation District No. 14	4,354	-	-	-	-	-	-	4,354	
Water District No. 2	120	-	-	-	-	-	-	120	
Water District No. 3	-	-	-	-	270,943	26,254	-	297,197	
<b>Primary Government</b>	St. Tammany Parish Library (128)*	-	-	-	11,129,716	-	-	-	11,129,716
<b>Total</b>		\$102,498	\$379,903	\$7,432	\$11,129,716	\$270,943	\$26,254	-	\$11,916,746

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other fund” (i.e., the current portion of inter-fund loans) or “advances to/from other funds” (i.e., the non-current portion of inter-fund loans).

The amount due from primary government to the Library is \$559,912 less on the governmental fund statements as compared to the government-wide statements. This is due to deferred inflows of resources being reported both as revenue and receivable, and expense and payable in the government-wide statements, but only as receivable and deferred inflow in the governmental fund statements.

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All inter-fund receivables/payables are due to a temporary shortage of cash in the payable fund. These amounts are expected to be repaid in less than one year. The composition of inter-fund balances as of December 31, 2019, is as follows:

Due to:		General Fund (000)	STP Library Capital (228)	Total	
Due From:	<b>Major Fund</b>	St. Tammany Parish Library (128)	\$ -	\$1,350,000	\$1,350,000
	<b>Non-major Special Revenue Funds</b>	Grants – Health & Welfare (144)	728,258	-	728,258
		Grants – Infrastructure (145)	75,285	-	75,285
		Grants – Transportation (148)	349,818	-	349,818
		Grants – Other (149)	4,666	-	4,666
		Lighting District No. 10 (190-4630)	174	-	174
	<b>Non-major Capital Project Funds</b>	Public Health Capital (211)	711,313	-	711,313
		Economic Development Capital (222)	53,110	-	53,110
	<b>Total</b>		<u>\$1,922,624</u>	<u>\$1,350,000</u>	<u>\$3,272,624</u>

**N. Inter-fund Transfers**

The following table indicates inter-fund transfers:

From:	To:						Total
	General Fund (000)	Public Works (100)	Capital Improvements – General (200- 4640)	Non-major Debt Service Funds	Non-major Capital Project Funds	Non-major Enterprise Fund	
<b>General Fund (000)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$600,000	\$600,000
<b>Capital Improvements – General (200-4640)</b>	-	-	-	-	41,264	-	41,264
<b>Non-major Special Revenue Funds</b>	178,267	-	-	-	-	-	178,267
<b>Non-major Debt Service Funds</b>	-	-	34,602,674	-	5,070,540	-	39,673,214
<b>Non-major Capital Project Funds</b>	-	-	3,646,232	-	2,916,769	-	6,563,001
<b>Internal Service Funds</b>	-	27,650	-	-	-	-	27,650
<b>Utility Operations (1)</b>	-	-	-	359,817	-	-	359,817
<b>Total</b>	<u>\$178,267</u>	<u>\$27,650</u>	<u>\$38,248,906</u>	<u>\$359,817</u>	<u>\$8,028,573</u>	<u>\$600,000</u>	<u>\$47,443,213</u>

(1) Business-type Activities

The transfers were made for the following reasons:

1. A transfer was made from the General Fund to a non-major enterprise fund for cash flow for the first year of operations.
2. A transfer was made from the Capital Improvements - General Fund to a non-major capital project fund for additional funding for a drainage coastal protection plan.
3. A transfer was made from a non-major special revenue fund to the General Fund per Louisiana Revised Statute 15:571.11C stating that ½ of excess funds at year end are to be transferred.
4. A transfer was made from a non-major debt service fund to the Capital Improvements General Fund to transfer the proceeds of the new bond issue to the capital project fund where the funds will be spent.
5. Transfers were made from non-major debt service funds to non-major capital project funds to move the excess funds after the debt was paid off for use on capital projects.
6. Transfers were made from non-major capital project funds to the Capital Improvements – General fund to fund a portion of the cost of capital projects.
7. Transfers were made from non-major capital project funds to non-major capital project funds to fund a portion of the cost of capital projects.
8. Transfers were made from an internal service fund to the Public Works fund to cover the costs of claims.
9. Utility Operations made a transfer to a non-major debt service fund to fund debt that is secured by excess revenues of the Parish, but paid by Utility Operations as long as excess funds are available for the debt.

ST. TAMMANY PARISH, LOUISIANA  
Notes to the Financial Statements 2019

**O. Operating Leases**

The Parish leases space to other entities under operating leases. Amounts for operating leases included in fee/rent revenue for fiscal year 2019 totaled \$1,138,711 of which \$1,123,926 was recorded in governmental-type activities and \$14,785 was recorded in business-type activities. Following is a schedule by year of future lease revenues as of December 31, 2019:

Fiscal Year	Governmental Activities:				Business-type Activities:	
	General Fund (000)	Public Works (100)	Non-major Special Revenue Funds	Internal Service Funds	Utility Operations (502)	Total
2020	\$12,000	\$180,345	\$17,500	\$789,862	\$8,785	\$1,008,492
2021	12,000	164,462	-	436,099	8,785	621,346
2022	12,000	51,214	-	410,262	2,928	476,404
2023	12,000	-	-	405,576	-	417,576
2024	12,000	-	-	335,087	-	347,087
2025	12,000	-	-	327,919	-	339,919
2026	12,000	-	-	327,919	-	339,919
2027	12,000	-	-	225,766	-	237,766
2028	12,000	-	-	77,258	-	89,258
2029	10,000	-	-	-	-	10,000
<b>Total</b>	<b>\$118,000</b>	<b>\$396,021</b>	<b>\$17,500</b>	<b>\$3,335,748</b>	<b>\$20,498</b>	<b>\$3,887,767</b>

The Parish leased space for one of its programs under operating leases. Payments for operating leases for fiscal year 2019 totaled \$37,800 for a termination payment of which was recorded in business-type activities.

**P. Tax Abatements**

The Parish is affected by the Louisiana Industrial Ad Valorem Tax Exemption Program (ITEP), which is an original state incentive program which offers an attractive tax incentive for manufacturers within the state. The program abates, up to ten years, local property taxes (ad valorem) on a manufacturer's new investment and annual capitalized additions related to the manufacturing site. This exemption is granted per contract with the Louisiana Department of Economic Development and will specify the buildings and/or personal property items covered under the exemption.

The Restoration Tax Abatement Program (RTA) is an incentive created for municipalities and local governments to encourage the expansion, restoration, improvement and development of existing structures in downtown development districts, economic development districts and historic districts. The RTA program provides an up to ten-year abatement of ad valorem property taxes on the renovations and improvements of existing commercial structures and owner-occupied residences. The abatement of ad valorem property taxes is on the increased value of the property from the restoration, improvement, development or expansion of an existing structure.

The Parish has forgone \$540,553 in fiscal year 2019 in ad valorem taxes due to these abatement programs.

**Q. Cane Bayou Mitigation Bank**

The St. Tammany Parish Cane Bayou Mitigation Bank (CBMB) was established in October 2019. The land for the CBMB was purchased in 2012 from the State of Louisiana and lies between Mandeville and Lacombe in the Bayou Castine and Bayou Cane watersheds. The CBMB will be developed in two sections, which will preserve the pine savannah wetlands in perpetuity while providing compensatory mitigation for future Parish projects. The Mitigation Banking Instrument (MBI) for Section 1 of CBMB has been formally approved by the cognizant federal and state agencies, and work to develop Section 1 has begun.

The CBMB will provide federally-required compensatory mitigation for the Parish's capital infrastructure projects which have unavoidable impacts to wetlands at the project sites. The CBMB is a single-client mitigation bank to be used solely by St. Tammany Parish Government. The price of mitigation credit acres for the CBMB is set in the MBI. The U.S. Army Corps of Engineers releases "mitigation credit acres" for Parish projects as the Parish reaches prescribed milestones in the construction and establishment of native wetlands on the property. Two CBMB Escrow Accounts have been established to fund the construction and establishment of Section 1 and to provide for the long-term maintenance and protection of those wetlands in perpetuity.

ST. TAMMANY PARISH, LOUISIANA  
Notes to the Financial Statements 2019

**R. Major Discretely Presented Component Units**

**1. St. Tammany Parish Coroner**

**Cash and Cash Equivalents**

The St. Tammany Parish Coroner's (Coroner) deposits are categorized as follows at December 31, 2019:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Demand Deposits	\$811,553	\$927,833

These deposits are secured from custodial credit risk by \$250,000 of federal deposit insurance (GASB Category 1) and \$2,750,000 of pledged securities held by the custodial bank in the name of the Coroner (GASB Category 2).

**Capital Assets**

The St. Tammany Parish Coroner has a capitalization threshold of \$5,000 uses the straight-line depreciation method, and uses the following estimated useful lives:

<u>Description</u>	<u>Estimated Useful Lives</u>
Auto Equipment	7 years
Autopsy Equipment	15 years
Computer Equipment	3 years
Furniture and Fixtures	5 years
Lab Equipment	3 to 5 years
Office Equipment	3 to 5 years

Capital assets and depreciation activity for the year ended December 31, 2019 is as follows:

<u>St. Tammany Parish Coroner</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets being depreciated:				
Leasehold Improvements	\$69,392	\$ -	\$ -	\$69,392
Auto Equipment	382,548	59,330	(26,896)	414,982
Autopsy Equipment	399,774	-	-	399,774
Computer Equipment	206,534	20,055	-	226,589
Furniture and Fixtures	59,456	-	-	59,456
Lab Equipment	2,055,996	60,436	-	2,116,432
Office Equipment	317,003	-	-	317,003
<i>Total capital assets being depreciated</i>	<u>3,490,703</u>	<u>139,821</u>	<u>(26,896)</u>	<u>3,603,628</u>
Less accumulated depreciation for:				
Leasehold Improvements	(57,981)	(2,131)	-	(60,112)
Auto Equipment	(215,042)	(45,666)	26,896	(233,812)
Autopsy Equipment	(168,911)	(40,925)	-	(209,836)
Computer Equipment	(206,534)	(1,520)	-	(208,054)
Furniture and Fixtures	(59,456)	-	-	(59,456)
Lab Equipment	(1,930,148)	(96,099)	-	(2,026,247)
Office Equipment	(223,050)	(17,179)	-	(240,229)
Total accumulated depreciation	<u>(2,861,122)</u>	<u>(203,520)</u>	<u>26,896</u>	<u>(3,037,746)</u>
Total capital assets, net	<u>\$629,581</u>	<u>(\$63,699)</u>	<u>\$ -</u>	<u>\$565,882</u>

**2. St. Tammany Parish Library**

**Cash and Cash Equivalents**

The following is a summary of cash and cash equivalents (book balances) at December 31, 2019:

Demand Deposits	\$5,080,741
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**ST. TAMMANY PARISH, LOUISIANA**  
**Notes to the Financial Statements 2019**

These deposits are stated at cost, which approximates market. As of December 31, 2019, \$5,229,490 of the Library's bank balance was exposed to custodial credit risk. However, these deposits were secured from risk by the pledge of securities owned by the fiscal agent bank.

**Risk Management**

The St. Tammany Parish Library participates in the self-insurance fund of the St. Tammany Parish Government, for coverage of property, contents, and general liability.

The St. Tammany Parish Library has established a self-insurance medical plan for its employees and their covered dependents. The plan administrator is responsible for the approval, processing, and payment of claims. The plan administrator is also responsible for actuarially determining the needed funding of the plan. The plan provides health benefits up to a \$1,000,000 lifetime maximum per covered person. All full-time employees who are regularly scheduled to work at least twenty-eight hours per week and their eligible dependents are eligible for the plan.

The plan is accounted for in the general fund of the Library. The cost of claims is recorded as an expense when the claims arise. Claims liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated and is recorded in the governmental activities in the statement of net position.

Claims liabilities include an amount for claims that have been incurred but not paid as of December 31, 2019. These liabilities are reported at their present value of \$68,936.

Changes in the balances of claims liabilities during the years ended December 31, 2019, 2018, and 2017 were as follows:

	<b>2019</b>	<b>2018</b>	<b>2017</b>
Unpaid claims, beginning of year	\$64,894	\$19,230	\$36,739
Incurred claims and changes in estimates	1,021,295	1,004,712	879,313
Claim payments	(1,017,253)	(959,048)	(896,822)
Unpaid claims, end of year	\$68,936	\$64,894	\$19,230

A stop-loss insurance contract executed with an insurance carrier covers aggregate claims in excess of \$1,057,401 and claims in excess of \$50,000 per single employee per year. The amount of settlements has not exceeded insurance coverage for each of the past fiscal three years.

**Capital Assets**

The St. Tammany Parish Library capitalizes equipment in excess of \$2,500, improvements in excess of \$25,000, and all books and other items except for periodicals and reference materials. The Library uses the straight-line depreciation method and the following estimated useful lives:

<b>Description</b>	<b>Estimated Useful Lives</b>
Building Improvements	20-30 years
Vehicles	5 years
Furniture and Equipment	5-10 years
Computers	5 years
Books	5 years

**ST. TAMMANY PARISH, LOUISIANA**  
**Notes to the Financial Statements 2019**

Capital assets and depreciation activity for the year ended December 31, 2019 is as follows:

<b><u>St. Tammany Parish Library</u></b>	<b><u>Beginning Balance</u></b>	<b><u>Increases</u></b>	<b><u>Decreases</u></b>	<b><u>Ending Balance</u></b>
Capital assets, not being depreciated:				
Land	\$473,285	\$ -	\$ -	\$473,285
Construction in Progress	35,709	-	(35,709)	-
<i>Total capital assets, not being depreciated</i>	<u>508,994</u>	<u>-</u>	<u>(35,709)</u>	<u>473,285</u>
Capital assets being depreciated:				
Artwork	49,464	-	-	49,464
Books	7,464,163	413,956	(415,380)	7,462,739
Vehicles	233,238	54,483	(42,958)	244,763
Computers	154,408	-	-	154,408
Building Improvements	1,808,982	-	-	1,808,982
Furniture and Equipment	1,554,445	159,896	-	1,714,341
<i>Total capital assets being depreciated</i>	<u>11,264,700</u>	<u>628,335</u>	<u>(458,338)</u>	<u>11,434,697</u>
Artwork	(10,412)	(7,066)	-	(17,478)
Books	(6,508,567)	(496,293)	415,380	(6,589,480)
Vehicles	(182,144)	(16,237)	42,957	(155,424)
Computers	(147,944)	(5,588)	-	(153,532)
Building Improvements	(720,648)	(75,407)	-	(796,055)
Furniture and Equipment	(1,165,067)	(95,229)	-	(1,260,296)
Total accumulated depreciation	<u>(8,734,782)</u>	<u>(695,820)</u>	<u>458,337</u>	<u>(8,972,265)</u>
<i>Total capital assets being depreciated, net</i>	<u>2,529,918</u>	<u>(67,485)</u>	<u>(1)</u>	<u>2,462,432</u>
Total capital assets, net	<u>\$3,038,912</u>	<u>(\$67,485)</u>	<u>(\$35,710)</u>	<u>\$2,935,717</u>

**Operating Leases**

The St. Tammany Parish Library leases the Causeway branch in Mandeville, the temporary Covington Branch, its reference center, its administration offices, and its technical services building. These leases have been classified as operating leases and as such, rental payments have been recorded as an operating expenditure. Total rent expense for the year ended December 31, 2019 was \$373,784. Future minimum lease payments are as follows:

<b><u>Year Ending December 31,</u></b>	<b><u>Amount</u></b>
2020	\$253,467
2021	243,717
2022	215,733
2023	116,485
<b>Total Future Minimum Lease Payments</b>	<b><u>\$ 829,402</u></b>

**Compensated Absences**

The Library's policy allows employees to accumulate unused vacation and sick leave on an unlimited basis. Employees earn annual vacation leave based on the number of years of service and a set 12.5 days sick leave annually. For one to fifteen years of service, employees earn 15 days of vacation annually. Employees with greater than fifteen years of service earn 20 days of vacation annually. At the end of each fiscal year, employees forfeit unused vacation that exceeds 600 hours. Upon termination of service, employees are entitled to be paid for up to 300 hours of unused vacation leave and one-third of accumulated sick leave. The remainder of the vacation and sick leave is forfeited upon termination, but will be paid only upon illness while in the employ of the Library. The non-current portion (amounts estimated to be used in subsequent fiscal years) for governmental funds is reported only as a general long-term obligation in the government-wide statement of net position, and represents a reconciling item between the fund and government-wide presentations.

**3. Mosquito Abatement District**

**Inventories**

The Mosquito Abatement District (District) values inventory at cost. Inventories consist of primarily chemicals and larvicide oil supplies. The cost is recorded as an expenditure at the time individual inventory items are purchased.



**ST. TAMMANY PARISH, LOUISIANA**  
**Notes to the Financial Statements 2019**

Inventories at year-end are equally offset by fund balance reserves. Inventory at December 31, 2019 was determined using the first-in, first-out method (FIFO).

**Cash and Cash Equivalents**

At December 31, 2019, the Mosquito Abatement District had cash and cash equivalents (book balances) as follows:

Cash in checking accounts	\$759,198
Cash in money market account	5,407,282
Other	75
<b>Total</b>	<b>\$6,166,555</b>

As of December 31, 2019, the Mosquito Abatement District had \$6,154,096 in cash deposits (collected bank balances). These deposits were secured from risk by \$250,000 of federal deposit insurance and \$11,200,000 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

**Capital Assets**

The Mosquito Abatement District has a capitalization threshold of \$1,000, uses the straight-line depreciation method, and uses the following estimated useful lives:

Description	Estimated Useful Lives
Buildings and Improvements	40 years
Vehicles	5 years
Machinery and Equipment	5-10 years
Aircraft and Related Equipment	10-15 years
Office Furniture and Equipment	5 years

Capital assets and depreciation activity for the year ended December 31, 2019 is as follows:

<b><u>Mosquito Abatement District</u></b>	<b>Beginning Balance</b>	<b>Increases</b>	<b>Retirement/Reclasses</b>	<b>Ending Balance</b>
Capital assets being depreciated:				
Buildings and Improvements	\$5,832,393	\$ -	\$ -	\$5,832,393
Vehicles	706,685	60,035	(84,305)	682,415
Machinery and Equipment	539,268	136,467	-	675,735
Aircraft and Related Equipment	4,630,270	88,966	-	4,719,236
Office Furniture and Fixtures	167,185	12,532	(11,453)	168,264
<i>Total capital assets being depreciated</i>	<i>11,875,801</i>	<i>298,000</i>	<i>(95,758)</i>	<i>12,078,043</i>
Less accumulated depreciation for:				
Buildings and Improvements	(1,579,305)	(145,808)	-	(1,725,113)
Vehicles	(568,598)	(60,430)	84,305	(544,723)
Machinery and Equipment	(383,431)	(66,964)	-	(450,395)
Aircraft and Related Equipment	(1,529,613)	(247,074)	-	(1,776,687)
Office Furniture and Fixtures	(60,970)	(11,783)	11,035	(61,718)
Total accumulated depreciation	(4,121,917)	(532,059)	95,340	(4,558,636)
<i>Total capital assets being depreciated, net</i>	<i>\$7,753,884</i>	<i>(\$234,059)</i>	<i>(\$418)</i>	<i>\$7,519,407</i>

**Operating Leases**

The Mosquito Abatement District entered into a 100-year lease with the City of Slidell on January 22, 2007 for approximately 155,945 square feet of land at the Slidell Airport. The District's new facility and administrative building and new airplane hangar rest on this site at 62512 Airport Road in the City of Slidell. The lease provides for an annual rental of \$20,632.

**Compensated Absences**

Employees earn annual leave at varying rates according to their years of service. Upon termination from employment, employees are compensated, at their current rate of pay, for all unused or accrued annual leave.

**ST. TAMMANY PARISH, LOUISIANA**  
**Notes to the Financial Statements 2019**

Full time, permanent employees are granted ten days of “regular” sick leave on a biweekly accrual rate basis. Unused regular sick leave may be carried over to the following year with a maximum of 30 regular sick leave days being accrued. In addition, ten days of “extended” sick leave is granted to each employee on January 1<sup>st</sup> of each year, and is to be used only when the employee is either hospitalized or under a doctor’s care for five days or more. Unused extended sick leave cannot be carried over to the following year. Upon termination from employment, employees are not paid for any unused sick leave earned during the year.

The following is a summary of the compensated absences liability for the year ended December 31, 2019:

<u>Balance at 12/31/2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at 12/31/2019</u>	<u>Amount Due within One Year</u>
\$196,829	\$26,279	(\$ -)	\$223,108	\$ -

**S. Non-Major Discretely Presented Component Unit**

**Sub-Drainage District No. 1 of Drainage District No. 3**

The Parish is responsible for the accounting of Sub-Drainage District No. 1 of Drainage District No. 3 (the District) through an inter-governmental agreement. The District does not prepare or issue its own financial reports. Therefore, relevant financial information regarding this component unit is as follows:

**Capital Assets**

The District has a threshold of \$25,000 for capitalization and uses the straight-line depreciation method over a twenty-five year estimated useful life.

Capital assets and depreciation activity for the year ended December 31, 2019 is as follows:

<u>Sub-Drainage District No. 1 of DD No. 3</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Land	\$378,391	\$ -	\$ -	\$378,391
Construction in progress	82,486	-	-	82,486
<i>Total capital assets, not being depreciated</i>	460,877	-	-	460,877
Capital assets being depreciated:				
Infrastructure	175,841	-	-	175,841
Less accumulated depreciation for:				
Infrastructure	(67,293)	(5,375)	-	(72,668)
<i>Total capital assets being depreciated, net</i>	108,548	(5,375)	-	103,173
Total capital assets, net	\$569,425	(\$5,375)	\$ -	\$564,050

**T. Contingencies**

The Parish participates in a number of state and federally-assisted grant programs. The programs are subject to compliance audits under the single audit approach. Such audits could lead to requests for reimbursement by the grantor agency for expenditures disallowed under terms of the grants. Parish management believes that the amount of disallowances, if any, which may arise from future audits, will not be material.

The Parish is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Parish’s legal counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the government.

ST. TAMMANY PARISH, LOUISIANA  
Notes to the Financial Statements 2019

**U. New Standards**

The GASB issued Statement No. 83, *Certain Asset Retirement Obligations*, in November 2016. This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. This Statement will be effective for the Parish for the fiscal year ending December 31, 2020.

The GASB issued Statement No. 84, *Fiduciary Activities*, in January 2017. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. This Statement will be effective for the Parish for the fiscal year ending December 31, 2020.

The GASB issued Statement No. 87, *Leases*, in June 2017. This Statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. This Statement will be effective for the Parish for the fiscal year ending December 31, 2022.

The GASB issued Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, in April 2018. This Statement requires that additional essential information related to debt be disclosed in notes to 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. This Statement also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt. This Statement will be effective for the Parish for the fiscal year ending December 31, 2020.

The GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, in April 2018. 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 statement prepared using the economic resources measurement focus. This statement will be effective for the Parish for the fiscal year ending December 31, 2021.

The GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, in May 2020. This Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

Management of the Parish is currently assessing the impact of the new pronouncements on the financial statements.

**V. Subsequent Events**

Management of the Parish has evaluated subsequent events through the date which the financial statements were available to be issued, and determined that there were no subsequent events requiring disclosure, except as noted below.

On January 31, 2020, the Secretary of the United States Department of Health and Human Services declared a public health emergency as a result of the 2019 Novel Coronavirus. On March 11, 2020 the World Health Organization publicly characterized Covid-19 as a pandemic, and Louisiana Governor John Bel Edwards declared a public health emergency to exist in the State of Louisiana. Parish President Michael B. Cooper declared a state of emergency in St. Tammany Parish on March 13, 2020. As a result, restrictions on travel have been in place, and certain types of businesses and public places have been forced to close and it is uncertain how long restrictions will be in place. These actions to mitigate the coronavirus have had an adverse impact on the economy, and it is unknown how they will financially affect the Parish.

**REQUIRED  
SUPPLEMENTARY  
INFORMATION**

**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**General Fund (000)**  
**For the Year Ended December 31, 2019**

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget- Positive (Negative)
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 5,087,800	\$ 5,087,800	\$ 5,276,164	\$ 188,364
Other taxes, penalties, interest, etc.	2,924,900	2,924,900	2,977,870	52,970
Licenses and permits	3,910,300	3,910,300	4,215,584	305,284
Intergovernmental revenues:				
Other federal funds	80,000	80,000	75,892	(4,108)
State funds:				
State revenue sharing	110,000	110,000	114,083	4,083
Fees and charges for services	343,612	343,612	349,820	6,208
Other revenues	510,000	510,000	814,259	304,259
Total Revenues	<u>12,966,612</u>	<u>12,966,612</u>	<u>13,823,672</u>	<u>857,060</u>
Less: Revenue collection fees	757,149	757,149	807,542	(50,393)
Net Revenues	<u>12,209,463</u>	<u>12,209,463</u>	<u>13,016,130</u>	<u>806,667</u>
<b>Expenditures</b>				
Administrative Departments				
Parish President	640,359	644,478	638,614	5,864
Parish Council	1,519,261	1,530,920	1,446,495	84,425
Chief Administrative Officer	529,209	538,063	513,767	24,296
Facilities Management	1,594,614	1,618,294	1,532,932	85,362
Finance	1,708,550	1,735,380	1,614,735	120,645
Grants Management	298,851	307,125	151,318	155,807
Human Resources	508,736	521,655	488,877	32,778
Procurement	580,547	590,774	485,291	105,483
Public Information	469,176	477,329	444,732	32,597
Technology	2,689,243	2,905,435	2,326,492	578,943
Interfund Charges	(10,011,033)	(10,118,409)	(9,067,321)	(1,051,088)
Facilities and Other				
Bush Community Center	17,000	17,000	16,451	549
Fairgrounds Arena	309,989	312,219	260,554	51,665
Levee Board Building	27,015	27,306	14,841	12,465
St. Tammany Regional Airport	238,147	239,648	170,337	69,311
Reimbursement-Costs in Excess of Revenues	(412,151)	(416,173)	(331,524)	(84,649)
State Mandated Agencies				
St. Tammany Parish Jail	5,609,003	5,609,409	5,580,513	28,896
22nd Judicial District Court				
22nd Judicial District Court	2,663,234	2,688,729	2,642,824	45,905
22nd Judicial District Court Reimbursable	45,882	46,492	32,124	14,368
Assessor	14,623	14,772	12,215	2,557
District Attorney of 22nd JD				
District Attorney of 22nd JD	3,278,786	3,160,912	3,000,154	160,758
District Attorney - Civil Division	1,651,819	1,730,158	1,547,025	183,133
Interfund Charges	(1,440,073)	(1,516,133)	(1,460,755)	(55,378)
Registrar of Voters	255,773	256,338	219,064	37,274
LA Dept of Veterans Affairs	103,945	104,052	101,213	2,839
Ward Courts	315,169	315,561	304,335	11,226
General expenditures	9,200	9,306	330	8,976
Total Expenditures	<u>13,214,874</u>	<u>13,350,640</u>	<u>12,685,633</u>	<u>665,007</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(1,005,411)</b>	<b>(1,141,177)</b>	<b>330,497</b>	<b>1,471,674</b>
<b>Other Financing Uses</b>				
Transfers in	-	-	178,267	178,267
Transfers out	(1,200,000)	(1,200,000)	(600,000)	600,000
<b>Net Change in Fund Balance</b>	<b>(2,205,411)</b>	<b>(2,341,177)</b>	<b>(91,236)</b>	<b>2,249,941</b>
<b>Fund Balance - Beginning</b>	<b>17,772,555</b>	<b>17,772,555</b>	<b>17,772,555</b>	<b>-</b>
<b>Fund Balance - Ending</b>	<b>\$ 15,567,144</b>	<b>\$ 15,431,378</b>	<b>\$ 17,681,319</b>	<b>\$ 2,249,941</b>

NOTE: See Schedule 8 in the Notes to Required Supplementary Information Section for a reconciliation of Budgetary Comparison and Statement of Revenues, Expenditures, and Changes in Fund Balances.

**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Public Works (100)**  
**For the Year Ended December 31, 2019**

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget-Positive (Negative)
<b>Revenues</b>				
Sales Tax	\$ 49,223,500	\$ 50,801,500	\$ 53,036,762	\$ 2,235,262
Sales Tax for Capital	(11,200,000)	(26,400,000)	(26,400,000)	-
Sales Tax for Debt	(3,462,310)	(5,468,802)	(5,468,802)	-
Other Revenues	2,047,281	2,047,281	2,582,736	535,455
Less: Revenue collection fees	(557,750)	(557,750)	(608,137)	(50,387)
Net Revenues	<u>36,050,721</u>	<u>20,422,229</u>	<u>23,142,559</u>	<u>2,720,330</u>
<b>Expenditures</b>				
Department of Public Works				
Public Works Administration	2,374,965	2,439,330	2,026,735	412,595
Engineering	1,730,659	2,165,673	1,637,719	527,954
Geographical Information Systems	294,547	302,352	259,972	42,380
Maintenance Barns	13,208,418	13,592,351	9,246,838	4,345,513
Fleet Management	4,590,318	5,297,545	4,627,871	669,674
Tammany Trace Maintenance	1,198,271	1,235,926	839,351	396,575
Tammany Trace Administration	147,563	152,699	143,660	9,039
Development-Engineering	1,531,712	1,554,145	1,353,244	200,901
Homeland Security & Emergency Operations	508,852	519,215	443,478	75,737
General expenditures	4,969,911	5,051,843	4,627,689	424,154
Total Expenditures	<u>30,555,216</u>	<u>32,311,079</u>	<u>25,206,557</u>	<u>7,104,522</u>
<b>Net Change in Fund Balance</b>	5,495,505	(11,888,850)	(2,063,998)	9,824,852
<b>Fund Balance - Beginning</b>	<u>28,248,275</u>	<u>28,248,275</u>	<u>28,248,275</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ 33,743,780</u>	<u>\$ 16,359,425</u>	<u>\$ 26,184,277</u>	<u>\$ 9,824,852</u>

NOTE: See Schedule 9 in the Notes to Required Supplementary Information Section for a reconciliation of Budgetary Comparison and Statement of Revenues, Expenditures, and Changes in Fund Balances.

**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Hwy 21 Economic Development District (123-2025)**  
**For the Year Ended December 31, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>
<b>Revenues</b>	\$ 692,000	\$ 760,000	\$ 759,902	\$ (98)
<b>Expenditures</b>	<u>692,000</u>	<u>760,000</u>	<u>759,902</u>	<u>98</u>
<b>Net Change in Fund Balance</b>	-	-	-	-
<b>Fund Balance - Beginning</b>	<u>1,464,434</u>	<u>1,464,434</u>	<u>1,464,434</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ 1,464,434</u>	<u>\$ 1,464,434</u>	<u>\$ 1,464,434</u>	<u>\$ -</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**St. Tammany Parish Library (128)**  
**For the Year Ended December 31, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>
<b>Revenues</b>	\$ 10,909,839	\$ 11,377,839	\$ 11,377,026	\$ (813)
<b>Expenditures</b>	<u>10,909,839</u>	<u>11,377,839</u>	<u>11,377,026</u>	<u>813</u>
<b>Net Change in Fund Balance</b>	-	-	-	-
<b>Fund Balance - Beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



SCHEDULE 5

**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of the Parish's Proportionate**  
**Share of the Net Pension Liability/(Asset)**  
**For the Year Ended December 31, 2019**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
St. Tammany Parish's Proportion of the Net Pension Liability	4.02%	4.30%	4.22%	4.13%	3.86%
St. Tammany Parish's Proportionate Share of the Net Pension Liability/(Asset) *	\$ 17,832,897	\$ (3,195,198)	\$ 8,681,664	\$ 10,877,242	\$ 1,054,850
St. Tammany Parish's Covered Payroll	\$ 24,721,584	\$ 26,496,531	\$ 24,999,534	\$ 23,692,568	\$ 21,662,469
St. Tammany Parish's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered Payroll	72.13%	-12.06%	34.73%	45.91%	4.87%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	88.86%	101.98%	94.15%	92.23%	99.15%

\* The measurement date of the proportionate share of the net pension liability is one year in arrears.

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

**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of St. Tammany Parish Contributions**  
**For the Year Ended December 31, 2019**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Statutorily Required Contribution	\$ 2,790,420	\$ 2,842,925	\$ 3,312,071	\$ 3,249,952	\$ 3,435,429
Contributions in Relation to the Statutorily Required Contribution	<u>2,790,420</u>	<u>2,842,925</u>	<u>3,312,071</u>	<u>3,249,952</u>	<u>3,435,429</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
St. Tammany Parish's Covered Payroll	\$ 24,264,487	\$ 24,721,584	\$ 26,496,531	\$ 24,999,534	\$ 23,692,568
Contributions as a Percentage of Covered Payroll	11.50%	11.50%	12.50%	13.00%	14.50%

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

**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Changes in Total OPEB Liability and Related Ratios**  
**For the Year Ended December 31, 2019**

	<u>2019</u>	<u>2018</u>
Total OPEB liability		
Service cost	\$ 62,234	\$ 75,747
Interest	350,581	328,588
Changes of benefit terms	-	-
Differences between expected and actual experience	(119,943)	(217,946)
Changes of assumptions	1,999,419	(941,153)
Benefit payments	<u>(253,051)</u>	<u>(239,859)</u>
Net change in total OPEB Liability	2,039,240	(994,623)
Total OPEB liability - beginning	<u>8,677,291</u>	<u>9,671,914</u>
Total OPEB liability - ending	<u>\$ 10,716,531</u>	<u>\$ 8,677,291</u>
Covered-employee payroll	\$ 24,264,487	\$ 24,721,584
Total OPEB liability as a percentage of covered-employee payroll	44.17%	35.10%

## Notes to Schedule:

Benefit Changes - There were no changes of benefit terms for the year ended December 31, 2019.

Changes of Assumptions - The discount rate as of 12/31/2018 was 4.10%

The discount rate changed to 2.74% as of 12/31/19.

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

**NOTES TO REQUIRED  
SUPPLEMENTARY  
INFORMATION**

**ST. TAMMANY PARISH, LOUISIANA**  
**Reconciliation of Expenditures Between Budgetary Comparison and**  
**Statement of Revenues and Expenditures**  
**General Fund (000)**  
**For the Year Ended December 31, 2019**

	General Government					
	Legislative	Judicial	Executive	Elections	Financial Administration	Other- Unclassified
<b>Expenditures:</b>						
Administrative Departments						
Parish President	\$ -	\$ -	\$ 638,614	\$ -	\$ -	\$ -
Parish Council	1,446,495	-	-	-	-	-
Chief Administrative Officer	-	-	513,767	-	-	-
Facilities Management	-	-	-	-	-	1,532,932
Finance	-	-	-	-	1,345,583	269,152
Grants Management	-	-	-	-	151,318	-
Human Resources	-	-	-	-	488,877	-
Procurement	-	-	-	-	485,291	-
Public Information	-	-	-	-	-	444,732
Technology	-	-	-	-	-	2,326,492
Interfund Charges	(1,377,526)	-	(1,134,171)	-	(2,272,654)	(4,282,970)
Facilities and Other						
Bush Community Center	-	-	-	-	-	16,451
Fairgrounds Arena	-	-	-	-	-	-
Levee Board Building	-	-	-	-	-	14,841
St. Tammany Regional Airport	-	-	-	-	-	-
Reimbursement-Costs in Excess of Revenues	-	-	-	-	-	(12,592)
State Mandated Agencies						
St. Tammany Parish Jail	-	-	-	-	-	-
22nd Judicial District Court						
22nd Judicial District Court	-	2,642,824	-	-	-	-
22nd Judicial District Court Reimbursable	-	32,124	-	-	-	-
Assessor	-	-	-	-	12,215	-
District Attorney of 22nd JD						
District Attorney of 22nd JD	-	3,000,154	-	-	-	-
District Attorney - Civil Division	-	-	-	-	1,547,025	-
Interfund Charges	-	-	-	-	(1,460,755)	-
Registrar of Voters	-	-	-	219,064	-	-
LA Dept of Veterans Affairs	-	-	-	-	-	-
Ward Courts	-	304,335	-	-	-	-
General expenditures	-	-	-	-	-	330
Revenue collection fees	-	-	-	-	800,215	6,698
<b>Total Expenditures</b>	<b>\$ 68,969</b>	<b>\$ 5,979,437</b>	<b>\$ 18,210</b>	<b>\$ 219,064</b>	<b>\$ 1,097,115</b>	<b>\$ 316,066</b>

**SCHEDULE 8**

<u>Public Safety</u>	<u>Health and Welfare</u>	<u>Culture and Recreation</u>	<u>Transportation</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ 638,614
-	-	-	-	1,446,495
-	-	-	-	513,767
-	-	-	-	1,532,932
-	-	-	-	1,614,735
-	-	-	-	151,318
-	-	-	-	488,877
-	-	-	-	485,291
-	-	-	-	444,732
-	-	-	-	2,326,492
-	-	-	-	(9,067,321)
-	-	-	-	16,451
-	-	260,554	-	260,554
-	-	-	-	14,841
-	-	-	170,337	170,337
-	-	(245,828)	(73,104)	(331,524)
5,580,513	-	-	-	5,580,513
-	-	-	-	2,642,824
-	-	-	-	32,124
-	-	-	-	12,215
-	-	-	-	3,000,154
-	-	-	-	1,547,025
-	-	-	-	(1,460,755)
-	-	-	-	219,064
-	101,213	-	-	101,213
-	-	-	-	304,335
-	-	-	-	330
629	-	-	-	807,542
<u>\$ 5,581,142</u>	<u>\$ 101,213</u>	<u>\$ 14,726</u>	<u>\$ 97,233</u>	<u>\$ 13,493,175</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Reconciliation of Expenditures Between Budgetary Comparison and**  
**Statement of Revenues and Expenditures**  
**Public Works (100)**  
**For the Year Ended December 31, 2019**

<b>Expenditures</b>	<u>Public Safety</u>	<u>Highways and Streets</u>	<u>Culture and Recreation</u>	<u>Capital Outlay - Capital Assets</u>	<u>Total</u>
Department of Public Works					
Public Works Administration	\$ -	\$ 2,026,735	\$ -	\$ -	\$ 2,026,735
Engineering	-	1,637,719	-	-	1,637,719
Geographical Information Systems	-	259,972	-	-	259,972
Maintenance Barns	-	9,246,838	-	-	9,246,838
Fleet Management	-	1,676,022	-	2,951,849	4,627,871
Tammany Trace Maintenance	-	805,697	-	33,654	839,351
Tammany Trace Administration	-	-	143,660	-	143,660
Development-Engineering	-	1,290,088	-	63,156	1,353,244
Homeland Security & Emergency Operations	443,478	-	-	-	443,478
General expenditures	-	4,627,689	-	-	4,627,689
Revenue collection fees	-	608,137	-	-	608,137
Total Expenditures	<u>\$ 443,478</u>	<u>\$ 22,178,897</u>	<u>\$ 143,660</u>	<u>\$ 3,048,659</u>	<u>\$ 25,814,694</u>

# NON-MAJOR GOVERNMENTAL FUNDS



**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Governmental Funds**  
**December 31, 2019**

	<u>TOTAL NON-MAJOR SPECIAL REVENUE FUNDS</u>	<u>TOTAL NON-MAJOR DEBT SERVICE FUNDS</u>	<u>TOTAL NON-MAJOR CAPITAL PROJECT FUNDS</u>	<u>TOTAL NON-MAJOR PERMANENT FUNDS</u>	<u>TOTAL NON-MAJOR GOVERNMENTAL FUNDS</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 28,787,001	\$ 2,003,421	\$ 20,522,311	\$ -	\$ 51,312,733
Investments	10,138,379	-	76,605,326	-	86,743,705
Receivables, net of allowances for uncollectibles:					
Ad valorem/parcel fees	20,352,740	-	-	-	20,352,740
Sales and use tax	28,436	-	-	-	28,436
Other receivables	2,374,638	-	2,345,437	-	4,720,075
Due from other funds	-	-	1,350,000	-	1,350,000
Due from component units	379,903	-	-	-	379,903
Prepaid items	29,492	-	-	-	29,492
Restricted assets	-	2,905,726	-	244,106	3,149,832
	<u>62,090,589</u>	<u>4,909,147</u>	<u>100,823,074</u>	<u>244,106</u>	<u>168,066,916</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred charges - state revenue sharing	8,751	-	-	-	8,751
	<u>8,751</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,751</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>\$ 62,099,340</u>	<u>\$ 4,909,147</u>	<u>\$ 100,823,074</u>	<u>\$ 244,106</u>	<u>\$ 168,075,667</u>
<b>LIABILITIES</b>					
Accounts, salaries, and other payables	\$ 5,908,714	\$ 2,335	\$ 4,070,250	\$ -	\$ 9,981,299
Due to other funds	1,158,201	-	764,423	-	1,922,624
Unearned revenue	4,840,158	-	11,012,536	-	15,852,694
Other liabilities	428,358	-	-	-	428,358
	<u>12,335,431</u>	<u>2,335</u>	<u>15,847,209</u>	<u>-</u>	<u>28,184,975</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - ad valorem/parcel fees	798,544	-	-	-	798,544
Unavailable revenue - state revenue sharing	149,660	-	-	-	149,660
	<u>948,204</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>948,204</u>
<b>FUND BALANCES</b>					
Nonspendable					
Mitigation bank	-	-	-	244,106	244,106
Prepaid items	29,492	-	-	-	29,492
Restricted	39,446,677	4,843,166	63,030,425	-	107,320,268
Committed	9,339,536	63,646	21,945,440	-	31,348,622
	<u>48,815,705</u>	<u>4,906,812</u>	<u>84,975,865</u>	<u>244,106</u>	<u>138,942,488</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<u>\$ 62,099,340</u>	<u>\$ 4,909,147</u>	<u>\$ 100,823,074</u>	<u>\$ 244,106</u>	<u>\$ 168,075,667</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Non-Major Governmental Funds**  
**For the Year Ended December 31, 2019**

	<b>TOTAL NON-MAJOR SPECIAL REVENUE FUNDS</b>	<b>TOTAL NON-MAJOR DEBT SERVICE FUNDS</b>	<b>TOTAL NON-MAJOR CAPITAL PROJECT FUNDS</b>	<b>TOTAL NON-MAJOR PERMANENT FUNDS</b>	<b>TOTAL NON-MAJOR GOVERNMENTAL FUNDS</b>
<b>Revenues</b>					
Taxes:					
Ad valorem/parcel fees	\$ 15,999,183	\$ 1,132,460	\$ 5,885,000	\$ -	\$ 23,016,643
Sales and use	276,153	5,468,802	7,200,000	-	12,944,955
Other taxes, penalties, interest, etc.	286,518	-	-	-	286,518
Licenses and permits	2,035,743	-	-	-	2,035,743
Intergovernmental revenues:					
Federal and state grants	6,244,254	-	2,883,651	-	9,127,905
State funds:					
State revenue sharing	449,403	-	-	-	449,403
Fees and charges for services	1,673,723	-	3,658,992	243,600	5,576,315
Fines and forfeitures	1,417,684	-	51,080	-	1,468,764
Other revenues:					
Investment earnings	919,358	75,426	2,789,796	506	3,785,086
Contributions	274,107	-	61,114	-	335,221
Miscellaneous	207	-	-	-	207
Total Revenues	<u>29,576,333</u>	<u>6,676,688</u>	<u>22,529,633</u>	<u>244,106</u>	<u>59,026,760</u>
<b>Expenditures</b>					
General government:					
Judicial	5,091,901	-	-	-	5,091,901
Elections	123,310	-	-	-	123,310
Financial administration	567,331	-	-	-	567,331
Other - unclassified	-	-	3,611	-	3,611
Public safety	9,127,552	-	188,122	-	9,315,674
Highways and streets	1,343,737	-	2,567,726	-	3,911,463
Sanitation	1,589,325	-	23,160	-	1,612,485
Health and welfare	9,368,180	-	14,315	-	9,382,495
Cultural and recreation	235,281	-	252,177	-	487,458
Economic development	534,493	-	203,956	-	738,449
Conservation	15,457	-	-	-	15,457
Transportation	2,532,978	-	8,570	-	2,541,548
Capital outlay:					
Capital assets	8,286	-	5,947,292	-	5,955,578
Infrastructure	20,487	-	17,837,668	-	17,858,155
Debt Service:					
Principal	-	3,435,000	-	-	3,435,000
Interest	-	2,229,523	-	-	2,229,523
Bond issuance costs	-	355,065	-	-	355,065
Impact fee credits used	-	-	44,573	-	44,573
Total Expenditures	<u>30,558,318</u>	<u>6,019,588</u>	<u>27,091,170</u>	<u>-</u>	<u>63,669,076</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(981,985)</u>	<u>657,100</u>	<u>(4,561,537)</u>	<u>244,106</u>	<u>(4,642,316)</u>
<b>Other Financing Sources (Uses)</b>					
Impact fee credits issued	-	-	38,088	-	38,088
Transfers in	-	359,817	8,028,573	-	8,388,390
Transfers out	(178,267)	(39,673,214)	(6,563,001)	-	(46,414,482)
Proceeds of bonds	-	34,952,189	-	-	34,952,189
Total Other Financing Sources (Uses)	<u>(178,267)</u>	<u>(4,361,208)</u>	<u>1,503,660</u>	<u>-</u>	<u>(3,035,815)</u>
<b>Net Change in Fund Balance</b>	<u>(1,160,252)</u>	<u>(3,704,108)</u>	<u>(3,057,877)</u>	<u>244,106</u>	<u>(7,678,131)</u>
<b>Fund Balance - Beginning</b>	<u>49,975,957</u>	<u>8,610,920</u>	<u>88,033,742</u>	<u>-</u>	<u>146,620,619</u>
<b>Fund Balance - Ending</b>	<u>\$ 48,815,705</u>	<u>\$ 4,906,812</u>	<u>\$ 84,975,865</u>	<u>\$ 244,106</u>	<u>\$ 138,942,488</u>



ST. TAMMANY PARISH, LOUISIANA  
NON-MAJOR SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes.

**Drainage Maintenance Fund (101)** accounts for a portion of the property tax levied for the purpose of improving, maintaining and constructing, bulk heading and bridging drainage ways, drainage ditches, drainage channels, and drainage canals within the Parish and related non-capital expenditures.

**Environmental Services Fund (102)** accounts for the fees collected for the inspection of new, or review of existing water and sewerage infrastructure placed in the Parish.

**Justice Center Complex Fund (106)** accounts for a portion of the one-quarter cent sales tax levied for acquiring, constructing, improving, operating, and maintaining a St. Tammany Parish Justice Center Complex, including acquisition of land, equipment and furnishings therefore, with the proceeds of the tax being subject to funding into bonds for acquiring, constructing, and improving said justice center complex.

**Public Health Fund (111)** accounts for a portion of the property tax levied for the purpose of supporting the St. Tammany Parish Health Center and related public health activities, including the construction of new buildings and/or renovations of existing health units' buildings and related non-capital expenditures.

**Animal Services Fund (112)** accounts for animal licensing fees, service fees and the property tax levy for acquiring, constructing, improving, maintaining and operating an animal shelter for the Parish, including necessary equipment and facilities thereof.

**Economic Development Fund (122)** accounts for the part of the State hotel/motel tax dedicated for economic development in the Parish, as well as for the part of the State hotel/motel tax dedicated for improvements, operations and maintenance of Camp Salmen Nature Park, the East St. Tammany Fishing pier, and the Tammany Trace in addition to self-generated fees.

**Airport Rd. Economic Development Sales Tax District Fund (123-2010)** accounts for additional sales tax levy of three quarters of one percent in the District to be used for economic development projects.

**Hwy 1077 Economic Development Sales Tax District Fund (123-2015)** accounts for additional sales tax levy of three quarters of one percent in the District to be used for economic development projects.

**Hwy 1088 Economic Development Sales Tax District Fund (123-2020)** accounts for additional sales tax levy of three quarters of one percent in the District to be used for economic development projects.

**Hwy 434 Economic Development Sales Tax District Fund (123-2030)** accounts for additional sales tax levy of three quarters of one percent in the District to be used for economic development projects.

**Hwy 59 Economic Development Sales Tax District Fund (123-2035)** accounts for additional sales tax levy of three quarters of one percent in the District to be used for economic development projects.

**Rooms to Go Economic Development Sales Tax District Fund (123-2040)** accounts for additional sales tax levy of three quarters of one percent in the District to be used to reimburse the costs of projects limited to water, road, and drainage infrastructure in the District.

**St. Tammany Parish Coroner Fund (126)** accounts for the property tax levied to provide funding for the St. Tammany Parish Coroner's Office, including, constructing, acquiring, improving, operating and maintaining facilities and equipment thereof.

**St. Tammany Parish Jail Fund (127)** accounts for a portion of the one-quarter cent sales tax levied for providing and maintaining jail facilities for the Sheriff to incarcerate prisoners, including acquisition of land, equipment and furnishings therefore, with the proceeds of the tax being subject to funding into bonds for acquiring, constructing and improving said jail facilities.

ST. TAMMANY PARISH, LOUISIANA  
NON-MAJOR SPECIAL REVENUE FUNDS

**STARC/ Council on Aging (129)** accounts for the property tax levied for programs of social welfare to be dedicated (1) 50% for acquiring, constructing, improving, maintaining and operating authorized activities, services, and programs and/or facilities of and for the St. Tammany Parish Council on Aging and (2) 50% for acquiring, constructing, improving, maintaining and operating authorized activities, services, programs and/or facilities for individuals with mental retardation and/or disabled persons in the Parish.

**Criminal Court Fund (134)** accounts for the fines and court cost fees collected on moving violations and criminal cases that are used to support expenditures for the 22<sup>nd</sup> Judicial District Court System.

**22<sup>nd</sup> JDC Commissioner Fund (135)** accounts for the court cost fees collected on moving violations and criminal cases that are used to support the expenses related to the Special Commissioner for the 22<sup>nd</sup> Judicial District Court.

**Jury Service Fund (136)** accounts for court costs collected to provide for compensation to jurors in criminal cases.

**Law Enforcement Witness Fund (137)** accounts for the court cost fees collected on moving violations and criminal cases that are used to support the witness fees paid to off duty police officers summoned to appear in court.

**Grants – Coastal Fund (141)** accounts for receipts and disbursements of Federal and State grants related to coastal zone issues, such as grants for restoring marshes, enhancing coastal recreational activities, inspecting and permitting projects, and determining the future course of development and conservation of the coastal zone.

**Grants – CRT Fund (142)** accounts for receipts and disbursements of Federal and State grants for culture, recreation and tourism within the Parish.

**Grants – Economic Development Fund (143)** accounts for receipts and disbursements of Federal and State grants for economic development within the Parish.

**Grants – Health and Welfare Fund (144)** accounts for receipts and disbursements of Federal and State grants received to benefit citizens for the health and welfare of citizens within the Parish.

**Grants – Infrastructure Fund (145)** accounts for receipts and disbursements of Federal and State grants received to benefit infrastructure within the Parish.

**Grants – OHSEP Fund (146)** accounts for receipts and disbursements of Federal and State grants related to emergency preparedness issues.

**Grants – Residential Mitigation Fund (147)** accounts for receipts and disbursements of Federal grants to mitigate flood-damaged homes throughout the Parish.

**Grants – Transportation Fund (148)** account for receipts and disbursements of Federal and State grants for transportation.

**Grants – Other Fund (149)** accounts for receipts and disbursements of Federal and State grants not accounted for in another fund.

**Lighting District No. 1 Fund (190-4621)** accounts for the property tax levy for the purpose of contracting with any public utility company (or companies) to provide and maintain utility poles and electric lights on the Parish streets, roads and highways, alleys, and public places in the District and that the revenues derived therefrom shall be subject to debt service and administrative charges there against. This Lighting District is located in Council Districts No. 7 and 11.

**Lighting District No. 4 Fund (190-4624)** accounts for the property tax levy for contracting with any public utility company (or companies) to provide and maintain utility poles and electric lights on the Parish streets, roads and highways, alleys, and public places in the District and that the revenues derived therefrom shall be subject to debt

ST. TAMMANY PARISH, LOUISIANA  
NON-MAJOR SPECIAL REVENUE FUNDS

service and administrative charges there against. This Lighting District is located in Council Districts No. 7, No. 9, No. 11, No. 12, No. 13, and No. 14.

**Lighting District No. 5 Fund (190-4625)** accounts for the property tax levy for providing and maintaining electric lights on streets, roads, highways, alleys, and public places in Lighting District No. 5. This Lighting District is located in Council District No. 13.

**Lighting District No. 6 Fund (190-4626)** accounts for the property tax levy providing and maintaining electric lights on streets, roads, highways, alleys, and public places in Lighting District No. 6. This Lighting District is located in Council Districts No. 5, No. 7, and No. 10.

**Lighting District No. 7 Fund (190-4627)** accounts for the property tax levy for contracting with any public utility company (or companies) to provide and maintain utility poles and electric lights on the Parish streets, roads and highways, alleys, and public places in the District and that the revenues derived therefrom shall be subjected to debt service and administrative charges there against. This Lighting District is located in Council Districts No. 12 and 13.

**Lighting District No. 9 Fund (190-4629)** accounts for the annual service charge levied for the purpose of paying utility charges for road lighting, and maintaining and operating road lighting facilities and equipment within the District. This Lighting District is located in Council Districts No. 8 and No. 9.

**Lighting District No. 10 Fund (190-4630)** accounts for the annual service charge levied for the purpose of paying utility charges for road lighting, and maintaining and operating road lighting facilities and equipment within the District. This Lighting District is located in Council District No. 8.

**Lighting District No. 11 Fund (190-4631)** accounts for the annual service charge levied for the purpose of paying utility charges for road lighting, and maintaining and operating road lighting facilities and equipment within the District. This Lighting District is located in Council District No. 13.

**Lighting District No. 14 Fund (190-4634)** accounts for the annual service charge levied for the purpose of paying utility charges for road lighting, and maintaining and operating road lighting facilities and equipment within the District. This Lighting District is located in Council District No. 8.

**Lighting District No. 15 Fund (190-4635)** accounts for the annual service charge levied for the purpose of paying utility charges for road lighting, and maintaining and operating road lighting facilities and equipment within Road Lighting District No. 15. This Lighting District is located in Council District No. 2.

**Lighting District No. 16 Fund (190-4636)** accounts for the annual service charge levied for paying utility charges for road lighting, and maintaining and operating road lighting facilities and equipment within Road Lighting District No. 16. This Lighting District is located in Council Districts No. 2 and No. 5.

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Special Revenue Funds**  
**December 31, 2019**

	<b>101 Drainage Maintenance</b>	<b>102 Environmental Services</b>	<b>106 Justice Center Complex</b>	<b>111 Public Health</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,405,059	\$ 1,186,973	\$ 1,721,294	\$ 2,838,210
Investments	-	4,671,294	5,467,085	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	3,586,169	-	-	3,586,169
Sales and use tax	-	-	8,173	-
Other receivables	51,944	270,836	55,657	51,944
Due from component units	-	-	-	-
Prepaid items	-	-	-	-
<b>Total Assets</b>	<b>6,043,172</b>	<b>6,129,103</b>	<b>7,252,209</b>	<b>6,476,323</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred charges - state revenue sharing	1,519	-	-	1,519
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 6,044,691</b>	<b>\$ 6,129,103</b>	<b>\$ 7,252,209</b>	<b>\$ 6,477,842</b>
<b>LIABILITIES</b>				
Accounts, salaries, and other payables	\$ 144,607	\$ 163,319	\$ 12,613	\$ 316,228
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Other liabilities	416,556	640	-	2,634
<b>Total Liabilities</b>	<b>561,163</b>	<b>163,959</b>	<b>12,613</b>	<b>318,862</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - ad valorem/parcel fees	138,832	-	-	138,832
Unavailable revenue - state revenue sharing	25,972	-	-	25,972
<b>Total Deferred Inflows of Resources</b>	<b>164,804</b>	<b>-</b>	<b>-</b>	<b>164,804</b>
<b>FUND BALANCES</b>				
Nonspendable, prepaid items	-	-	-	-
Restricted	5,318,724	-	7,239,596	5,994,176
Committed	-	5,965,144	-	-
<b>Total Fund Balances</b>	<b>5,318,724</b>	<b>5,965,144</b>	<b>7,239,596</b>	<b>5,994,176</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 6,044,691</b>	<b>\$ 6,129,103</b>	<b>\$ 7,252,209</b>	<b>\$ 6,477,842</b>

**SCHEDULE 12**  
**continued**

112 Animal Services	122 Economic Development	123-2010 Airport Rd. Economic Development Sales Tax District	123-2015 Hwy 1077 Economic Development Sales Tax District	123-2020 Hwy 1088 Economic Development Sales Tax District	123-2030 Hwy 434 Economic Development Sales Tax District	123-2035 Hwy 59 Economic Development Sales Tax District
\$ 1,993,664	\$ 916,293	\$ -	\$ -	\$ -	\$ -	\$ 450,158
-	-	-	-	-	-	-
1,661,387	-	-	-	-	-	-
-	-	-	-	-	-	-
32,296	27,050	-	-	-	-	-
-	-	-	-	-	-	-
3,132	2,095	-	-	-	-	-
<u>3,690,479</u>	<u>945,438</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>450,158</u>
703	-	-	-	-	-	-
<u>\$ 3,691,182</u>	<u>\$ 945,438</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 450,158</u>
\$ 137,564	\$ 1,521	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,221	-	-	-	-	-	-
<u>138,785</u>	<u>1,521</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
64,332	-	-	-	-	-	-
12,029	-	-	-	-	-	-
<u>76,361</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3,132	2,095	-	-	-	-	-
98,512	941,822	-	-	-	-	450,158
3,374,392	-	-	-	-	-	-
<u>3,476,036</u>	<u>943,917</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>450,158</u>
<u>\$ 3,691,182</u>	<u>\$ 945,438</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 450,158</u>



**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Special Revenue Funds**  
**December 31, 2019**

	<b>123-2040 Rooms to Go Economic Development Sales Tax District</b>	<b>126 St. Tammany Parish Coroner</b>	<b>127 St. Tammany Parish Jail</b>	<b>129 STARC/Council on Aging</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 15,025	\$ 6,744,319	\$ -	\$ 269,165
Investments	-	-	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	-	6,604,783	-	3,889,902
Sales and use tax	12,090	-	8,173	-
Other receivables	-	95,641	-	56,328
Due from component units	-	379,903	-	-
Prepaid items	-	24,265	-	-
<b>Total Assets</b>	<b>27,115</b>	<b>13,848,911</b>	<b>8,173</b>	<b>4,215,395</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred charges - state revenue sharing	-	2,796	-	1,647
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 27,115</b>	<b>\$ 13,851,707</b>	<b>\$ 8,173</b>	<b>\$ 4,217,042</b>
<b>LIABILITIES</b>				
Accounts, salaries, and other payables	\$ 27,115	\$ 225,001	\$ 8,173	\$ 4,035,558
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Other liabilities	-	4,618	-	2,689
<b>Total Liabilities</b>	<b>27,115</b>	<b>229,619</b>	<b>8,173</b>	<b>4,038,247</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - ad valorem/parcel fees	-	255,762	-	150,631
Unavailable revenue - state revenue sharing	-	47,820	-	28,164
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>303,582</b>	<b>-</b>	<b>178,795</b>
<b>FUND BALANCES</b>				
Nonspendable, prepaid items	-	24,265	-	-
Restricted	-	13,294,241	-	-
Committed	-	-	-	-
<b>Total Fund Balances</b>	<b>-</b>	<b>13,318,506</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 27,115</b>	<b>\$ 13,851,707</b>	<b>\$ 8,173</b>	<b>\$ 4,217,042</b>

**SCHEDULE 12**  
**continued**

134 Criminal Court	135 22nd JDC Commissioner	136 Jury Service	137 Law Enforcement Witness	141 Grants-Coastal	142 Grants-CRT	143 Grants- Economic Development
\$ 465,629	\$ 89,274	\$ 343,964	\$ 357,690	\$ 1,902,080	\$ 103,662	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
97,636	8,941	11,741	2,565	78,790	9,750	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>563,265</u>	<u>98,215</u>	<u>355,705</u>	<u>360,255</u>	<u>1,980,870</u>	<u>113,412</u>	<u>-</u>
-	-	-	-	-	-	-
<u>\$ 563,265</u>	<u>\$ 98,215</u>	<u>\$ 355,705</u>	<u>\$ 360,255</u>	<u>\$ 1,980,870</u>	<u>\$ 113,412</u>	<u>\$ -</u>
\$ 384,998	\$ 4,127	\$ 26,289	\$ 600	\$ 37,537	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	1,943,333	66,976	-
-	-	-	-	-	-	-
<u>384,998</u>	<u>4,127</u>	<u>26,289</u>	<u>600</u>	<u>1,980,870</u>	<u>66,976</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
178,267	94,088	329,416	359,655	-	46,436	-
-	-	-	-	-	-	-
<u>178,267</u>	<u>94,088</u>	<u>329,416</u>	<u>359,655</u>	<u>-</u>	<u>46,436</u>	<u>-</u>
<u>\$ 563,265</u>	<u>\$ 98,215</u>	<u>\$ 355,705</u>	<u>\$ 360,255</u>	<u>\$ 1,980,870</u>	<u>\$ 113,412</u>	<u>\$ -</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Special Revenue Funds**  
**December 31, 2019**

	<b>144</b>	<b>145</b>	<b>146</b>	<b>147</b>
	<b>Grants-Health &amp; Welfare</b>	<b>Grants- Infrastructure</b>	<b>Grants-OHSEP</b>	<b>Grants- Residential Mitigation</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,601,484	\$ -	\$ 45	\$ 1,162,936
Investments	-	-	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	-	-	-	-
Sales and use tax	-	-	-	-
Other receivables	553,747	75,285	-	372,960
Due from component units	-	-	-	-
Prepaid items	-	-	-	-
<b>Total Assets</b>	<b>2,155,231</b>	<b>75,285</b>	<b>45</b>	<b>1,535,896</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred charges - state revenue sharing	-	-	-	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 2,155,231</b>	<b>\$ 75,285</b>	<b>\$ 45</b>	<b>\$ 1,535,896</b>
<b>LIABILITIES</b>				
Accounts, salaries, and other payables	\$ 65,527	\$ -	\$ -	\$ 67,897
Due to other funds	728,258	75,285	-	-
Unearned revenue	1,361,446	-	45	1,467,999
Other liabilities	-	-	-	-
<b>Total Liabilities</b>	<b>2,155,231</b>	<b>75,285</b>	<b>45</b>	<b>1,535,896</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - ad valorem/parcel fees	-	-	-	-
Unavailable revenue - state revenue sharing	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>				
Nonspendable, prepaid items	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
<b>Total Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 2,155,231</b>	<b>\$ 75,285</b>	<b>\$ 45</b>	<b>\$ 1,535,896</b>

**SCHEDULE 12**  
**continued**

<b>148 Grants- Transporation</b>	<b>149 Grants-Other</b>	<b>190-4621 Lighting District No. 1</b>	<b>190-4624 Lighting District No. 4</b>	<b>190-4625 Lighting District No. 5</b>	<b>190-4626 Lighting District No. 6</b>	<b>190-4627 Lighting District No. 7</b>
\$ -	\$ -	\$ 1,139,987	\$ 974,318	\$ 136,338	\$ 275,933	\$ 1,266,507
-	-	-	-	-	-	-
-	-	181,427	311,023	15,912	98,395	309,819
-	-	-	-	-	-	-
497,458	4,666	4,081	8,575	358	2,370	4,019
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>497,458</u>	<u>4,666</u>	<u>1,325,495</u>	<u>1,293,916</u>	<u>152,608</u>	<u>376,698</u>	<u>1,580,345</u>
-	-	119	251	10	69	118
<u>\$ 497,458</u>	<u>\$ 4,666</u>	<u>\$ 1,325,614</u>	<u>\$ 1,294,167</u>	<u>\$ 152,618</u>	<u>\$ 376,767</u>	<u>\$ 1,580,463</u>
\$ 144,717	\$ -	\$ 14,970	\$ 31,503	\$ 1,334	\$ 11,185	\$ 26,045
349,818	4,666	-	-	-	-	-
359	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>494,894</u>	<u>4,666</u>	<u>14,970</u>	<u>31,503</u>	<u>1,334</u>	<u>11,185</u>	<u>26,045</u>
-	-	8,911	27,046	278	1,287	10,206
-	-	2,041	4,288	179	1,185	2,010
-	-	10,952	31,334	457	2,472	12,216
-	-	-	-	-	-	-
2,564	-	1,299,692	1,231,330	150,827	363,110	1,542,202
-	-	-	-	-	-	-
<u>2,564</u>	<u>-</u>	<u>1,299,692</u>	<u>1,231,330</u>	<u>150,827</u>	<u>363,110</u>	<u>1,542,202</u>
<u>\$ 497,458</u>	<u>\$ 4,666</u>	<u>\$ 1,325,614</u>	<u>\$ 1,294,167</u>	<u>\$ 152,618</u>	<u>\$ 376,767</u>	<u>\$ 1,580,463</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Special Revenue Funds**  
**December 31, 2019**

	<b>190-4629</b> <b>Lighting District</b> <b>No. 9</b>	<b>190-4630</b> <b>Lighting District</b> <b>No. 10</b>	<b>190-4631</b> <b>Lighting District</b> <b>No. 11</b>	<b>190-4634</b> <b>Lighting District</b> <b>No. 14</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 107,228	\$ 164	\$ 48,163	\$ 16,641
Investments	-	-	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	79,904	1,450	4,800	21,600
Sales and use tax	-	-	-	-
Other receivables	-	-	-	-
Due from component units	-	-	-	-
Prepaid items	-	-	-	-
<b>Total Assets</b>	<b>187,132</b>	<b>1,614</b>	<b>52,963</b>	<b>38,241</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred charges - state revenue sharing	-	-	-	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 187,132</b>	<b>\$ 1,614</b>	<b>\$ 52,963</b>	<b>\$ 38,241</b>
<b>LIABILITIES</b>				
Accounts, salaries, and other payables	\$ 14,620	\$ 136	\$ 900	\$ 2,682
Due to other funds	-	174	-	-
Unearned revenue	-	-	-	-
Other liabilities	-	-	-	-
<b>Total Liabilities</b>	<b>14,620</b>	<b>310</b>	<b>900</b>	<b>2,682</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - ad valorem/parcel fees	1,702	50	75	600
Unavailable revenue - state revenue sharing	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>1,702</b>	<b>50</b>	<b>75</b>	<b>600</b>
<b>FUND BALANCES</b>				
Nonspendable, prepaid items	-	-	-	-
Restricted	170,810	1,254	51,988	34,959
Committed	-	-	-	-
<b>Total Fund Balances</b>	<b>170,810</b>	<b>1,254</b>	<b>51,988</b>	<b>34,959</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 187,132</b>	<b>\$ 1,614</b>	<b>\$ 52,963</b>	<b>\$ 38,241</b>

**SCHEDULE 12**  
**continued**

<b>190-4635</b> <b>Lighting District</b> <b>No. 15</b>	<b>190-4636</b> <b>Lighting District</b> <b>No. 16</b>	<b>TOTAL Non-</b> <b>Major Special</b> <b>Revenue Funds</b>
\$ 29,549	\$ 225,249	\$ 28,787,001
-	-	10,138,379
-	-	20,352,740
-	-	28,436
-	-	2,374,638
-	-	379,903
-	-	29,492
<u>29,549</u>	<u>225,249</u>	<u>62,090,589</u>
-	-	8,751
<u>\$ 29,549</u>	<u>\$ 225,249</u>	<u>\$ 62,099,340</u>
\$ 225	\$ 1,723	\$ 5,908,714
-	-	1,158,201
-	-	4,840,158
-	-	428,358
<u>225</u>	<u>1,723</u>	<u>12,335,431</u>
-	-	798,544
-	-	149,660
-	-	948,204
-	-	29,492
29,324	223,526	39,446,677
-	-	9,339,536
<u>29,324</u>	<u>223,526</u>	<u>48,815,705</u>
<u>\$ 29,549</u>	<u>\$ 225,249</u>	<u>\$ 62,099,340</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**Non-Major Special Revenue Funds**  
**For the Year Ended December 31, 2019**

	101 Drainage Maintenance			102 Environmental Services		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ 11,300	\$ 144,632	\$ 133,332	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	9,200	11,030	1,830	-	-	-
Licenses and permits	-	-	-	1,614,000	1,903,598	289,598
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	75,000	77,987	2,987	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	10,000	4,762	(5,238)
Other revenues:						
Investment earnings	56,000	78,505	22,505	60,000	147,460	87,460
Contributions	-	-	-	-	900	900
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>151,500</u>	<u>312,154</u>	<u>160,654</u>	<u>1,684,000</u>	<u>2,056,720</u>	<u>372,720</u>
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial Administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	678,141	424,537	253,604	-	-	-
Sanitation	-	-	-	1,590,442	1,436,026	154,416
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	2,000	1,975	25	-	-	-
Total Expenditures	<u>680,141</u>	<u>426,512</u>	<u>253,629</u>	<u>1,590,442</u>	<u>1,436,026</u>	<u>154,416</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(528,641)</u>	<u>(114,358)</u>	<u>414,283</u>	<u>93,558</u>	<u>620,694</u>	<u>527,136</u>
Transfers out	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	(528,641)	(114,358)	414,283	93,558	620,694	527,136
<b>Fund Balance - Beginning</b>	<u>5,433,082</u>	<u>5,433,082</u>	<u>-</u>	<u>5,344,450</u>	<u>5,344,450</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ 4,904,441</u>	<u>\$ 5,318,724</u>	<u>\$ 414,283</u>	<u>\$ 5,438,008</u>	<u>\$ 5,965,144</u>	<u>\$ 527,136</u>

**SCHEDULE 13**  
**continued**

106 Justice Center Complex			111 Public Health			112 Animal Services		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ 3,611,300	\$ 3,744,624	\$ 133,324	\$ 1,673,000	\$ 1,734,771	\$ 61,771
-	105,210	105,210	-	-	-	-	-	-
-	-	-	9,200	11,030	1,830	4,300	5,049	749
-	-	-	-	-	-	140,000	132,145	(7,855)
-	-	-	-	-	-	-	-	-
-	-	-	75,000	77,987	2,987	33,000	36,120	3,120
-	-	-	-	-	-	88,040	75,058	(12,982)
-	-	-	-	-	-	-	-	-
80,000	248,543	168,543	55,000	76,976	21,976	16,000	53,895	37,895
-	-	-	-	-	-	10,000	8,207	(1,793)
-	-	-	-	-	-	-	207	207
<u>80,000</u>	<u>353,753</u>	<u>273,753</u>	<u>3,750,500</u>	<u>3,910,617</u>	<u>160,117</u>	<u>1,964,340</u>	<u>2,045,452</u>	<u>81,112</u>
3,518,855	3,197,767	321,088	-	-	-	-	-	-
138,717	123,310	15,407	-	-	-	-	-	-
638,597	567,331	71,266	-	-	-	-	-	-
-	-	-	2,011,924	2,003,472	8,452	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	1,537,229	1,143,030	394,199	1,916,246	1,805,518	110,728
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	8,286	8,286	-
-	-	-	-	-	-	-	-	-
<u>4,296,169</u>	<u>3,888,408</u>	<u>407,761</u>	<u>3,549,153</u>	<u>3,146,502</u>	<u>402,651</u>	<u>1,924,532</u>	<u>1,813,804</u>	<u>110,728</u>
<u>(4,216,169)</u>	<u>(3,534,655)</u>	<u>681,514</u>	<u>201,347</u>	<u>764,115</u>	<u>562,768</u>	<u>39,808</u>	<u>231,648</u>	<u>191,840</u>
-	-	-	-	-	-	-	-	-
(4,216,169)	(3,534,655)	681,514	201,347	764,115	562,768	39,808	231,648	191,840
<u>10,774,251</u>	<u>10,774,251</u>	<u>-</u>	<u>5,230,061</u>	<u>5,230,061</u>	<u>-</u>	<u>3,244,388</u>	<u>3,244,388</u>	<u>-</u>
<u>\$ 6,558,082</u>	<u>\$ 7,239,596</u>	<u>\$ 681,514</u>	<u>\$ 5,431,408</u>	<u>\$ 5,994,176</u>	<u>\$ 562,768</u>	<u>\$ 3,284,196</u>	<u>\$ 3,476,036</u>	<u>\$ 191,840</u>



**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**Non-Major Special Revenue Funds**  
**For the Year Ended December 31, 2019**

	122			123-2010		
	Economic Development			Airport Rd. Economic Dev. District		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	228,000	223,140	(4,860)	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	41,000	37,730	(3,270)	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	3,900	15,293	11,393	50	50	-
Contributions	75,000	75,000	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>347,900</u>	<u>351,163</u>	<u>3,263</u>	<u>50</u>	<u>50</u>	<u>-</u>
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial Administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	232,375	139,007	93,368	-	-	-
Economic development	59,674	59,358	316	2,817	2,817	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	<u>292,049</u>	<u>198,365</u>	<u>93,684</u>	<u>2,817</u>	<u>2,817</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>55,851</u>	<u>152,798</u>	<u>96,947</u>	<u>(2,767)</u>	<u>(2,767)</u>	<u>-</u>
Transfers out	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	55,851	152,798	96,947	(2,767)	(2,767)	-
<b>Fund Balance - Beginning</b>	<u>791,119</u>	<u>791,119</u>	<u>-</u>	<u>2,767</u>	<u>2,767</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ 846,970</u>	<u>\$ 943,917</u>	<u>\$ 96,947</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**SCHEDULE 13**  
**continued**

123-2015 Hwy 1077 Economic Dev. District			123-2020 Hwy 1088 Economic Dev. District			123-2030 Hwy 434 Economic Dev. District		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,312	4,312	-	53	53	-	502	502	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>4,312</u>	<u>4,312</u>	<u>-</u>	<u>53</u>	<u>53</u>	<u>-</u>	<u>502</u>	<u>502</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
300,339	300,339	-	4,164	4,164	-	37,418	37,418	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>300,339</u>	<u>300,339</u>	<u>-</u>	<u>4,164</u>	<u>4,164</u>	<u>-</u>	<u>37,418</u>	<u>37,418</u>	<u>-</u>
(296,027)	(296,027)	-	(4,111)	(4,111)	-	(36,916)	(36,916)	-
-	-	-	-	-	-	-	-	-
(296,027)	(296,027)	-	(4,111)	(4,111)	-	(36,916)	(36,916)	-
<u>296,027</u>	<u>296,027</u>	<u>-</u>	<u>4,111</u>	<u>4,111</u>	<u>-</u>	<u>36,916</u>	<u>36,916</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**Non-Major Special Revenue Funds**  
**For the Year Ended December 31, 2019**

	123-2035			123-2040		
	Hwy 59 Economic Dev. District			Rooms to Go Economic Dev. District		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	1	1	65,732	65,732	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	6,600	9,417	2,817	268	242	(26)
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<b>6,600</b>	<b>9,418</b>	<b>2,818</b>	<b>66,000</b>	<b>65,974</b>	<b>(26)</b>
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial Administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	114,921	25,688	89,233	66,000	65,974	26
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>114,921</b>	<b>25,688</b>	<b>89,233</b>	<b>66,000</b>	<b>65,974</b>	<b>26</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(108,321)</b>	<b>(16,270)</b>	<b>92,051</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers out	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>(108,321)</b>	<b>(16,270)</b>	<b>92,051</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning</b>	<b>466,428</b>	<b>466,428</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Ending</b>	<b>\$ 358,107</b>	<b>\$ 450,158</b>	<b>\$ 92,051</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**SCHEDULE 13**  
**continued**

126 St. Tammany Parish Coroner			127 St. Tammany Parish Jail			129 STARC/Council on Aging		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 4,975,961	\$ 5,249,091	\$ 273,130	\$ -	\$ -	\$ -	\$ 4,062,000	\$ 4,061,846	\$ (154)
-	-	-	106,000	105,210	(790)	-	-	-
16,900	19,952	3,052	-	-	-	11,800	11,762	(38)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
138,000	143,592	5,592	-	-	-	84,600	84,568	(32)
-	2,736	2,736	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
100,000	163,689	63,689	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>5,230,861</u>	<u>5,579,060</u>	<u>348,199</u>	<u>106,000</u>	<u>105,210</u>	<u>(790)</u>	<u>4,158,400</u>	<u>4,158,176</u>	<u>(224)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,432,409	4,816,724	615,685	106,000	105,210	790	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	4,158,400	4,158,176	224
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>5,432,409</u>	<u>4,816,724</u>	<u>615,685</u>	<u>106,000</u>	<u>105,210</u>	<u>790</u>	<u>4,158,400</u>	<u>4,158,176</u>	<u>224</u>
<u>(201,548)</u>	<u>762,336</u>	<u>963,884</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
(201,548)	762,336	963,884	-	-	-	-	-	-
<u>12,556,170</u>	<u>12,556,170</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 12,354,622</u>	<u>\$ 13,318,506</u>	<u>\$ 963,884</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**Non-Major Special Revenue Funds**  
**For the Year Ended December 31, 2019**

	134 Criminal Court			135 22nd JDC Commssioner		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	248,638	248,638	-	140,000	157,341	17,341
Fines and forfeitures	1,412,922	1,412,922	-	-	-	-
Other revenues:						
Investment earnings	8,939	9,574	635	800	2,042	1,242
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<u>1,670,499</u>	<u>1,671,134</u>	<u>635</u>	<u>140,800</u>	<u>159,383</u>	<u>18,583</u>
<b>Expenditures</b>						
General government:						
Judicial	1,519,507	1,518,780	727	179,799	150,618	29,181
Elections	-	-	-	-	-	-
Financial Administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>1,519,507</u>	<u>1,518,780</u>	<u>727</u>	<u>179,799</u>	<u>150,618</u>	<u>29,181</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>150,992</u>	<u>152,354</u>	<u>1,362</u>	<u>(38,999)</u>	<u>8,765</u>	<u>47,764</u>
Transfers out	(178,000)	(178,267)	(267)	-	-	-
<b>Net Change in Fund Balance</b>	<u>(27,008)</u>	<u>(25,913)</u>	<u>1,095</u>	<u>(38,999)</u>	<u>8,765</u>	<u>47,764</u>
<b>Fund Balance - Beginning</b>	<u>204,180</u>	<u>204,180</u>	<u>-</u>	<u>85,323</u>	<u>85,323</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ 177,172</u>	<u>\$ 178,267</u>	<u>\$ 1,095</u>	<u>\$ 46,324</u>	<u>\$ 94,088</u>	<u>\$ 47,764</u>

**SCHEDULE 13**  
**continued**

136 Jury Service			137 Law Enforcement Witness			141 Grants-Coastal		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,539,994	153,890	(2,386,104)
-	-	-	-	-	-	-	-	-
200,000	225,814	25,814	45,000	48,344	3,344	2,200	2,200	-
-	-	-	-	-	-	-	-	-
3,600	6,896	3,296	4,000	7,158	3,158	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>203,600</u>	<u>232,710</u>	<u>29,110</u>	<u>49,000</u>	<u>55,502</u>	<u>6,502</u>	<u>2,542,194</u>	<u>156,090</u>	<u>(2,386,104)</u>
203,545	203,088	457	37,934	21,648	16,286	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,905,098	19,884	1,885,214
-	-	-	-	-	-	544,357	120,749	423,608
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	92,739	15,457	77,282
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>203,545</u>	<u>203,088</u>	<u>457</u>	<u>37,934</u>	<u>21,648</u>	<u>16,286</u>	<u>2,542,194</u>	<u>156,090</u>	<u>2,386,104</u>
55	29,622	29,567	11,066	33,854	22,788	-	-	-
-	-	-	-	-	-	-	-	-
55	29,622	29,567	11,066	33,854	22,788	-	-	-
<u>299,794</u>	<u>299,794</u>	<u>-</u>	<u>325,801</u>	<u>325,801</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 299,849</u>	<u>\$ 329,416</u>	<u>\$ 29,567</u>	<u>\$ 336,867</u>	<u>\$ 359,655</u>	<u>\$ 22,788</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**Non-Major Special Revenue Funds**  
**For the Year Ended December 31, 2019**

	142			143		
	Grants-CRT			Grants-Economic Development		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	715,639	84,797	(630,842)	627,252	38,735	(588,517)
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	-	-	-
Contributions	1,000	1,000	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<b>716,639</b>	<b>85,797</b>	<b>(630,842)</b>	<b>627,252</b>	<b>38,735</b>	<b>(588,517)</b>
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial Administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	773,552	96,274	677,278	-	-	-
Economic development	-	-	-	627,252	38,735	588,517
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>773,552</b>	<b>96,274</b>	<b>677,278</b>	<b>627,252</b>	<b>38,735</b>	<b>588,517</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(56,913)</b>	<b>(10,477)</b>	<b>46,436</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers out	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>(56,913)</b>	<b>(10,477)</b>	<b>46,436</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning</b>	<b>56,913</b>	<b>56,913</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ 46,436</b>	<b>\$ 46,436</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**SCHEDULE 13**  
**continued**

144 Grants-Health & Welfare			145 Grants-Infrastructure			146 Grants-OHSEP		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
14,737,396	2,261,456	(12,475,940)	878,061	32,550	(845,511)	64,473	64,473	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,451	-	(2,451)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>14,739,847</u>	<u>2,261,456</u>	<u>(12,478,391)</u>	<u>878,061</u>	<u>32,550</u>	<u>(845,511)</u>	<u>64,473</u>	<u>64,473</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	64,473	64,473	-
-	-	-	766,470	-	766,470	-	-	-
-	-	-	49,960	32,550	17,410	-	-	-
14,739,847	2,261,456	12,478,391	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	61,631	-	61,631	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>14,739,847</u>	<u>2,261,456</u>	<u>12,478,391</u>	<u>878,061</u>	<u>32,550</u>	<u>845,511</u>	<u>64,473</u>	<u>64,473</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**Non-Major Special Revenue Funds**  
**For the Year Ended December 31, 2019**

	147			148		
	Grants-Residential Mitigation			Grants-Transportation		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	22,631,494	1,917,680	(20,713,814)	7,343,159	1,682,667	(5,660,492)
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	1,758,455	211,987	(1,546,468)	1,673,788	663,875	(1,009,913)
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	-	-	-
Contributions	-	-	-	224,006	189,000	(35,006)
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>24,389,949</u>	<u>2,129,667</u>	<u>(22,260,282)</u>	<u>9,240,953</u>	<u>2,535,542</u>	<u>(6,705,411)</u>
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial Administration	-	-	-	-	-	-
Public safety	24,389,949	2,129,667	22,260,282	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	9,240,953	2,532,978	6,707,975
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	<u>24,389,949</u>	<u>2,129,667</u>	<u>22,260,282</u>	<u>9,240,953</u>	<u>2,532,978</u>	<u>6,707,975</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,564</u>	<u>2,564</u>
Transfers out	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,564</u>	<u>2,564</u>
<b>Fund Balance - Beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,564</u>	<u>\$ 2,564</u>

**SCHEDULE 13**  
**continued**

149 Grants-Other			190-4621 Lighting District No. 1			190-4624 Lighting District No. 4		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ 189,100	\$ 191,771	\$ 2,671	\$ 304,900	\$ 309,423	\$ 4,523
-	-	-	-	-	-	-	-	-
-	-	-	800	977	177	900	1,375	475
-	-	-	-	-	-	-	-	-
47,730	8,006	(39,724)	-	-	-	-	-	-
-	-	-	6,150	6,138	(12)	13,000	12,930	(70)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	14,900	24,500	9,600	14,000	22,437	8,437
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>47,730</u>	<u>8,006</u>	<u>(39,724)</u>	<u>210,950</u>	<u>223,386</u>	<u>12,436</u>	<u>332,800</u>	<u>346,165</u>	<u>13,365</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
47,730	8,006	39,724	-	-	-	-	-	-
-	-	-	204,021	122,926	81,095	443,584	290,685	152,899
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	14,592	1,920	12,672	132,110	6,980	125,130
<u>47,730</u>	<u>8,006</u>	<u>39,724</u>	<u>218,613</u>	<u>124,846</u>	<u>93,767</u>	<u>575,694</u>	<u>297,665</u>	<u>278,029</u>
-	-	-	(7,663)	98,540	106,203	(242,894)	48,500	291,394
-	-	-	-	-	-	-	-	-
-	-	-	(7,663)	98,540	106,203	(242,894)	48,500	291,394
-	-	-	1,201,152	1,201,152	-	1,182,830	1,182,830	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,193,489</u>	<u>\$ 1,299,692</u>	<u>\$ 106,203</u>	<u>\$ 939,936</u>	<u>\$ 1,231,330</u>	<u>\$ 291,394</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**Non-Major Special Revenue Funds**  
**For the Year Ended December 31, 2019**

	190-4625			190-4626		
	Lighting District No. 5			Lighting District No. 6		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ 17,200	\$ 17,430	\$ 230	\$ 86,200	\$ 102,967	\$ 16,767
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	25	45	20	5	193	188
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	540	542	2	-	2,370	2,370
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	1,700	2,903	1,203	4,800	6,711	1,911
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<b>19,465</b>	<b>20,920</b>	<b>1,455</b>	<b>91,005</b>	<b>112,241</b>	<b>21,236</b>
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial Administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	14,499	10,690	3,809	188,623	107,052	81,571
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	21,120	1,664	19,456
<b>Total Expenditures</b>	<b>14,499</b>	<b>10,690</b>	<b>3,809</b>	<b>209,743</b>	<b>108,716</b>	<b>101,027</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>4,966</b>	<b>10,230</b>	<b>5,264</b>	<b>(118,738)</b>	<b>3,525</b>	<b>122,263</b>
Transfers out	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>4,966</b>	<b>10,230</b>	<b>5,264</b>	<b>(118,738)</b>	<b>3,525</b>	<b>122,263</b>
<b>Fund Balance - Beginning</b>	<b>140,597</b>	<b>140,597</b>	<b>-</b>	<b>359,585</b>	<b>359,585</b>	<b>-</b>
<b>Fund Balance - Ending</b>	<b>\$ 145,563</b>	<b>\$ 150,827</b>	<b>\$ 5,264</b>	<b>\$ 240,847</b>	<b>\$ 363,110</b>	<b>\$ 122,263</b>

**SCHEDULE 13**  
**continued**

190-4627 Lighting District No. 7			190-4629 Lighting District No. 9			190-4630 Lighting District No. 10		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 293,200	\$ 328,352	\$ 35,152	\$ 83,800	\$ 85,071	\$ 1,271	\$ 1,600	\$ 1,700	\$ 100
-	-	-	-	-	-	-	-	-
900	1,746	846	150	157	7	5	9	4
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,520	5,966	446	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
17,000	28,149	11,149	2,000	2,902	902	25	16	(9)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>316,620</u>	<u>364,213</u>	<u>47,593</u>	<u>85,950</u>	<u>88,130</u>	<u>2,180</u>	<u>1,630</u>	<u>1,725</u>	<u>95</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
441,148	229,381	211,767	98,545	87,544	11,001	2,777	2,133	644
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
45,374	7,948	37,426	-	-	-	-	-	-
<u>486,522</u>	<u>237,329</u>	<u>249,193</u>	<u>98,545</u>	<u>87,544</u>	<u>11,001</u>	<u>2,777</u>	<u>2,133</u>	<u>644</u>
<u>(169,902)</u>	<u>126,884</u>	<u>296,786</u>	<u>(12,595)</u>	<u>586</u>	<u>13,181</u>	<u>(1,147)</u>	<u>(408)</u>	<u>739</u>
-	-	-	-	-	-	-	-	-
(169,902)	126,884	296,786	(12,595)	586	13,181	(1,147)	(408)	739
<u>1,415,318</u>	<u>1,415,318</u>	<u>-</u>	<u>170,224</u>	<u>170,224</u>	<u>-</u>	<u>1,662</u>	<u>1,662</u>	<u>-</u>
<u>\$ 1,245,416</u>	<u>\$ 1,542,202</u>	<u>\$ 296,786</u>	<u>\$ 157,629</u>	<u>\$ 170,810</u>	<u>\$ 13,181</u>	<u>\$ 515</u>	<u>\$ 1,254</u>	<u>\$ 739</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**Non-Major Special Revenue Funds**  
**For the Year Ended December 31, 2019**

	190-4631			190-4634		
	Lighting District No. 11			Lighting District No. 14		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ 5,100	\$ 5,155	\$ 55	\$ 22,400	\$ 22,350	\$ (50)
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	10	6	(4)	40	46	6
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	700	1,051	351	200	448	248
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<u>5,810</u>	<u>6,212</u>	<u>402</u>	<u>22,640</u>	<u>22,844</u>	<u>204</u>
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial Administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	7,213	5,794	1,419	18,068	14,970	3,098
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>7,213</u>	<u>5,794</u>	<u>1,419</u>	<u>18,068</u>	<u>14,970</u>	<u>3,098</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(1,403)</u>	<u>418</u>	<u>1,821</u>	<u>4,572</u>	<u>7,874</u>	<u>3,302</u>
Transfers out	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	<u>(1,403)</u>	<u>418</u>	<u>1,821</u>	<u>4,572</u>	<u>7,874</u>	<u>3,302</u>
<b>Fund Balance - Beginning</b>	<u>51,570</u>	<u>51,570</u>	<u>-</u>	<u>27,085</u>	<u>27,085</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ 50,167</u>	<u>\$ 51,988</u>	<u>\$ 1,821</u>	<u>\$ 31,657</u>	<u>\$ 34,959</u>	<u>\$ 3,302</u>

**SCHEDULE 13**  
**continued**

190-4635 Lighting District No. 15			190-4636 Lighting District No. 16			TOTAL Non-Major Special Revenue Funds		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,337,061	\$ 15,999,183	\$ 662,122
-	-	-	-	-	-	171,732	276,153	104,421
-	-	-	-	1	1	282,235	286,518	4,283
-	-	-	-	-	-	1,754,000	2,035,743	281,743
-	-	-	-	-	-	49,585,198	6,244,254	(43,340,944)
-	-	-	-	1,203	1,203	430,810	449,403	18,593
-	-	-	-	-	-	4,197,121	1,673,723	(2,523,398)
-	-	-	-	-	-	1,422,922	1,417,684	(5,238)
200	649	449	1,700	4,985	3,285	457,249	919,358	462,109
-	-	-	-	-	-	312,457	274,107	(38,350)
-	-	-	-	-	-	-	207	207
<u>200</u>	<u>649</u>	<u>449</u>	<u>1,700</u>	<u>6,189</u>	<u>4,489</u>	<u>73,950,785</u>	<u>29,576,333</u>	<u>(44,374,452)</u>
-	-	-	-	-	-	5,459,640	5,091,901	367,739
-	-	-	-	-	-	138,717	123,310	15,407
-	-	-	-	-	-	638,597	567,331	71,266
-	-	-	-	-	-	32,052,485	9,127,552	22,924,933
4,412	3,207	1,205	31,199	24,934	6,265	4,803,798	1,343,737	3,460,061
-	-	-	-	-	-	2,184,759	1,589,325	595,434
-	-	-	-	-	-	22,351,722	9,368,180	12,983,542
-	-	-	-	-	-	1,005,927	235,281	770,646
-	-	-	-	-	-	1,212,585	534,493	678,092
-	-	-	-	-	-	92,739	15,457	77,282
-	-	-	-	-	-	9,302,584	2,532,978	6,769,606
-	-	-	-	-	-	8,286	8,286	-
-	-	-	-	-	-	215,196	20,487	194,709
<u>4,412</u>	<u>3,207</u>	<u>1,205</u>	<u>31,199</u>	<u>24,934</u>	<u>6,265</u>	<u>79,467,035</u>	<u>30,558,318</u>	<u>48,908,717</u>
<u>(4,212)</u>	<u>(2,558)</u>	<u>1,654</u>	<u>(29,499)</u>	<u>(18,745)</u>	<u>10,754</u>	<u>(5,516,250)</u>	<u>(981,985)</u>	<u>4,534,265</u>
-	-	-	-	-	-	(178,000)	(178,267)	(267)
(4,212)	(2,558)	1,654	(29,499)	(18,745)	10,754	(5,694,250)	(1,160,252)	4,533,998
<u>31,882</u>	<u>31,882</u>	<u>-</u>	<u>242,271</u>	<u>242,271</u>	<u>-</u>	<u>49,975,957</u>	<u>49,975,957</u>	<u>-</u>
<u>\$ 27,670</u>	<u>\$ 29,324</u>	<u>\$ 1,654</u>	<u>\$ 212,772</u>	<u>\$ 223,526</u>	<u>\$ 10,754</u>	<u>\$ 44,281,707</u>	<u>\$ 48,815,705</u>	<u>\$ 4,533,998</u>



ST. TAMMANY PARISH, LOUISIANA  
NON-MAJOR DEBT SERVICE FUNDS

Debt Service Funds account for the accumulation of resources for, and payment of, general long-term debt principal and interest.

**Sales Tax District No. 3 Debt Service Fund (300)** accounts for sales tax revenues dedicated for the payment of principal and interest requirements for Sales Tax Bonds, Refunding Series 2013 and Series 2019.

**Utility Operations Debt Service (302)** accounts for the accumulation of resources for and the payment of debt principal and interest for Revenue Bonds, Series 2009.

**Justice Center Complex Debt Service Fund (306)** accounts for sales tax revenues dedicated for the payment of principal and interest requirements for Sales Tax Bonds, Series 2006.

**St. Tammany Parish Coroner Debt Service Fund (326)** accounts for ad valorem revenues dedicated for the payment of principal and interest requirements for the Limited Tax Revenue Bonds, Refunding Series 2018.

**St. Tammany Parish Jail Debt Service Fund (327)** accounts for sales tax revenues dedicated for the payment of principal and interest requirements for Sales Tax Bonds, Series 2006 and Sales Tax Bonds, Series 2011.

**St. Tammany Parish Library Debt Service Fund (328)** accounts for ad valorem revenues dedicated for the payment of principal and interest requirements for General Obligation Bonds, Refunding Series 2018.



**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Debt Service Funds**  
December 31, 2019

	<b>300 Sales Tax District No. 3 Debt Service</b>	<b>302 Utility Operations Debt Service</b>	<b>306 Justice Center Complex Debt Service</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 170,723	\$ 63,646	\$ -
Restricted assets	2,905,726	-	-
 TOTAL ASSETS	 \$ 3,076,449	 \$ 63,646	 \$ -
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts, salaries, and other payables	\$ 2,335	\$ -	\$ -
Total Liabilities	2,335	-	-
Fund balances:			
Restricted	3,074,114	-	-
Committed	-	63,646	-
Total Fund Balances	3,074,114	63,646	-
 TOTAL LIABILITIES AND FUND BALANCES	 \$ 3,076,449	 \$ 63,646	 \$ -

**SCHEDULE 14**

<b>326 St. Tammany Parish Coroner Debt Service</b>	<b>327 St. Tammany Parish Jail Debt Service</b>	<b>328 St. Tammany Parish Library Debt Service</b>	<b>TOTAL Non-Major Debt Service Funds</b>
\$ 1,328,979	\$ -	\$ 440,073	\$ 2,003,421
<u>-</u>	<u>-</u>	<u>-</u>	<u>2,905,726</u>
<u>\$ 1,328,979</u>	<u>\$ -</u>	<u>\$ 440,073</u>	<u>\$ 4,909,147</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,335</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>2,335</u>
1,328,979	-	440,073	4,843,166
<u>-</u>	<u>-</u>	<u>-</u>	<u>63,646</u>
<u>1,328,979</u>	<u>-</u>	<u>440,073</u>	<u>4,906,812</u>
<u>\$ 1,328,979</u>	<u>\$ -</u>	<u>\$ 440,073</u>	<u>\$ 4,909,147</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**Non-Major Debt Service Funds**  
**For the Year Ended December 31, 2019**

	300			302		
	Sales Tax District No. 3 Debt Service			Utility Operations Debt Service		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	5,468,802	5,468,802	-	-	-	-
Other revenues:						
Investment earnings	20,000	38,926	18,926	2,800	3,836	1,036
Total Revenues	<u>5,488,802</u>	<u>5,507,728</u>	<u>18,926</u>	<u>2,800</u>	<u>3,836</u>	<u>1,036</u>
<b>Expenditures</b>						
Debt Service:						
Principal	2,180,000	2,180,000	-	290,000	290,000	-
Interest	2,005,686	2,005,686	-	69,467	69,467	-
Bond issuance costs	357,015	352,915	4,100	350	350	-
Total Expenditures	<u>4,542,701</u>	<u>4,538,601</u>	<u>4,100</u>	<u>359,817</u>	<u>359,817</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	946,101	969,127	23,026	(357,017)	(355,981)	1,036
<b>Other Financing Sources</b>						
Transfers in	-	-	-	359,817	359,817	-
Transfers out	(34,602,674)	(34,602,674)	-	-	-	-
Proceeds of bonds	34,952,189	34,952,189	-	-	-	-
Total Other Financing Sources (Uses)	<u>349,515</u>	<u>349,515</u>	<u>-</u>	<u>359,817</u>	<u>359,817</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	1,295,616	1,318,642	23,026	2,800	3,836	1,036
<b>Fund Balance - Beginning</b>	<u>1,755,472</u>	<u>1,755,472</u>	<u>-</u>	<u>59,810</u>	<u>59,810</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ 3,051,088</u>	<u>\$ 3,074,114</u>	<u>\$ 23,026</u>	<u>\$ 62,610</u>	<u>\$ 63,646</u>	<u>\$ 1,036</u>

**SCHEDULE 15**  
**continued**

306			326			327		
Justice Center Complex Debt Service			St. Tammany Parish Coroner Debt Service			St. Tammany Parish Jail Debt Service		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ 740,439	\$ 712,600	\$ (27,839)	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	20,000	30,078	10,078	-	-	-
-	-	-	760,439	742,678	(17,761)	-	-	-
-	-	-	605,000	605,000	-	-	-	-
-	-	-	128,151	100,434	27,717	-	-	-
-	-	-	3,500	1,000	2,500	-	-	-
-	-	-	736,651	706,434	30,217	-	-	-
-	-	-	23,788	36,244	12,456	-	-	-
-	-	-	-	-	-	-	-	-
(3,692,350)	(3,692,350)	-	-	-	-	(1,378,190)	(1,378,190)	-
-	-	-	-	-	-	-	-	-
(3,692,350)	(3,692,350)	-	-	-	-	(1,378,190)	(1,378,190)	-
(3,692,350)	(3,692,350)	-	23,788	36,244	12,456	(1,378,190)	(1,378,190)	-
3,692,350	3,692,350	-	1,292,735	1,292,735	-	1,378,190	1,378,190	-
\$ -	\$ -	\$ -	\$ 1,316,523	\$ 1,328,979	\$ 12,456	\$ -	\$ -	\$ -

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**Non-Major Debt Service Funds**  
**For the Year Ended December 31, 2019**

	328			TOTAL Non-Major		
	St. Tammany Parish Library Debt Service			Debt Service Funds		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ 424,094	\$ 419,860	\$ (4,234)	\$ 1,164,533	\$ 1,132,460	\$ (32,073)
Sales and use	-	-	-	5,468,802	5,468,802	-
Other revenues:						
Investment earnings	1,500	2,586	1,086	44,300	75,426	31,126
Total Revenues	<u>425,594</u>	<u>422,446</u>	<u>(3,148)</u>	<u>6,677,635</u>	<u>6,676,688</u>	<u>(947)</u>
<b>Expenditures</b>						
Debt Service:						
Principal	360,000	360,000	-	3,435,000	3,435,000	-
Interest	60,394	53,936	6,458	2,263,698	2,229,523	34,175
Bond issuance costs	1,800	800	1,000	362,665	355,065	7,600
Total Expenditures	<u>422,194</u>	<u>414,736</u>	<u>7,458</u>	<u>6,061,363</u>	<u>6,019,588</u>	<u>41,775</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	3,400	7,710	4,310	616,272	657,100	40,828
<b>Other Financing Sources</b>						
Transfers in	-	-	-	359,817	359,817	-
Transfers out	-	-	-	(39,673,214)	(39,673,214)	-
Proceeds of bonds	-	-	-	34,952,189	34,952,189	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,361,208)</u>	<u>(4,361,208)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	3,400	7,710	4,310	(3,744,936)	(3,704,108)	40,828
<b>Fund Balance - Beginning</b>	<u>432,363</u>	<u>432,363</u>	<u>-</u>	<u>8,610,920</u>	<u>8,610,920</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ 435,763</u>	<u>\$ 440,073</u>	<u>\$ 4,310</u>	<u>\$ 4,865,984</u>	<u>\$ 4,906,812</u>	<u>\$ 40,828</u>

ST. TAMMANY PARISH, LOUISIANA  
NON-MAJOR CAPITAL PROJECTS FUNDS

Capital Project Funds account for the financial resources used for acquisition or construction of major capital projects.

**Public Works Barns Capital Fund (200-2411)** accounts for funds committed to the construction and improvements on the Parish Public Works Maintenance facilities.

**General Maintenance Parishwide Capital Fund (200-4605)** accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities parishwide.

**Capital Improvements District No. 1 Fund (200-4641)** accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

**Capital Improvements District No. 2 Fund (200-4642)** accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

**Capital Improvements District No. 3 Fund (200-4643)** accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

**Capital Improvements District No. 4 Fund (200-4644)** accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

**Capital Improvements District No. 5 Fund (200-4645)** accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

**Capital Improvements District No. 6 Fund (200-4646)** accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

**Capital Improvements District No. 7 Fund (200-4647)** accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

**Capital Improvements District No. 8 Fund (200-4648)** accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

**Capital Improvements District No. 9 Fund (200-4649)** accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

**Capital Improvements District No. 10 Fund (200-4650)** accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

**Capital Improvements District No. 11 Fund (200-4651)** accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

ST. TAMMANY PARISH, LOUISIANA  
NON-MAJOR CAPITAL PROJECTS FUNDS

**Capital Improvements District No. 12 Fund (200-4652)** accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

**Capital Improvements District No. 13 Fund (200-4653)** accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

**Capital Improvements District No. 14 Fund (200-4654)** accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

**Tammany Trace Capital Fund (200-4670)** accounts for funds committed to the improvements of the Tammany Trace.

**Capital Improvements Drainage Fund (201)** accounts for capital drainage projects Parish-wide.

**Environmental Services Capital Fund (202)** accounts for voluntary impact fees and other revenue for which the use is restricted or committed for infrastructure projects and appropriated for water quality improvement projects.

**Justice Center Complex Capital Fund (206)** accounts for funds restricted or committed to capital improvements for the St. Tammany Parish Justice Center Complex.

**Public Health Capital Fund (211)** accounts for funds restricted or committed to capital improvements and/or construction for Public Health related facilities.

**Animal Services Capital Fund (212)** accounts for funds restricted or committed to the construction of an Animal Services Facility in St. Tammany Parish.

**Economic Development Capital Fund (222)** accounts for funds restricted or committed to promote economic development projects within the Parish.

**St. Tammany Parish Coroner Capital Fund (226)** accounts for funds restricted or committed to the purchase of land, equipment and other capital assets as well as the construction of a new facility for the St. Tammany Parish Coroner.

**St. Tammany Parish Jail Capital Fund (227)** accounts for funds restricted or committed to capital improvements for the St. Tammany Parish Jail Facility.

**St. Tammany Parish Library Capital Fund (228)** accounts for funds restricted or committed to capital improvements for the St. Tammany Parish Libraries.

**Koop Drive Facility Fund (250)** accounts for funds restricted or committed to capital improvements to the St. Tammany Parish Highway 59 Administrative Complex.

**St. Tammany Parish Administrative and Justice Complex East Capital Fund (251)** accounts for funds restricted or committed to capital improvements of the St. Tammany Parish Administrative and Justice Complex East.

**Buildings – General Fund (252)** accounts for funds restricted or committed to the construction and improvements of Parish-owned buildings.

**Deep Water Horizon Settlement Fund (253)** accounts for the funds received from the Deep Water Horizon Settlement committed for Parish projects.

ST. TAMMANY PARISH, LOUISIANA  
NON-MAJOR CAPITAL PROJECTS FUNDS

**Disaster Relief Fund (254)** accounts for funds set aside for emergency operations during disasters as well as grant funds for the disasters.

**Technology Capital Fund (255)** accounts for funds restricted or committed to the development of Parish-wide Geographical Information Systems and Technology.

**Transportation Impact Fees Fund (263-4660)** accounts for impact fees collected on new construction that are restricted to transportation related capital projects.

**SA Transportation Impact Fees Fund (263-4661)** accounts for impact fees collected within the “service area” on new construction that are restricted to transportation related capital projects.

**NSA Transportation Impact Fees Fund (263-4662)** accounts for impact fees collected within the “non-service area” on new construction that are restricted to transportation related capital projects.

**Drainage Impact Fees Fund (263-4663)** accounts for impact fees collected on new construction that are restricted to drainage related capital projects.

**SA Drainage Impact Fees Fund (263-4664)** accounts for impact fees collected within the “service area” on new construction that are restricted to drainage related capital projects.

**NSA Drainage Impact Fees Fund (263-4665)** accounts for impact fees collected within the “non-service area” on new construction that are restricted to drainage related capital projects.

**Tree Bank Impact Fees (263-4666)** accounts for impact fees collected for tree mitigation.

**Capital Improvements – OEP/911 Fund (264)** accounts for funds restricted or committed to capital improvements and/or construction of an Emergency Operations Center.



**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Capital Project Funds**  
**December 31, 2019**

	<b>200-2411 Public Works Barns</b>	<b>200-4605 General Maintenance Parishwide</b>	<b>200-4641 Capital Improvements District No. 1</b>	<b>200-4642 Capital Improvements District No. 2</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 155,191	\$ 956,169	\$ 169,482	\$ 176,267
Investments	619,385	5,008,303	673,530	699,909
Receivables, net of allowances for uncollectibles:				
Other receivables	4,830	48,480	7,581	8,357
Due from other funds	-	-	-	-
<b>TOTAL ASSETS</b>	<b><u>\$ 779,406</u></b>	<b><u>\$ 6,012,952</u></b>	<b><u>\$ 850,593</u></b>	<b><u>\$ 884,533</u></b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts, salaries, and other payables	\$ -	\$ 613,892	\$ 61,983	\$ 245,479
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total Liabilities	<u>-</u>	<u>613,892</u>	<u>61,983</u>	<u>245,479</u>
Fund balances:				
Restricted	779,406	5,399,060	788,610	639,054
Committed	-	-	-	-
Total Fund Balances	<u>779,406</u>	<u>5,399,060</u>	<u>788,610</u>	<u>639,054</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 779,406</u></b>	<b><u>\$ 6,012,952</u></b>	<b><u>\$ 850,593</u></b>	<b><u>\$ 884,533</u></b>

**SCHEDULE 16**  
**continued**

<b>200-4643 Capital Improvements District No. 3</b>	<b>200-4644 Capital Improvements District No. 4</b>	<b>200-4645 Capital Improvements District No. 5</b>	<b>200-4646 Capital Improvements District No. 6</b>	<b>200-4647 Capital Improvements District No. 7</b>	<b>200-4648 Capital Improvements District No. 8</b>	<b>200-4649 Capital Improvements District No. 9</b>
\$ 359,116	\$ 229,835	\$ 203,805	\$ 224,958	\$ 230,504	\$ 223,288	\$ 180,725
1,433,799	917,330	811,316	893,722	915,325	890,773	720,140
10,754	7,159	7,952	10,168	10,881	7,474	6,544
-	-	-	-	-	-	-
<b>\$ 1,803,669</b>	<b>\$ 1,154,324</b>	<b>\$ 1,023,073</b>	<b>\$ 1,128,848</b>	<b>\$ 1,156,710</b>	<b>\$ 1,121,535</b>	<b>\$ 907,409</b>
\$ 219,289	\$ 57,197	\$ 28,470	\$ 81,108	\$ 92,649	\$ 150,539	\$ 36,219
-	-	-	-	-	-	-
-	-	-	-	-	-	-
219,289	57,197	28,470	81,108	92,649	150,539	36,219
1,584,380	1,097,127	994,603	1,047,740	1,064,061	970,996	871,190
-	-	-	-	-	-	-
1,584,380	1,097,127	994,603	1,047,740	1,064,061	970,996	871,190
<b>\$ 1,803,669</b>	<b>\$ 1,154,324</b>	<b>\$ 1,023,073</b>	<b>\$ 1,128,848</b>	<b>\$ 1,156,710</b>	<b>\$ 1,121,535</b>	<b>\$ 907,409</b>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Capital Project Funds**  
**December 31, 2019**

	200-4650 Capital Improvements District No. 10	200-4651 Capital Improvements District No. 11	200-4652 Capital Improvements District No. 12	200-4653 Capital Improvements District No. 13
<b>ASSETS</b>				
Cash and cash equivalents	\$ 262,008	\$ 280,452	\$ 222,346	\$ 34,913
Investments	1,045,840	1,119,788	887,529	1,308,503
Receivables, net of allowances for uncollectibles:				
Other receivables	8,041	8,347	49,422	10,916
Due from other funds	-	-	-	-
<b>TOTAL ASSETS</b>	<b><u>\$ 1,315,889</u></b>	<b><u>\$ 1,408,587</u></b>	<b><u>\$ 1,159,297</u></b>	<b><u>\$ 1,354,332</u></b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts, salaries, and other payables	\$ -	\$ 408,568	\$ 149,466	\$ 123,436
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total Liabilities	<u>-</u>	<u>408,568</u>	<u>149,466</u>	<u>123,436</u>
Fund balances:				
Restricted	1,315,889	1,000,019	1,009,831	1,230,896
Committed	-	-	-	-
Total Fund Balances	<u>1,315,889</u>	<u>1,000,019</u>	<u>1,009,831</u>	<u>1,230,896</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 1,315,889</u></b>	<b><u>\$ 1,408,587</u></b>	<b><u>\$ 1,159,297</u></b>	<b><u>\$ 1,354,332</u></b>

**SCHEDULE 16**  
**continued**

<b>200-4654 Capital Improvements District No. 14</b>	<b>200-4670 Tammany Trace Capital</b>	<b>201 Capital Improvements Drainage</b>	<b>202 Environmental Services Capital</b>	<b>206 Justice Center Complex Capital</b>	<b>211 Public Health Capital</b>	<b>212 Animal Services Capital</b>
\$ 232,885	\$ 89,330	\$ 3,195,243	\$ 122,488	\$ 1,471,304	\$ 1,298,727	\$ 90,661
1,088,853	355,443	12,521,435	488,777	5,873,939	-	361,838
9,007	15,627	1,054,370	3,877	44,550	15,562	2,821
-	-	-	-	-	-	-
\$ 1,330,745	\$ 460,400	\$ 16,771,048	\$ 615,142	\$ 7,389,793	\$ 1,314,289	\$ 455,320
\$ 129,636	\$ 48,442	\$ 494,752	\$ 8,407	\$ -	\$ 286,882	\$ -
-	-	-	-	-	711,313	-
-	-	54,025	-	-	-	-
129,636	48,442	548,777	8,407	-	998,195	-
1,201,109	-	16,222,271	550,281	7,389,793	316,094	455,320
-	411,958	-	56,454	-	-	-
1,201,109	411,958	16,222,271	606,735	7,389,793	316,094	455,320
\$ 1,330,745	\$ 460,400	\$ 16,771,048	\$ 615,142	\$ 7,389,793	\$ 1,314,289	\$ 455,320

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Capital Project Funds**  
**December 31, 2019**

	<b>222</b> <b>Economic</b> <b>Development</b> <b>Capital</b>	<b>226</b> <b>St. Tammany</b> <b>Parish Coroner</b> <b>Capital</b>	<b>227</b> <b>St. Tammany</b> <b>Parish Jail</b> <b>Capital</b>	<b>228</b> <b>St. Tammany</b> <b>Parish Library</b> <b>Capital</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 1,892,835	\$ 321,876	\$ 246,111
Investments	167,321	-	1,122,399	1,435,397
Receivables, net of allowances for uncollectibles:				
Other receivables	524,915	-	8,387	15,340
Due from other funds	-	-	-	1,350,000
<b>TOTAL ASSETS</b>	<b>\$ 692,236</b>	<b>\$ 1,892,835</b>	<b>\$ 1,452,662</b>	<b>\$ 3,046,848</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts, salaries, and other payables	\$ 310,021	\$ 149,364	\$ -	\$ 260,027
Due to other funds	53,110	-	-	-
Unearned revenue	-	-	-	-
<b>Total Liabilities</b>	<b>363,131</b>	<b>149,364</b>	<b>-</b>	<b>260,027</b>
Fund balances:				
Restricted	-	1,743,471	1,452,662	2,786,821
Committed	329,105	-	-	-
<b>Total Fund Balances</b>	<b>329,105</b>	<b>1,743,471</b>	<b>1,452,662</b>	<b>2,786,821</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 692,236</b>	<b>\$ 1,892,835</b>	<b>\$ 1,452,662</b>	<b>\$ 3,046,848</b>

**SCHEDULE 16**  
**continued**

250 Koop Drive Facility Capital	251 STP Admin/Justice Complex East Capital	252 Buildings- General Capital	253 Deep Water Horizon Settlement	254 Disaster Relief	255 Technology Capital	263-4660 Transportation Impact Fees
\$ 50,606	\$ 318,773	\$ 393,854	\$ 2,156,488	\$ 1,913,363	\$ 167,216	\$ 421,429
201,969	1,272,262	5,497,103	9,607,377	7,605,840	213,520	2,326,108
1,577	9,918	60,582	75,323	178,051	1,986	31,791
-	-	-	-	-	-	-
<u>\$ 254,152</u>	<u>\$ 1,600,953</u>	<u>\$ 5,951,539</u>	<u>\$ 11,839,188</u>	<u>\$ 9,697,254</u>	<u>\$ 382,722</u>	<u>\$ 2,779,328</u>
\$ -	\$ -	\$ 45,746	\$ -	\$ 56,695	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	82,665	-	2,102,402
-	-	45,746	-	139,360	-	2,102,402
-	-	-	-	9,242,484	-	676,926
254,152	1,600,953	5,905,793	11,839,188	315,410	382,722	-
<u>254,152</u>	<u>1,600,953</u>	<u>5,905,793</u>	<u>11,839,188</u>	<u>9,557,894</u>	<u>382,722</u>	<u>676,926</u>
<u>\$ 254,152</u>	<u>\$ 1,600,953</u>	<u>\$ 5,951,539</u>	<u>\$ 11,839,188</u>	<u>\$ 9,697,254</u>	<u>\$ 382,722</u>	<u>\$ 2,779,328</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Capital Project Funds**  
**December 31, 2019**

	<b>263-4661 SA Transportation Impact Fees</b>	<b>263-4662 NSA Transportation Impact Fees</b>	<b>263-4663 Drainage Impact Fees</b>	<b>263-4664 SA Drainage Impact Fees</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 794,790	\$ 110,199	\$ 11,814	\$ 961,495
Investments	2,884,060	414,046	200,337	3,608,544
Receivables, net of allowances for uncollectibles:				
Other receivables	28,842	2,832	15,079	27,520
Due from other funds	-	-	-	-
	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 3,707,692</b>	<b>\$ 527,077</b>	<b>\$ 227,230</b>	<b>\$ 4,597,559</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts, salaries, and other payables	\$ -	\$ -	\$ -	\$ 11,983
Due to other funds	-	-	-	-
Unearned revenue	3,435,640	511,291	-	4,360,384
Total Liabilities	3,435,640	511,291	-	4,372,367
Fund balances:				
Restricted	272,052	15,786	227,230	225,192
Committed	-	-	-	-
Total Fund Balances	272,052	15,786	227,230	225,192
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 3,707,692</b>	<b>\$ 527,077</b>	<b>\$ 227,230</b>	<b>\$ 4,597,559</b>

**SCHEDULE 16**  
**continued**

<b>263-4665 NSA Drainage Impact Fees</b>	<b>263-4666 Tree Bank Impact Fees</b>	<b>264 OEP/911 Capital</b>	<b>TOTAL Non-Major Capital Project Funds</b>
\$ 98,056	\$ 14,940	\$ 238,769	\$ 20,522,311
377,669	82,951	952,946	76,605,326
2,465	673	7,436	2,345,437
-	-	-	1,350,000
<u>\$ 478,190</u>	<u>\$ 98,564</u>	<u>\$ 1,199,151</u>	<u>\$ 100,823,074</u>
\$ -	\$ -	\$ -	\$ 4,070,250
-	-	-	764,423
466,129	-	-	11,012,536
<u>466,129</u>	<u>-</u>	<u>-</u>	<u>15,847,209</u>
12,061	98,564	349,446	63,030,425
-	-	849,705	21,945,440
<u>12,061</u>	<u>98,564</u>	<u>1,199,151</u>	<u>84,975,865</u>
<u>\$ 478,190</u>	<u>\$ 98,564</u>	<u>\$ 1,199,151</u>	<u>\$ 100,823,074</u>



**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**Non-Major Capital Project Funds**  
**For the Year Ended December 31, 2019**

	200-2411			200-4605		
	Public Works Barns			General Maintenance Parishwide		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	20,887	20,887	-	249,134	249,134	-
Contributions	-	-	-	-	-	-
Total Revenues	<u>20,887</u>	<u>20,887</u>	<u>-</u>	<u>249,134</u>	<u>249,134</u>	<u>-</u>
<b>Expenditures</b>						
General government:						
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	851,782	536,662	315,120
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	193,925	-	193,925	-	-	-
Infrastructure	-	-	-	6,303,118	4,543,787	1,759,331
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>193,925</u>	<u>-</u>	<u>193,925</u>	<u>7,154,900</u>	<u>5,080,449</u>	<u>2,074,451</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(173,038)</u>	<u>20,887</u>	<u>193,925</u>	<u>(6,905,766)</u>	<u>(4,831,315)</u>	<u>2,074,451</u>
<b>Other Financing Sources (Uses)</b>						
Impact fee credits issued	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(794,102)	(673,414)	120,688
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(794,102)</u>	<u>(673,414)</u>	<u>120,688</u>
<b>Net Change in Fund Balance</b>	<u>(173,038)</u>	<u>20,887</u>	<u>193,925</u>	<u>(7,699,868)</u>	<u>(5,504,729)</u>	<u>2,195,139</u>
<b>Fund Balance - Beginning</b>	<u>758,519</u>	<u>758,519</u>	<u>-</u>	<u>10,903,789</u>	<u>10,903,789</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ 585,481</u>	<u>\$ 779,406</u>	<u>\$ 193,925</u>	<u>\$ 3,203,921</u>	<u>\$ 5,399,060</u>	<u>\$ 2,195,139</u>

**SCHEDULE 17**  
**continued**

<b>200-4641</b>			<b>200-4642</b>			<b>200-4643</b>		
<b>Capital Improvements District No. 1</b>			<b>Capital Improvements District No. 2</b>			<b>Capital Improvements District No. 3</b>		
<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance Positive (Negative)</b>	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance Positive (Negative)</b>	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance Positive (Negative)</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500,488	500,488	-	566,535	566,535	-	737,355	737,355	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	9,050	9,050	-
-	-	-	-	-	-	-	-	-
42,578	42,578	-	45,949	45,949	-	47,944	47,944	-
-	-	-	-	-	-	-	-	-
<u>543,066</u>	<u>543,066</u>	<u>-</u>	<u>612,484</u>	<u>612,484</u>	<u>-</u>	<u>794,349</u>	<u>794,349</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
54,822	54,822	-	16,702	16,702	-	44,050	26,284	17,766
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,669,546	1,387,626	281,920	844,830	520,630	324,200	1,731,188	303,545	1,427,643
-	-	-	-	-	-	-	-	-
<u>1,724,368</u>	<u>1,442,448</u>	<u>281,920</u>	<u>861,532</u>	<u>537,332</u>	<u>324,200</u>	<u>1,775,238</u>	<u>329,829</u>	<u>1,445,409</u>
<u>(1,181,302)</u>	<u>(899,382)</u>	<u>281,920</u>	<u>(249,048)</u>	<u>75,152</u>	<u>324,200</u>	<u>(980,889)</u>	<u>464,520</u>	<u>1,445,409</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(53,879)	(53,879)	-	(500,439)	(500,439)	-	-	-	-
(53,879)	(53,879)	-	(500,439)	(500,439)	-	-	-	-
(1,235,181)	(953,261)	281,920	(749,487)	(425,287)	324,200	(980,889)	464,520	1,445,409
1,741,871	1,741,871	-	1,064,341	1,064,341	-	1,119,860	1,119,860	-
<u>\$ 506,690</u>	<u>\$ 788,610</u>	<u>\$ 281,920</u>	<u>\$ 314,854</u>	<u>\$ 639,054</u>	<u>\$ 324,200</u>	<u>\$ 138,971</u>	<u>\$ 1,584,380</u>	<u>\$ 1,445,409</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**Non-Major Capital Project Funds**  
**For the Year Ended December 31, 2019**

	200-4644			200-4645		
	Capital Improvements District No. 4			Capital Improvements District No. 5		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	372,075	372,075	-	458,470	458,470	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	33,313	33,313	-	40,289	40,289	-
Contributions	-	-	-	-	-	-
<b>Total Revenues</b>	<b>405,388</b>	<b>405,388</b>	<b>-</b>	<b>498,759</b>	<b>498,759</b>	<b>-</b>
<b>Expenditures</b>						
General government:						
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	41,838	41,838	-	291,483	183,831	107,652
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	996,278	411,564	584,714	1,070,948	1,042,889	28,059
Debt service:						
Impact fee credits used	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,038,116</b>	<b>453,402</b>	<b>584,714</b>	<b>1,362,431</b>	<b>1,226,720</b>	<b>135,711</b>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over Expenditures</b>	<b>(632,728)</b>	<b>(48,014)</b>	<b>584,714</b>	<b>(863,672)</b>	<b>(727,961)</b>	<b>135,711</b>
<b>Other Financing Sources (Uses)</b>						
Impact fee credits issued	-	-	-	-	-	-
Transfers in	107,682	107,682	-	-	-	-
Transfers out	(283,543)	(33,543)	250,000	(6,759)	-	6,759
<b>Total Other Financing Sources (Uses)</b>	<b>(175,861)</b>	<b>74,139</b>	<b>250,000</b>	<b>(6,759)</b>	<b>-</b>	<b>6,759</b>
<b>Net Change in Fund Balance</b>	<b>(808,589)</b>	<b>26,125</b>	<b>834,714</b>	<b>(870,431)</b>	<b>(727,961)</b>	<b>142,470</b>
<b>Fund Balance - Beginning</b>	<b>1,071,002</b>	<b>1,071,002</b>	<b>-</b>	<b>1,722,564</b>	<b>1,722,564</b>	<b>-</b>
<b>Fund Balance - Ending</b>	<b>\$ 262,413</b>	<b>\$ 1,097,127</b>	<b>\$ 834,714</b>	<b>\$ 852,133</b>	<b>\$ 994,603</b>	<b>\$ 142,470</b>

**SCHEDULE 17**  
**continued**

200-4646 Capital Improvements District No. 6			200-4647 Capital Improvements District No. 7			200-4648 Capital Improvements District No. 8		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,010,661	1,010,661	-	638,740	638,740	-	291,927	291,927	-
-	-	-	-	-	-	-	-	-
-	-	-	40,000	40,000	-	-	-	-
-	-	-	-	-	-	-	-	-
41,406	41,406	-	59,123	59,123	-	33,564	33,564	-
-	-	-	-	-	-	-	-	-
<u>1,052,067</u>	<u>1,052,067</u>	<u>-</u>	<u>737,863</u>	<u>737,863</u>	<u>-</u>	<u>325,491</u>	<u>325,491</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
32,724	32,724	-	190,341	132,641	57,700	128,416	128,416	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,753,960	1,148,960	605,000	2,539,192	1,961,305	577,887	937,703	502,703	435,000
-	-	-	-	-	-	-	-	-
<u>1,786,684</u>	<u>1,181,684</u>	<u>605,000</u>	<u>2,729,533</u>	<u>2,093,946</u>	<u>635,587</u>	<u>1,066,119</u>	<u>631,119</u>	<u>435,000</u>
<u>(734,617)</u>	<u>(129,617)</u>	<u>605,000</u>	<u>(1,991,670)</u>	<u>(1,356,083)</u>	<u>635,587</u>	<u>(740,628)</u>	<u>(305,628)</u>	<u>435,000</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	(24,671)	-	24,671	-	-	-
-	-	-	(24,671)	-	24,671	-	-	-
(734,617)	(129,617)	605,000	(2,016,341)	(1,356,083)	660,258	(740,628)	(305,628)	435,000
<u>1,177,357</u>	<u>1,177,357</u>	<u>-</u>	<u>2,420,144</u>	<u>2,420,144</u>	<u>-</u>	<u>1,276,624</u>	<u>1,276,624</u>	<u>-</u>
<u>\$ 442,740</u>	<u>\$ 1,047,740</u>	<u>\$ 605,000</u>	<u>\$ 403,803</u>	<u>\$ 1,064,061</u>	<u>\$ 660,258</u>	<u>\$ 535,996</u>	<u>\$ 970,996</u>	<u>\$ 435,000</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**Non-Major Capital Project Funds**  
**For the Year Ended December 31, 2019**

	200-4649			200-4650		
	Capital Improvements District No. 9			Capital Improvements District No. 10		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	440,550	440,550	-	317,310	317,310	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	32,194	32,194	-	35,104	35,104	-
Contributions	-	-	-	-	-	-
Total Revenues	<u>472,744</u>	<u>472,744</u>	<u>-</u>	<u>352,414</u>	<u>352,414</u>	<u>-</u>
<b>Expenditures</b>						
General government:						
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	240,463	129,463	111,000	72,688	72,688	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	1,123,142	516,142	607,000	1,136,619	210,359	926,260
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>1,363,605</u>	<u>645,605</u>	<u>718,000</u>	<u>1,209,307</u>	<u>283,047</u>	<u>926,260</u>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over Expenditures</b>	<u>(890,861)</u>	<u>(172,861)</u>	<u>718,000</u>	<u>(856,893)</u>	<u>69,367</u>	<u>926,260</u>
<b>Other Financing Sources (Uses)</b>						
Impact fee credits issued	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(890,861)	(172,861)	718,000	(856,893)	69,367	926,260
<b>Fund Balance - Beginning</b>	<u>1,044,051</u>	<u>1,044,051</u>	<u>-</u>	<u>1,246,522</u>	<u>1,246,522</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ 153,190</u>	<u>\$ 871,190</u>	<u>\$ 718,000</u>	<u>\$ 389,629</u>	<u>\$ 1,315,889</u>	<u>\$ 926,260</u>

**SCHEDULE 17**  
**continued**

200-4651			200-4652			200-4653		
Capital Improvements District No. 11			Capital Improvements District No. 12			Capital Improvements District No. 13		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
556,183	556,183	-	282,371	282,371	-	425,048	425,048	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
36,541	36,541	-	30,122	30,122	-	48,691	48,691	-
-	-	-	-	-	-	-	-	-
<u>592,724</u>	<u>592,724</u>	<u>-</u>	<u>312,493</u>	<u>312,493</u>	<u>-</u>	<u>473,739</u>	<u>473,739</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
144,291	71,291	73,000	88,854	88,854	-	24,562	24,562	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	6,700	6,700	-
1,666,993	827,798	839,195	470,198	345,198	125,000	1,645,808	628,688	1,017,120
-	-	-	-	-	-	-	-	-
<u>1,811,284</u>	<u>899,089</u>	<u>912,195</u>	<u>559,052</u>	<u>434,052</u>	<u>125,000</u>	<u>1,677,070</u>	<u>659,950</u>	<u>1,017,120</u>
<u>(1,218,560)</u>	<u>(306,365)</u>	<u>912,195</u>	<u>(246,559)</u>	<u>(121,559)</u>	<u>125,000</u>	<u>(1,203,331)</u>	<u>(186,211)</u>	<u>1,017,120</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(464,590)	(437,979)	26,611
-	-	-	-	-	-	(464,590)	(437,979)	26,611
(1,218,560)	(306,365)	912,195	(246,559)	(121,559)	125,000	(1,667,921)	(624,190)	1,043,731
1,306,384	1,306,384	-	1,131,390	1,131,390	-	1,855,086	1,855,086	-
<u>\$ 87,824</u>	<u>\$ 1,000,019</u>	<u>\$ 912,195</u>	<u>\$ 884,831</u>	<u>\$ 1,009,831</u>	<u>\$ 125,000</u>	<u>\$ 187,165</u>	<u>\$ 1,230,896</u>	<u>\$ 1,043,731</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**Non-Major Capital Project Funds**  
**For the Year Ended December 31, 2019**

	200-4654			200-4670		
	Capital Improvements District No. 14			Tammany Trace Capital		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	402,287	402,287	-	200,000	200,000	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	45,840	45,840	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	38,080	38,080	-
Other revenues:						
Investment earnings	42,163	42,163	-	16,775	16,775	-
Contributions	-	-	-	-	-	-
<b>Total Revenues</b>	<u>444,450</u>	<u>444,450</u>	<u>-</u>	<u>300,695</u>	<u>300,695</u>	<u>-</u>
<b>Expenditures</b>						
General government:						
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	205,649	150,649	55,000	542	-	542
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	390,666	390,666	-	1,995,068	536,853	1,458,215
Debt service:						
Impact fee credits used	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>596,315</u>	<u>541,315</u>	<u>55,000</u>	<u>1,995,610</u>	<u>536,853</u>	<u>1,458,757</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(151,865)</u>	<u>(96,865)</u>	<u>55,000</u>	<u>(1,694,915)</u>	<u>(236,158)</u>	<u>1,458,757</u>
<b>Other Financing Sources (Uses)</b>						
Impact fee credits issued	-	-	-	-	-	-
Transfers in	-	-	-	1,245,000	39,681	(1,205,319)
Transfers out	(115,000)	(80,095)	34,905	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>(115,000)</u>	<u>(80,095)</u>	<u>34,905</u>	<u>1,245,000</u>	<u>39,681</u>	<u>(1,205,319)</u>
<b>Net Change in Fund Balance</b>	(266,865)	(176,960)	89,905	(449,915)	(196,477)	253,438
<b>Fund Balance - Beginning</b>	<u>1,378,069</u>	<u>1,378,069</u>	<u>-</u>	<u>608,435</u>	<u>608,435</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ 1,111,204</u>	<u>\$ 1,201,109</u>	<u>\$ 89,905</u>	<u>\$ 158,520</u>	<u>\$ 411,958</u>	<u>\$ 253,438</u>

**SCHEDULE 17**  
**continued**

201 Capital Improvements Drainage			202 Environmental Services Capital			206 Justice Center Complex Capital		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 3,600,000	\$ 3,600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
8,259,455	1,438,191	(6,821,264)	-	-	-	-	-	-
869,575	815,550	(54,025)	-	-	-	-	-	-
13,000	13,000	-	-	-	-	-	-	-
338,328	338,328	-	16,817	16,817	-	170,279	170,279	-
421,536	58,401	(363,135)	-	-	-	-	-	-
<u>13,501,894</u>	<u>6,263,470</u>	<u>(7,238,424)</u>	<u>16,817</u>	<u>16,817</u>	<u>-</u>	<u>170,279</u>	<u>170,279</u>	<u>-</u>
-	-	-	-	-	-	157,244	-	157,244
-	-	-	-	-	-	-	-	-
8,664,346	819,494	7,844,852	-	-	-	-	-	-
-	-	-	389,497	23,160	366,337	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
250,000	55,202	194,798	-	-	-	2,345,788	-	2,345,788
29,932,893	2,375,076	27,557,817	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>38,847,239</u>	<u>3,249,772</u>	<u>35,597,467</u>	<u>389,497</u>	<u>23,160</u>	<u>366,337</u>	<u>2,503,032</u>	<u>-</u>	<u>2,503,032</u>
<u>(25,345,345)</u>	<u>3,013,698</u>	<u>28,359,043</u>	<u>(372,680)</u>	<u>(6,343)</u>	<u>366,337</u>	<u>(2,332,753)</u>	<u>170,279</u>	<u>2,503,032</u>
-	-	-	-	-	-	-	-	-
15,351,126	868,631	(14,482,495)	-	-	-	3,692,350	3,692,350	-
-	-	-	-	-	-	-	-	-
<u>15,351,126</u>	<u>868,631</u>	<u>(14,482,495)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,692,350</u>	<u>3,692,350</u>	<u>-</u>
(9,994,219)	3,882,329	13,876,548	(372,680)	(6,343)	366,337	1,359,597	3,862,629	2,503,032
12,339,942	12,339,942	-	613,078	613,078	-	3,527,164	3,527,164	-
<u>\$ 2,345,723</u>	<u>\$ 16,222,271</u>	<u>\$ 13,876,548</u>	<u>\$ 240,398</u>	<u>\$ 606,735</u>	<u>\$ 366,337</u>	<u>\$ 4,886,761</u>	<u>\$ 7,389,793</u>	<u>\$ 2,503,032</u>



**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**Non-Major Capital Project Funds**  
**For the Year Ended December 31, 2019**

	211			212		
	Public Health Capital			Animal Services Capital		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	630,466	14,314	(616,152)	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	9,071	9,071	-	12,202	12,202	-
Contributions	-	-	-	-	-	-
Total Revenues	<u>639,537</u>	<u>23,385</u>	<u>(616,152)</u>	<u>12,202</u>	<u>12,202</u>	<u>-</u>
<b>Expenditures</b>						
General government:						
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	103,690	14,315	89,375	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	4,345,491	2,037,661	2,307,830	-	-	-
Infrastructure	-	-	-	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>4,449,181</u>	<u>2,051,976</u>	<u>2,397,205</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over Expenditures</b>	<u>(3,809,644)</u>	<u>(2,028,591)</u>	<u>1,781,053</u>	<u>12,202</u>	<u>12,202</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>						
Impact fee credits issued	-	-	-	-	-	-
Transfers in	3,436,861	1,877,170	(1,559,691)	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>3,436,861</u>	<u>1,877,170</u>	<u>(1,559,691)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(372,783)</u>	<u>(151,421)</u>	<u>221,362</u>	<u>12,202</u>	<u>12,202</u>	<u>-</u>
<b>Fund Balance - Beginning</b>	<u>467,515</u>	<u>467,515</u>	<u>-</u>	<u>443,118</u>	<u>443,118</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ 94,732</u>	<u>\$ 316,094</u>	<u>\$ 221,362</u>	<u>\$ 455,320</u>	<u>\$ 455,320</u>	<u>\$ -</u>

**SCHEDULE 17**  
**continued**

222 Economic Development Capital			226 St. Tammany Parish Coroner Capital			227 St. Tammany Parish Jail Capital		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ 935,000	\$ 935,000	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
1,713,044	777,512	(935,532)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
6,158	6,158	-	35,107	35,107	-	29,335	29,335	-
-	-	-	-	-	-	-	-	-
<u>1,719,202</u>	<u>783,670</u>	<u>(935,532)</u>	<u>970,107</u>	<u>970,107</u>	<u>-</u>	<u>29,335</u>	<u>29,335</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
-	-	-	81,908	81,908	-	1,495	1,495	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
574,764	203,956	370,808	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
570,367	500,674	69,693	1,213,679	420,371	793,308	746,000	-	746,000
567,913	72,882	495,031	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>1,713,044</u>	<u>777,512</u>	<u>935,532</u>	<u>1,295,587</u>	<u>502,279</u>	<u>793,308</u>	<u>747,495</u>	<u>1,495</u>	<u>746,000</u>
6,158	6,158	-	(325,480)	467,828	793,308	(718,160)	27,840	746,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,378,190	1,378,190	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,378,190	1,378,190	-
6,158	6,158	-	(325,480)	467,828	793,308	660,030	1,406,030	746,000
322,947	322,947	-	1,275,643	1,275,643	-	46,632	46,632	-
<u>\$ 329,105</u>	<u>\$ 329,105</u>	<u>\$ -</u>	<u>\$ 950,163</u>	<u>\$ 1,743,471</u>	<u>\$ 793,308</u>	<u>\$ 706,662</u>	<u>\$ 1,452,662</u>	<u>\$ 746,000</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**Non-Major Capital Project Funds**  
**For the Year Ended December 31, 2019**

	228			250		
	St. Tammany Parish Library Capital			Koop Drive Facility Capital		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ 1,350,000	\$ 1,350,000	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	75,449	75,449	-	6,810	6,810	-
Contributions	-	-	-	-	-	-
Total Revenues	<u>1,425,449</u>	<u>1,425,449</u>	<u>-</u>	<u>6,810</u>	<u>6,810</u>	<u>-</u>
<b>Expenditures</b>						
General government:						
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	186,635	166,635	20,000	-	-	-
Economic development	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	3,298,781	2,261,872	1,036,909	-	-	-
Infrastructure	-	-	-	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>3,485,416</u>	<u>2,428,507</u>	<u>1,056,909</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over Expenditures</b>	<u>(2,059,967)</u>	<u>(1,003,058)</u>	<u>1,056,909</u>	<u>6,810</u>	<u>6,810</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>						
Impact fee credits issued	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(2,059,967)</u>	<u>(1,003,058)</u>	<u>1,056,909</u>	<u>6,810</u>	<u>6,810</u>	<u>-</u>
<b>Fund Balance - Beginning</b>	<u>3,789,879</u>	<u>3,789,879</u>	<u>-</u>	<u>247,342</u>	<u>247,342</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ 1,729,912</u>	<u>\$ 2,786,821</u>	<u>\$ 1,056,909</u>	<u>\$ 254,152</u>	<u>\$ 254,152</u>	<u>\$ -</u>

**SCHEDULE 17**  
**continued**

251 STP Admin/Justice Complex East Capital			252 Buildings - General Capital			253 Deep Water Horizon Settlement		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	3,163,860	527,387	(2,636,473)	-	-	-
-	-	-	45,765	45,765	-	-	-	-
-	-	-	-	-	-	-	-	-
42,904	42,904	-	190,238	190,238	-	326,325	326,325	-
-	-	-	-	-	-	-	-	-
<u>42,904</u>	<u>42,904</u>	<u>-</u>	<u>3,399,863</u>	<u>763,390</u>	<u>(2,636,473)</u>	<u>326,325</u>	<u>326,325</u>	<u>-</u>
-	-	-	509	509	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	25,500	-	25,500	240	240	-
-	-	-	-	-	-	-	-	-
-	-	-	8,570	8,570	-	-	-	-
-	-	-	2,678,480	575,880	2,102,600	200,000	-	200,000
-	-	-	1,587,988	9,290	1,578,698	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	<u>4,301,047</u>	<u>594,249</u>	<u>3,706,798</u>	<u>200,240</u>	<u>240</u>	<u>200,000</u>
42,904	42,904	-	(901,184)	169,141	1,070,325	126,085	326,085	200,000
-	-	-	-	-	-	-	-	-
-	-	-	949,002	64,869	(884,133)	-	-	-
-	-	-	(1,600,000)	(1,600,000)	-	(4,021,186)	(381,720)	3,639,466
-	-	-	(650,998)	(1,535,131)	(884,133)	(4,021,186)	(381,720)	3,639,466
42,904	42,904	-	(1,552,182)	(1,365,990)	186,192	(3,895,101)	(55,635)	3,839,466
1,558,049	1,558,049	-	7,271,783	7,271,783	-	11,894,823	11,894,823	-
<u>\$ 1,600,953</u>	<u>\$ 1,600,953</u>	<u>\$ -</u>	<u>\$ 5,719,601</u>	<u>\$ 5,905,793</u>	<u>\$ 186,192</u>	<u>\$ 7,999,722</u>	<u>\$ 11,839,188</u>	<u>\$ 3,839,466</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**Non-Major Capital Project Funds**  
**For the Year Ended December 31, 2019**

	254 Disaster Relief			255 Technology Capital		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	174,162	80,407	(93,755)	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	258,955	258,955	-	9,583	9,583	-
Contributions	2,713	2,713	-	-	-	-
Total Revenues	<u>435,830</u>	<u>342,075</u>	<u>(93,755)</u>	<u>9,583</u>	<u>9,583</u>	<u>-</u>
<b>Expenditures</b>						
General government:						
Other-unclassified	-	-	-	73,120	3,102	70,018
Public safety	135,338	104,719	30,619	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	111,840	47,805	64,035	218,673	41,127	177,546
Infrastructure	-	-	-	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>247,178</u>	<u>152,524</u>	<u>94,654</u>	<u>291,793</u>	<u>44,229</u>	<u>247,564</u>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over Expenditures</b>	<u>188,652</u>	<u>189,551</u>	<u>899</u>	<u>(282,210)</u>	<u>(34,646)</u>	<u>247,564</u>
<b>Other Financing Sources (Uses)</b>						
Impact fee credits issued	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(76,601)	(67,537)	9,064	-	-	-
Total Other Financing Sources (Uses)	<u>(76,601)</u>	<u>(67,537)</u>	<u>9,064</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	112,051	122,014	9,963	(282,210)	(34,646)	247,564
<b>Fund Balance - Beginning</b>	<u>9,435,880</u>	<u>9,435,880</u>	<u>-</u>	<u>417,368</u>	<u>417,368</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ 9,547,931</u>	<u>\$ 9,557,894</u>	<u>\$ 9,963</u>	<u>\$ 135,158</u>	<u>\$ 382,722</u>	<u>\$ 247,564</u>

**SCHEDULE 17**  
**continued**

263-4660 Transporation Impact Fees			263-4661 SA Transportation Impact Fees			263-4662 NSA Transportation Impact Fees		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,760,944	658,542	(2,102,402)	5,110,404	1,886,401	(3,224,003)	507,672	689	(506,983)
-	-	-	-	-	-	-	-	-
91,200	91,200	-	132,382	132,382	-	10,318	10,318	-
-	-	-	-	-	-	-	-	-
<u>2,852,144</u>	<u>749,742</u>	<u>(2,102,402)</u>	<u>5,242,786</u>	<u>2,018,783</u>	<u>(3,224,003)</u>	<u>517,990</u>	<u>11,007</u>	<u>(506,983)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
11,983	239	11,744	43,599	43,599	-	689	689	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	38,088	38,088	-	-	-	-
<u>11,983</u>	<u>239</u>	<u>11,744</u>	<u>81,687</u>	<u>81,687</u>	<u>-</u>	<u>689</u>	<u>689</u>	<u>-</u>
2,840,161	749,503	(2,090,658)	5,161,099	1,937,096	(3,224,003)	517,301	10,318	(506,983)
-	-	-	38,088	38,088	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>(3,310,586)</u>	<u>(658,303)</u>	<u>2,652,283</u>	<u>(3,804,176)</u>	<u>(1,842,803)</u>	<u>1,961,373</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(3,310,586)</u>	<u>(658,303)</u>	<u>2,652,283</u>	<u>(3,766,088)</u>	<u>(1,804,715)</u>	<u>1,961,373</u>	<u>-</u>	<u>-</u>	<u>-</u>
(470,425)	91,200	561,625	1,395,011	132,381	(1,262,630)	517,301	10,318	(506,983)
585,726	585,726	-	139,671	139,671	-	5,468	5,468	-
<u>\$ 115,301</u>	<u>\$ 676,926</u>	<u>\$ 561,625</u>	<u>\$ 1,534,682</u>	<u>\$ 272,052</u>	<u>\$ (1,262,630)</u>	<u>\$ 522,769</u>	<u>\$ 15,786</u>	<u>\$ (506,983)</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**Non-Major Capital Project Funds**  
**For the Year Ended December 31, 2019**

	263-4663			263-4664		
	Drainage Impact Fees			SA Drainage Impact Fees		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	17,854	17,854	-	4,452,724	161,802	(4,290,922)
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	11,463	11,463	-	116,606	116,606	-
Contributions	-	-	-	-	-	-
Total Revenues	<u>29,317</u>	<u>29,317</u>	<u>-</u>	<u>4,569,330</u>	<u>278,408</u>	<u>(4,290,922)</u>
<b>Expenditures</b>						
General government:						
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	13,201	329	12,872	11,260	11,260	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	500,000	101,707	398,293
Debt service:						
Impact fee credits used	-	-	-	6,485	6,485	-
Total Expenditures	<u>13,201</u>	<u>329</u>	<u>12,872</u>	<u>517,745</u>	<u>119,452</u>	<u>398,293</u>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over Expenditures</b>	<u>16,116</u>	<u>28,988</u>	<u>12,872</u>	<u>4,051,585</u>	<u>158,956</u>	<u>(3,892,629)</u>
<b>Other Financing Sources (Uses)</b>						
Impact fee credits issued	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(389,176)	(191,039)	198,137	(1,163,900)	(42,250)	1,121,650
Total Other Financing Sources (Uses)	<u>(389,176)</u>	<u>(191,039)</u>	<u>198,137</u>	<u>(1,163,900)</u>	<u>(42,250)</u>	<u>1,121,650</u>
<b>Net Change in Fund Balance</b>	(373,060)	(162,051)	211,009	2,887,685	116,706	(2,770,979)
<b>Fund Balance - Beginning</b>	<u>389,281</u>	<u>389,281</u>	<u>-</u>	<u>108,486</u>	<u>108,486</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ 16,221</u>	<u>\$ 227,230</u>	<u>\$ 211,009</u>	<u>\$ 2,996,171</u>	<u>\$ 225,192</u>	<u>\$ (2,770,979)</u>

**SCHEDULE 17**  
**continued**

263-4665 NSA Drainage Impace Fees			263-4666 Tree Bank Impact Fees			264 OEP/911 Capital		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	7,272,085	-	(7,272,085)
461,248	689	(460,559)	22,650	22,650	-	-	-	-
-	-	-	-	-	-	-	-	-
8,881	8,881	-	3,378	3,378	-	32,230	32,230	-
-	-	-	-	-	-	-	-	-
<u>470,129</u>	<u>9,570</u>	<u>(460,559)</u>	<u>26,028</u>	<u>26,028</u>	<u>-</u>	<u>7,304,315</u>	<u>32,230</u>	<u>(7,272,085)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	115,661	-	115,661
689	689	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	85,302	85,302	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	8,137,791	-	8,137,791
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>689</u>	<u>689</u>	<u>-</u>	<u>85,302</u>	<u>85,302</u>	<u>-</u>	<u>8,253,452</u>	<u>-</u>	<u>8,253,452</u>
469,440	8,881	(460,559)	(59,274)	(59,274)	-	(949,137)	32,230	981,367
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
469,440	8,881	(460,559)	(59,274)	(59,274)	-	(949,137)	32,230	981,367
3,180	3,180	-	157,838	157,838	-	1,166,921	1,166,921	-
<u>\$ 472,620</u>	<u>\$ 12,061</u>	<u>\$ (460,559)</u>	<u>\$ 98,564</u>	<u>\$ 98,564</u>	<u>\$ -</u>	<u>\$ 217,784</u>	<u>\$ 1,199,151</u>	<u>\$ 981,367</u>



**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**Non-Major Capital Project Funds**  
**For the Year Ended December 31, 2019**

	TOTAL		
	Non-Major Capital Project Funds		
	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>			
Taxes:			
Ad valorem/parcel fees	\$ 5,885,000	\$ 5,885,000	\$ -
Sales and use	7,200,000	7,200,000	-
Intergovernmental revenues:			
Federal and state grants	21,258,912	2,883,651	(18,375,261)
Fees and charges for services	14,297,886	3,658,992	(10,638,894)
Fines and forfeitures	51,080	51,080	-
Other revenues:			
Investment earnings	2,789,796	2,789,796	-
Contributions	424,249	61,114	(363,135)
Total Revenues	<u>51,906,923</u>	<u>22,529,633</u>	<u>(29,377,290)</u>
<b>Expenditures</b>			
General government:			
Other-unclassified	230,873	3,611	227,262
Public safety	334,402	188,122	146,280
Highways and streets	11,174,974	2,567,726	8,607,248
Sanitation	389,497	23,160	366,337
Health and welfare	103,690	14,315	89,375
Cultural and recreation	297,677	252,177	45,500
Economic development	574,764	203,956	370,808
Transportation	8,570	8,570	-
Capital outlay:			
Capital assets	24,317,515	5,947,292	18,370,223
Infrastructure	58,864,051	17,837,668	41,026,383
Debt service:			
Impact fee credits used	44,573	44,573	-
Total Expenditures	<u>96,340,586</u>	<u>27,091,170</u>	<u>69,249,416</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(44,433,663)</u>	<u>(4,561,537)</u>	<u>39,872,126</u>
<b>Other Financing Sources (Uses)</b>			
Impact fee credits issued	38,088	38,088	-
Transfers in	26,160,211	8,028,573	(18,131,638)
Transfers out	<u>(16,608,608)</u>	<u>(6,563,001)</u>	<u>10,045,607</u>
Total Other Financing Sources (Uses)	<u>9,589,691</u>	<u>1,503,660</u>	<u>(8,086,031)</u>
<b>Net Change in Fund Balance</b>	<u>(34,843,972)</u>	<u>(3,057,877)</u>	<u>31,786,095</u>
<b>Fund Balance - Beginning</b>	<u>88,033,742</u>	<u>88,033,742</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ 53,189,770</u>	<u>\$ 84,975,865</u>	<u>\$ 31,786,095</u>

ST. TAMMANY PARISH, LOUISIANA  
NON-MAJOR PERMANENT FUNDS

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs.

Cane Bayou Mitigation Bank (401) accounts for mitigation credit sales and investment earnings for the mitigation bank.

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Permanent Funds**  
 December 31, 2019

	401 Cane Bayou Mitigation Bank Permanent
<b>ASSETS</b>	
Cash and cash equivalents	\$ -
Restricted assets	244,106
 TOTAL ASSETS	 \$ 244,106
<b>LIABILITIES AND FUND BALANCES</b>	
Liabilities:	
Accounts, salaries, and other payables	\$ -
Total Liabilities	-
Fund balances:	
Nonspendable, mitigation bank	244,106
Total Fund Balances	244,106
 TOTAL LIABILITIES AND FUND BALANCES	 \$ 244,106

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**Non-Major Permanent Funds**  
**For the Year Ended December 31, 2019**

	401 Cane Bayou Mitigation Bank Permanent		
	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>			
Fees and charges for services	\$ 1,650,000	\$ 243,600	\$ (1,406,400)
Other revenues:			
Investment earnings	506	506	-
Total Revenues	1,650,506	244,106	(1,406,400)
<b>Expenditures</b>			
Highways and streets	-	-	-
Total Expenditures	-	-	-
<b>Net Change in Fund Balance</b>	1,650,506	244,106	1,406,400
<b>Fund Balance - Beginning</b>	-	-	-
<b>Fund Balance - Ending</b>	\$ 1,650,506	\$ 244,106	\$ 1,406,400



ST. TAMMANY PARISH, LOUISIANA  
NON-MAJOR INTERNAL SERVICE FUNDS

Internal Service Funds account for the financial and administrative services, general services and insurances that are provided by one department or agency to another department or agency on a cost reimbursement basis.

**Tyler Street Complex Fund (600)** accounts for repairs, maintenance and operations of the Tyler Street Complex in Covington.

**St. Tammany Parish Justice Center Complex Fund (606)** accounts for the repairs, maintenance and operations of the Justice Center Complex and outlying facilities.

**Wellness Center Building Fund (611)** accounts for the repairs, maintenance and operations of the Wellness Center Building.

**Safe Haven Facility Fund (612)** accounts for the repairs, maintenance and operations of the Safe Haven complex.

**Fairgrounds Building Fund (613)** accounts for the repairs, maintenance and operations of the Fairgrounds Annex building.

**Koop Drive Administrative Complex Fund (650)** accounts for the repairs, maintenance and operations of the Parish office complex on Koop Drive for the Parish government departments.

**St. Tammany Parish Administrative and Justice Complex-East Fund (651)** accounts for the repairs, maintenance and operations of the Parish office complex in eastern St. Tammany Parish.

**Emergency Operations Center Fund (664)** accounts for the repairs, maintenance and operations of the Office of Emergency Preparedness Building.

**Risk Management Insurance Fund (676)** accounts for the property, general and automobile liability premiums, claims administration, and payment of claims covered by self-insurance, as well as the reserve for estimated liabilities.

**Unemployment Compensation Fund (677)** accounts for the payment of unemployment compensation benefits.

**Post-Employment Health Insurance Fund (678)** accounts for the payments of premiums for the group benefit programs including health and dental insurance for current, retired, and terminated employees, as well as for the two-thirds of compensable accumulated sick leave payout to PEHP for eligible employees upon separation of employment, as well as funding of the OPEB liability.

**Post-Employment Leave Benefit Fund (679)** accounts for funding of the compensated leave liability, which is after the department pays for the first two weeks of vacation, to account for vacation and one-third of compensable sick leave paid to an eligible employee upon separation from employment.

**Workers' Compensation Insurance Fund (680)** accounts for the workers' compensation plan premiums, claims administration, and payment of claims covered by self-insurance, as well as the reserve for estimated liabilities.

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Net Position**  
**Internal Service Funds**  
**December 31, 2019**

	600 Tyler Street Complex	606 STP Justice Center Complex	611 Wellness Center Building	612 Safe Haven Facility
<b>ASSETS</b>				
Current Assets:				
Cash and cash equivalents	\$ 391,476	\$ 312,453	\$ 18,352	\$ 58,835
Investments	1,665,648	675,830	69,879	30,949
Receivables (net of allowances for uncollectibles)	12,936	4,802	437	4,014
Due from component units	-	-	-	-
Prepaid items	-	1,630	-	-
Other assets	460	-	-	-
Total Current Assets	<u>2,070,520</u>	<u>994,715</u>	<u>88,668</u>	<u>93,798</u>
Non-Current Assets:				
Land, improvements, and construction in progress	1,033,038	5,533,150	-	1,827,412
Other capital assets, net of depreciation	2,530,753	38,756,635	520,964	5,101,485
Total Non-Current Assets	<u>3,563,791</u>	<u>44,289,785</u>	<u>520,964</u>	<u>6,928,897</u>
<b>TOTAL ASSETS</b>	<u>5,634,311</u>	<u>45,284,500</u>	<u>609,632</u>	<u>7,022,695</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred charges - OPEB	-	-	-	-
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts, salaries, and other payables	7,896	147,307	-	796,844
Unearned revenue	-	-	-	20,240
Claims payable	-	-	-	-
Compensated absences	-	-	-	-
Total Current Liabilities	<u>7,896</u>	<u>147,307</u>	<u>-</u>	<u>817,084</u>
Non-Current Liabilities:				
Claims payable	-	-	-	-
Compensated absences	-	-	-	-
Health plan payable - retirees	-	-	-	-
Total Non-Current Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<u>7,896</u>	<u>147,307</u>	<u>-</u>	<u>817,084</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred Charges - OPEB	-	-	-	-
<b>NET POSITION</b>				
Net investment in capital assets	3,563,791	44,289,785	520,964	6,928,897
Unrestricted	<u>2,062,624</u>	<u>847,408</u>	<u>88,668</u>	<u>(723,286)</u>
<b>TOTAL NET POSITON</b>	<u>\$ 5,626,415</u>	<u>\$ 45,137,193</u>	<u>\$ 609,632</u>	<u>\$ 6,205,611</u>

**SCHEDULE 20**  
**continued**

<b>613</b> <b>Fairgrounds</b> <b>Building</b>	<b>650</b> <b>Koop Drive</b> <b>Administrative</b> <b>Complex</b>	<b>651</b> <b>St. Tammany</b> <b>Parish</b> <b>Administrative</b> <b>and Justice</b> <b>Complex-East</b>	<b>664</b> <b>Emergency</b> <b>Operations</b> <b>Center</b>	<b>676</b> <b>Risk</b> <b>Management</b> <b>Insurance</b>	<b>677</b> <b>Unemployment</b> <b>Compensation</b>
\$ 8,908	\$ 1,126,158	\$ 679,195	\$ 598,379	\$ 1,191,294	\$ 140,602
33,510	4,278,894	2,616,411	2,304,154	4,789,119	559,852
238	33,250	20,320	18,113	60,116	5,079
-	-	-	-	7,432	-
-	3,869	10,059	3,820	-	-
-	-	120	-	1,956	-
<u>42,656</u>	<u>5,442,171</u>	<u>3,326,105</u>	<u>2,924,466</u>	<u>6,049,917</u>	<u>705,533</u>
-	449,936	235,643	45,533	-	-
260,111	6,956,274	6,417,601	1,455,102	-	-
<u>260,111</u>	<u>7,406,210</u>	<u>6,653,244</u>	<u>1,500,635</u>	<u>-</u>	<u>-</u>
<u>302,767</u>	<u>12,848,381</u>	<u>9,979,349</u>	<u>4,425,101</u>	<u>6,049,917</u>	<u>705,533</u>
-	-	-	-	-	-
3,253	31,826	10,671	4,452	12,400	663
-	3,226	5,775	-	-	-
-	-	-	-	300,000	-
-	-	-	-	-	-
<u>3,253</u>	<u>35,052</u>	<u>16,446</u>	<u>4,452</u>	<u>312,400</u>	<u>663</u>
-	-	-	-	1,700,000	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,253</u>	<u>35,052</u>	<u>16,446</u>	<u>4,452</u>	<u>1,700,000</u>	<u>-</u>
<u>3,253</u>	<u>35,052</u>	<u>16,446</u>	<u>4,452</u>	<u>2,012,400</u>	<u>663</u>
-	-	-	-	-	-
260,111	7,406,210	6,653,244	1,500,635	-	-
39,403	5,407,119	3,309,659	2,920,014	4,037,517	704,870
<u>\$ 299,514</u>	<u>\$ 12,813,329</u>	<u>\$ 9,962,903</u>	<u>\$ 4,420,649</u>	<u>\$ 4,037,517</u>	<u>\$ 704,870</u>



**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Net Position**  
**Internal Service Funds**  
**December 31, 2019**

	<b>678 Post- Employment Health Insurance</b>	<b>679 Post - Employment Leave Benefit</b>	<b>680 Workers' Compensation Insurance</b>	<b>TOTAL Internal Service Funds</b>
<b>ASSETS</b>				
Current Assets:				
Cash and cash equivalents	\$ 1,287,390	\$ 520,194	\$ 703,509	\$ 7,036,745
Investments	5,143,009	2,075,104	3,011,151	27,253,510
Receivables (net of allowances for uncollectibles)	56,104	20,862	35,368	271,639
Due from component units	-	-	-	7,432
Prepaid items	-	-	-	19,378
Other assets	-	-	-	2,536
<b>Total Current Assets</b>	<b>6,486,503</b>	<b>2,616,160</b>	<b>3,750,028</b>	<b>34,591,240</b>
Non-Current Assets:				
Land, improvements, and construction in progress	-	-	-	9,124,712
Other capital assets, net of depreciation	-	-	-	61,998,925
<b>Total Non-Current Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>71,123,637</b>
<b>TOTAL ASSETS</b>	<b>6,486,503</b>	<b>2,616,160</b>	<b>3,750,028</b>	<b>105,714,877</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred charges - OPEB	1,845,618	-	-	1,845,618
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts, salaries, and other payables	15,343	-	1,932	1,032,587
Unearned revenue	-	-	-	29,241
Claims payable	-	-	600,000	900,000
Compensated absences	20,000	60,000	-	80,000
<b>Total Current Liabilities</b>	<b>35,343</b>	<b>60,000</b>	<b>601,932</b>	<b>2,041,828</b>
Non-Current Liabilities:				
Claims payable	-	-	1,400,000	3,100,000
Compensated absences	114,382	1,139,544	-	1,253,926
Health plan payable - retirees	6,947,212	-	-	6,947,212
<b>Total Non-Current Liabilities</b>	<b>7,061,594</b>	<b>1,139,544</b>	<b>1,400,000</b>	<b>11,301,138</b>
<b>TOTAL LIABILITIES</b>	<b>7,096,937</b>	<b>1,199,544</b>	<b>2,001,932</b>	<b>13,342,966</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred Charges - OPEB	1,115,268	-	-	1,115,268
<b>NET POSITION</b>				
Net investment in capital assets	-	-	-	71,123,637
Unrestricted	119,916	1,416,616	1,748,096	21,978,624
<b>TOTAL NET POSITON</b>	<b>\$ 119,916</b>	<b>\$ 1,416,616</b>	<b>\$ 1,748,096</b>	<b>\$ 93,102,261</b>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenses, and Changes in Net Position**  
**Internal Service Funds**  
**For the Year Ended December 31, 2019**

	<b>600</b> <b>Tyler Street</b> <b>Complex</b>	<b>606</b> <b>STP Justice</b> <b>Center Complex</b>	<b>611</b> <b>Wellness Center</b> <b>Building</b>	<b>612</b> <b>Safe Haven</b> <b>Facility</b>
<b>Operating Revenues</b>				
Charges for services:				
Rent	\$ -	\$ -	\$ 77,211	\$ 589,939
Interfund charges	223,513	3,082,487	-	405,065
Other services	2,124	17,060	-	-
Total Operating Revenues	<u>225,637</u>	<u>3,099,547</u>	<u>77,211</u>	<u>995,004</u>
<b>Operating Expenses</b>				
Cost of sales and services	122,815	2,191,701	16,000	502,007
Administration	121,405	509,840	13,406	466,721
Depreciation	119,668	1,876,128	29,178	516,094
Total Operating Expenses	<u>363,888</u>	<u>4,577,669</u>	<u>58,584</u>	<u>1,484,822</u>
<b>Operating Income (Loss)</b>	<u>(138,251)</u>	<u>(1,478,122)</u>	<u>18,627</u>	<u>(489,818)</u>
<b>Non-operating Revenues</b>				
Gain on sale of capital assets	-	79	-	-
Investment earnings	55,683	18,688	1,437	7,540
Total Non-operating Revenues	<u>55,683</u>	<u>18,767</u>	<u>1,437</u>	<u>7,540</u>
<b>Income (Loss) Before Contributions and Transfers</b>	<u>(82,568)</u>	<u>(1,459,355)</u>	<u>20,064</u>	<u>(482,278)</u>
Contributed capital	-	43,099	-	661,792
Transfers out	-	-	-	-
<b>Change in Net Position</b>	<u>(82,568)</u>	<u>(1,416,256)</u>	<u>20,064</u>	<u>179,514</u>
<b>Net Position - Beginning</b>	<u>5,708,983</u>	<u>46,553,449</u>	<u>589,568</u>	<u>6,026,097</u>
<b>Net Position - Ending</b>	<u>\$ 5,626,415</u>	<u>\$ 45,137,193</u>	<u>\$ 609,632</u>	<u>\$ 6,205,611</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenses, and Changes in Net Position**  
**Internal Service Funds**  
**For the Year Ended December 31, 2019**

	613 Fairgrounds Building	650 Koop Drive Administrative Complex	651 St. Tammany Parish Administrative and Justice Complex-East	664 Emergency Operations Center
<b>Operating Revenues</b>				
Charges for services:				
Rent	\$ -	\$ 52,147	\$ 67,602	\$ 38,077
Interfund charges	43,568	890,655	317,033	134,865
Other services	37	295	155	65
Total Operating Revenues	<u>43,605</u>	<u>943,097</u>	<u>384,790</u>	<u>173,007</u>
<b>Operating Expenses</b>				
Cost of sales and services	22,755	585,639	232,810	131,529
Administration	13,779	260,621	104,364	56,857
Depreciation	18,140	554,137	269,817	258,614
Total Operating Expenses	<u>54,674</u>	<u>1,400,397</u>	<u>606,991</u>	<u>447,000</u>
<b>Operating Income (Loss)</b>	<u>(11,069)</u>	<u>(457,300)</u>	<u>(222,201)</u>	<u>(273,993)</u>
<b>Non-operating Revenues</b>				
Gain on sale of capital assets	-	-	-	-
Investment earnings	860	144,327	87,597	78,982
Total Non-operating Revenues	<u>860</u>	<u>144,327</u>	<u>87,597</u>	<u>78,982</u>
<b>Income (Loss) Before Contributions and Transfers</b>	(10,209)	(312,973)	(134,604)	(195,011)
Contributed capital	33,288	109,544	-	45,533
Transfers out	-	-	-	-
<b>Change in Net Position</b>	23,079	(203,429)	(134,604)	(149,478)
<b>Net Position - Beginning</b>	<u>276,435</u>	<u>13,016,758</u>	<u>10,097,507</u>	<u>4,570,127</u>
<b>Net Position - Ending</b>	<u>\$ 299,514</u>	<u>\$ 12,813,329</u>	<u>\$ 9,962,903</u>	<u>\$ 4,420,649</u>

**SCHEDULE 21**  
**continued**

<b>676</b> <b>Risk Management</b> <b>Insurance</b>	<b>677</b> <b>Unemployment</b> <b>Compensation</b>	<b>678</b> <b>Post-Employment</b> <b>Health Insurance</b>	<b>679</b> <b>Post -</b> <b>Employment</b> <b>Leave Benefit</b>	<b>680</b> <b>Workers'</b> <b>Compensation</b> <b>Insurance</b>	<b>TOTAL Internal</b> <b>Service Funds</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 824,976
1,340,602	26,997	534,201	184,740	494,292	7,678,018
27,650	-	113,195	-	130,200	290,781
<u>1,368,252</u>	<u>26,997</u>	<u>647,396</u>	<u>184,740</u>	<u>624,492</u>	<u>8,793,775</u>
671,308	21,535	994,091	81,205	695,794	6,269,189
57,299	670	26,031	503	32,441	1,663,937
-	-	-	-	-	3,641,776
<u>728,607</u>	<u>22,205</u>	<u>1,020,122</u>	<u>81,708</u>	<u>728,235</u>	<u>11,574,902</u>
<u>639,645</u>	<u>4,792</u>	<u>(372,726)</u>	<u>103,032</u>	<u>(103,743)</u>	<u>(2,781,127)</u>
-	-	-	-	-	79
<u>132,198</u>	<u>18,881</u>	<u>169,215</u>	<u>67,262</u>	<u>97,258</u>	<u>879,928</u>
<u>132,198</u>	<u>18,881</u>	<u>169,215</u>	<u>67,262</u>	<u>97,258</u>	<u>880,007</u>
771,843	23,673	(203,511)	170,294	(6,485)	(1,901,120)
-	-	-	-	-	893,256
<u>(27,650)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(27,650)</u>
744,193	23,673	(203,511)	170,294	(6,485)	(1,035,514)
<u>3,293,324</u>	<u>681,197</u>	<u>323,427</u>	<u>1,246,322</u>	<u>1,754,581</u>	<u>94,137,775</u>
<u>\$ 4,037,517</u>	<u>\$ 704,870</u>	<u>\$ 119,916</u>	<u>\$ 1,416,616</u>	<u>\$ 1,748,096</u>	<u>\$ 93,102,261</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended December 31, 2019**

	<b>600</b> <b>Tyler Street</b> <b>Complex</b>	<b>606</b> <b>STP Justice</b> <b>Center Complex</b>	<b>611</b> <b>Wellness Center</b> <b>Building</b>
<b>Cash Flows from Operating Activities:</b>			
Receipts from customers	\$ 2,130	\$ 17,087	\$ 83,645
Receipts from interfund services provided	223,513	3,082,487	-
Payments to suppliers	(128,427)	(2,187,479)	(16,933)
Payments to employees	-	(6,945)	-
Payments for interfund services used	(121,405)	(509,840)	(13,406)
Net Cash Provided (Used) by Operating Activities	<u>(24,189)</u>	<u>395,310</u>	<u>53,306</u>
<b>Cash Flows from Non-capital Financing Activities:</b>			
Transfers to other funds	-	-	-
Loans to other funds	-	-	-
Net Cash Provided by Non-capital Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Sale of capital assets	-	79	-
Purchase of capital assets	-	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>-</u>	<u>79</u>	<u>-</u>
<b>Cash Flows from Investing Activities:</b>			
Proceeds from sales and maturities of investments	108,356	192,979	1,283
Purchase of investments	(537,802)	(539,160)	(58,198)
Interest and dividends received	33,278	11,064	845
Net Cash Provided (Used) by Investing Activities	<u>(396,168)</u>	<u>(335,117)</u>	<u>(56,070)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(420,357)	60,272	(2,764)
Cash and Cash Equivalents, Beginning of Year	811,833	252,181	21,116
Cash and Cash Equivalents, End of Year	<u>\$ 391,476</u>	<u>\$ 312,453</u>	<u>\$ 18,352</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>			
Operating income (loss)	\$ (138,251)	\$ (1,478,122)	\$ 18,627
Adjustments to reconcile operating income (loss) to net cash provided by (used by) operating activities:			
Depreciation expense	119,668	1,876,128	29,178
(Increase) decrease in receivables	6	27	6,434
(Increase) decrease in prepaid items and other assets	-	(123)	-
Increase (decrease) in accounts payable and other liabilities	(5,612)	4,345	(933)
(Decrease) in salaries/benefits payable	-	(6,945)	-
Increase (decrease) in unearned revenue	-	-	-
Total Adjustments	<u>114,062</u>	<u>1,873,432</u>	<u>34,679</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (24,189)</u>	<u>\$ 395,310</u>	<u>\$ 53,306</u>

**SCHEDULE 22**  
**continued**

<b>612</b> <b>Safe Haven</b> <b>Facility</b>	<b>613</b> <b>Fairgrounds</b> <b>Building</b>	<b>650</b> <b>Koop Drive</b> <b>Administrative</b> <b>Complex</b>	<b>651</b> <b>St. Tammany</b> <b>Parish</b> <b>Administrative</b> <b>and Justice</b> <b>Complex-East</b>	<b>664</b> <b>Emergency</b> <b>Operations</b> <b>Center</b>	<b>676</b> <b>Risk</b> <b>Management</b> <b>Insurance</b>
\$ 522,205	\$ 39	\$ 56,231	\$ 73,534	\$ 38,159	\$ 105,293
405,065	43,568	890,655	317,033	134,865	1,340,602
(519,335)	(22,046)	(772,828)	(239,449)	(141,532)	(1,693,125)
(2,604)	-	-	(1,618)	-	-
(466,721)	(13,779)	(260,621)	(104,364)	(56,857)	(57,299)
<u>(61,390)</u>	<u>7,782</u>	<u>(86,563)</u>	<u>45,136</u>	<u>(25,365)</u>	<u>(304,529)</u>
-	-	-	-	-	(27,650)
-	-	-	-	-	1,481,013
-	-	-	-	-	1,453,363
-	-	-	-	-	-
(26,279)	-	-	-	-	-
<u>(26,279)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
335,620	3,115	313,052	186,407	183,704	1,025,946
(226,109)	(24,934)	(1,307,211)	(849,456)	(695,785)	(3,087,650)
4,353	501	86,015	52,408	47,307	76,069
<u>113,864</u>	<u>(21,318)</u>	<u>(908,144)</u>	<u>(610,641)</u>	<u>(464,774)</u>	<u>(1,985,635)</u>
26,195	(13,536)	(994,707)	(565,505)	(490,139)	(836,801)
32,640	22,444	2,120,865	1,244,700	1,088,518	2,028,095
<u>\$ 58,835</u>	<u>\$ 8,908</u>	<u>\$ 1,126,158</u>	<u>\$ 679,195</u>	<u>\$ 598,379</u>	<u>\$ 1,191,294</u>
<u>\$ (489,818)</u>	<u>\$ (11,069)</u>	<u>\$ (457,300)</u>	<u>\$ (222,201)</u>	<u>\$ (273,993)</u>	<u>\$ 639,645</u>
516,094	18,140	554,137	269,817	258,614	-
7,912	2	3,789	2	17	103,935
412	-	(84)	(454)	(17)	(1,956)
(93,386)	709	(187,105)	(6,185)	(9,986)	(1,046,153)
(2,604)	-	-	(1,618)	-	-
-	-	-	5,775	-	-
<u>428,428</u>	<u>18,851</u>	<u>370,737</u>	<u>267,337</u>	<u>248,628</u>	<u>(944,174)</u>
<u>\$ (61,390)</u>	<u>\$ 7,782</u>	<u>\$ (86,563)</u>	<u>\$ 45,136</u>	<u>\$ (25,365)</u>	<u>\$ (304,529)</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended December 31, 2019**

	<b>677</b>	<b>678</b>	<b>679</b>
	<b>Unemployment</b>	<b>Post-</b>	<b>Post -</b>
	<b>Compensation</b>	<b>Employment</b>	<b>Employment</b>
	<b>Health Insurance</b>	<b>Leave Benefit</b>	<b>Leave Benefit</b>
<b>Cash Flows from Operating Activities:</b>			
Receipts from customers	\$ (125)	\$ 112,459	\$ (896)
Receipts from interfund services provided	26,997	534,201	184,740
Payments to suppliers	(28,736)	(281,158)	-
Payments to employees	-	-	(24,036)
Payments for interfund services used	(670)	(26,031)	(503)
Net Cash Provided (Used) by Operating Activities	<u>(2,534)</u>	<u>339,471</u>	<u>159,305</u>
<b>Cash Flows from Non-capital Financing Activities:</b>			
Transfers to other funds	-	-	-
Loans to other funds	-	-	-
Net Cash Provided by Non-capital Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Sale of capital assets	-	-	-
Purchase of capital assets	-	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cash Flows from Investing Activities:</b>			
Proceeds from sales and maturities of investments	35,529	239,425	89,221
Purchase of investments	(168,850)	(1,685,194)	(691,293)
Interest and dividends received	11,298	101,286	40,062
Net Cash Provided (Used) by Investing Activities	<u>(122,023)</u>	<u>(1,344,483)</u>	<u>(562,010)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(124,557)	(1,005,012)	(402,705)
Cash and Cash Equivalents, Beginning of Year	265,159	2,292,402	922,899
Cash and Cash Equivalents, End of Year	<u>\$ 140,602</u>	<u>\$ 1,287,390</u>	<u>\$ 520,194</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>			
Operating income (loss)	\$ 4,792	\$ (372,726)	\$ 103,032
Adjustments to reconcile operating income (loss) to net cash provided by (used by) operating activities:			
Depreciation expense	-	-	-
(Increase) decrease in receivables	(125)	(734)	(896)
(Increase) decrease in prepaid items and other assets	-	6,050	-
Increase (decrease) in accounts payable and other liabilities	(7,201)	706,883	63,616
(Decrease) in salaries/benefits payable	-	-	(6,447)
Increase (decrease) in unearned revenue	-	(2)	-
Total Adjustments	<u>(7,326)</u>	<u>712,197</u>	<u>56,273</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (2,534)</u>	<u>\$ 339,471</u>	<u>\$ 159,305</u>

**SCHEDULE 22**  
**continued**

<b>680</b>		
<b>Workers'</b>		
<b>Compensation</b>	<b>TOTAL Internal</b>	
<b>Insurance</b>	<b>Service Funds</b>	
<u>                    </u>	<u>                    </u>	
\$ 128,271	\$ 1,138,032	
494,292	7,678,018	
(699,723)	(6,730,771)	
-	(35,203)	
(32,441)	(1,663,937)	
<u>(109,601)</u>	<u>386,139</u>	
-	(27,650)	
-	1,481,013	
-	<u>1,453,363</u>	
-	79	
-	(26,279)	
-	<u>(26,200)</u>	
188,351	2,902,988	
(794,110)	(10,665,752)	
58,436	522,922	
<u>(547,323)</u>	<u>(7,239,842)</u>	
(656,924)	(5,426,540)	
1,360,433	12,463,285	
<u>\$ 703,509</u>	<u>\$ 7,036,745</u>	
<u>\$ (103,743)</u>	<u>\$ (2,781,127)</u>	
-	3,641,776	
(1,929)	118,440	
-	3,828	
(3,929)	(584,937)	
-	(17,614)	
-	5,773	
<u>(5,858)</u>	<u>3,167,266</u>	
<u>\$ (109,601)</u>	<u>\$ 386,139</u>	



**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended December 31, 2019**

**Non-cash and Financing Activities**

**Change in Fair Value of Investments:**

Tyler Street Complex (600)	\$	15,782
STP Justice Center Complex (606)		4,455
Wellness Center Building (611)		222
Safe Haven Facility (612)		2,894
Fairgrounds Building (613)		169
Koop Drive Administrative Complex (650)		41,779
St. Tammany Parish Administrative and Justice Complex - East (651)		24,923
Emergency Operations Center (664)		22,763
Risk Management Insurance (676)		35,994
Unemployment Compensation (677)		5,430
Post-Employment Health Insurance (678)		47,373
Post-Employment Leave Benefit (679)		18,900
Workers' Compensation Insurance (680)		28,297

**Capital Contributions from governmental funds:**

STP Justice Center Complex (606)	Justice Center D.A. Intake Improvement	13,140	
STP Justice Center Complex (606)	Public Defender Office Building Property	9,026	
STP Justice Center Complex (606)	Justice Center Parking Lot Drainage Servitude	20,933	43,099
Safe Haven Facility (612)	Safe Haven Nami Handicap Day Center	490,919	
Safe Haven Facility (612)	Safe Have Boiler House HVAC Chiller	170,873	661,792
Fairgrounds Building (613)	STP Fairgrounds Annex Bldg CAA Improvement	33,288	33,288
Koop Drive Administrative Complex (650)	Koop Drive Complex Parking Lot Addition	13,622	
Koop Drive Administrative Complex (650)	Koop Drive Complex Parking Lot Addition Ph 3	62,084	
Koop Drive Administrative Complex (650)	Koop Drive Complex 3rd Floor Buildout	33,838	109,544
Emergency Operations Center (664)	EOC Complex Property	45,533	45,533

All of the transfers of capital assets were to account for the assets in the internal service funds in which the assets operate.

**Deferred Outflows:**

Post-Employment Health Insurance (678)	Deferred outflows - OPEB	1,845,618
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**Deferred Inflows:**

Post-Employment Health Insurance (678)	Deferred intflows - OPEB	1,115,268
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The St. Tammany Parish School Board entered into a CEA with the Parish to provide a buildout for one of the buildings at Safe Haven in exchange for a reduction of rent over the next several years. The cost of the buildout was \$834,146. The rent reduction was \$85,038.

# **NON-MAJOR COMPONENT UNITS**

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Net Position**  
**Non-Major Component Units, Discretely Presented**  
**December 31, 2019**

	(Component Units)			
	Fire Protection District No. 1	Fire Protection District No. 2	Fire Protection District No. 3	Fire Protection District No. 4
<b>ASSETS</b>				
Cash and cash equivalents	\$ 12,934,799	\$ 2,329,392	\$ 439,104	\$ 9,898,879
Investments	-	-	-	-
Receivables (net of allowances for uncollectibles)	19,960,904	4,288,591	1,659,633	14,440,431
Due from primary government/component units	-	-	-	-
Inventory	-	-	-	-
Prepaid items	110,356	-	38,886	917,235
Restricted assets	-	-	-	-
Other assets	-	886	-	987
Capital assets:				
Land, improvements, and construction in progress	3,363,690	1,544,215	291,736	701,973
Other capital assets, net of depreciation	11,618,407	4,631,788	881,929	4,057,288
<b>TOTAL ASSETS</b>	<b>47,988,156</b>	<b>12,794,872</b>	<b>3,311,288</b>	<b>30,016,793</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred charges - bonds	-	-	-	-
Deferred charges - pension	6,220,173	1,747,476	481,369	3,640,246
Deferred charges - OPEB	1,151,465	-	-	1,012,755
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>7,371,638</b>	<b>1,747,476</b>	<b>481,369</b>	<b>4,653,001</b>
<b>LIABILITIES</b>				
Accounts, salaries, and other payables	732,793	243,151	108,590	614,183
Payable from restricted assets	-	-	-	-
Due to primary government/component units	27,643	6,431	2,237	20,252
Unearned revenue	-	-	-	-
Other liabilities	-	-	-	-
Interest payable	10,129	33,690	-	8,921
Long-term liabilities:				
Due within one year	469,072	420,528	40,548	816,607
Due in more than one year	32,463,281	8,369,629	1,652,631	22,507,609
<b>TOTAL LIABILITIES</b>	<b>33,702,918</b>	<b>9,073,429</b>	<b>1,804,006</b>	<b>23,967,572</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred charges - pension	2,080,630	572,825	871,114	2,357,132
Deferred charges - OPEB	-	-	-	349,691
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>2,080,630</b>	<b>572,825</b>	<b>871,114</b>	<b>2,706,823</b>
<b>NET POSITION</b>				
Net investment in capital assets	12,124,057	2,369,081	1,173,665	4,003,025
Restricted for:				
Capital projects	-	53,886	-	-
Debt service	-	-	-	282,100
Unrestricted	7,452,189	2,473,127	(56,128)	3,710,274
<b>TOTAL NET POSITION</b>	<b>\$ 19,576,246</b>	<b>\$ 4,896,094</b>	<b>\$ 1,117,537</b>	<b>\$ 7,995,399</b>

**SCHEDULE 23**  
**continued**

<b>Fire Protection District No. 5</b>	<b>Fire Protection District No. 6</b>	<b>Fire Protection District No. 7</b>	<b>Fire Protection District No. 8</b>	<b>Fire Protection District No. 9</b>	<b>Fire Protection District No. 11</b>	<b>Fire Protection District No. 12</b>
\$ 241,061	\$ 414,451	\$ 422,363	\$ 375,810	\$ 56,328	\$ 1,915,042	\$ 4,840,710
-	-	-	261,837	-	-	-
843,454	530,296	772,984	1,196,502	801,533	1,576,690	6,133,651
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,144	-	34,155	-	21,083	65,726
-	-	-	-	-	-	-
-	-	-	-	-	-	1,250
40,577	52,277	28,400	52,608	106,896	177,213	286,783
1,239,010	560,328	907,310	834,738	930,405	925,175	3,848,990
<u>2,364,102</u>	<u>1,559,496</u>	<u>2,131,057</u>	<u>2,755,650</u>	<u>1,895,162</u>	<u>4,615,203</u>	<u>15,177,110</u>
-	-	-	-	-	-	-
136,180	95,684	525,616	283,514	231,357	-	1,677,492
-	-	-	-	-	-	-
<u>136,180</u>	<u>95,684</u>	<u>525,616</u>	<u>283,514</u>	<u>231,357</u>	<u>-</u>	<u>1,677,492</u>
40,376	25,288	43,581	94,564	22,447	91,724	209,014
-	-	-	-	-	-	-
1,318	759	1,158	1,718	1,198	2,157	8,948
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6,266	-	-	-	532	13,667	208,844
88,722	-	-	67,133	84,000	104,976	172,783
734,957	197,538	680,901	1,280,438	1,135,622	285,455	10,773,486
<u>871,639</u>	<u>223,585</u>	<u>725,640</u>	<u>1,443,853</u>	<u>1,243,799</u>	<u>497,979</u>	<u>11,373,075</u>
49,200	132,740	49,166	243,339	165,115	-	1,273,791
-	-	-	-	-	-	-
<u>49,200</u>	<u>132,740</u>	<u>49,166</u>	<u>243,339</u>	<u>165,115</u>	<u>-</u>	<u>1,273,791</u>
909,811	612,605	935,710	818,358	937,301	803,266	1,077,398
-	-	-	-	-	-	-
-	-	-	-	85	-	-
669,632	686,250	946,157	533,614	(219,781)	3,313,958	3,130,338
<u>\$ 1,579,443</u>	<u>\$ 1,298,855</u>	<u>\$ 1,881,867</u>	<u>\$ 1,351,972</u>	<u>\$ 717,605</u>	<u>\$ 4,117,224</u>	<u>\$ 4,207,736</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Net Position**  
**Non-Major Component Units, Discretely Presented**  
**December 31, 2019**

	(Component Units)			
	Fire Protection District No. 13	Recreation District No. 1	Recreation District No. 2	Recreation District No. 4
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,753,431	\$ 4,069,182	\$ 2,767	\$ 220,681
Investments	-	45,629	-	-
Receivables (net of allowances for uncollectibles)	2,793,553	4,194,436	-	378,191
Due from primary government/component units	-	-	-	-
Inventory	-	2,329	-	-
Prepaid items	31,013	98,818	-	-
Restricted assets	721,988	603,258	-	-
Other assets	-	-	-	-
Capital assets:				
Land, improvements, and construction in progress	151,638	2,340,505	10,034	-
Other capital assets, net of depreciation	3,709,264	20,750,608	362,247	888,791
<b>TOTAL ASSETS</b>	<b>9,160,887</b>	<b>32,104,765</b>	<b>375,048</b>	<b>1,487,663</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred charges - bonds	-	70,624	-	-
Deferred charges - pension	787,023	929,410	-	-
Deferred charges - OPEB	-	-	-	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>787,023</b>	<b>1,000,034</b>	<b>-</b>	<b>-</b>
<b>LIABILITIES</b>				
Accounts, salaries, and other payables	206,341	277,818	1,792	8,953
Payable from restricted assets	-	-	-	-
Due to primary government/component units	4,274	6,351	-	559
Unearned revenue	-	-	-	-
Other liabilities	-	69,876	-	-
Interest payable	-	64,433	-	-
Long-term liabilities:				
Due within one year	244,093	969,327	-	-
Due in more than one year	3,068,372	6,619,790	-	-
<b>TOTAL LIABILITIES</b>	<b>3,523,080</b>	<b>8,007,595</b>	<b>1,792</b>	<b>9,512</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred charges - pension	98,960	66,563	-	-
Deferred charges - OPEB	-	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>98,960</b>	<b>66,563</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>				
Net investment in capital assets	1,889,845	16,626,113	372,281	888,791
Restricted for:				
Capital projects	721,988	-	-	-
Debt service	-	1,592,942	-	-
Unrestricted	3,714,037	6,811,586	975	589,360
<b>TOTAL NET POSITION</b>	<b>\$ 6,325,870</b>	<b>\$ 25,030,641</b>	<b>\$ 373,256</b>	<b>\$ 1,478,151</b>

**SCHEDULE 23**  
**continued**

Recreation District No. 6	Recreation District No. 7	Recreation District No. 11	Recreation District No. 12	Recreation District No. 14	Recreation District No. 16	Sewerage District No. 1
\$ 146,723	\$ 524,501	\$ 283,814	\$ 37,270	\$ 9,611,227	\$ 7,487	\$ 87,217
-	-	-	189,694	-	-	100,000
264,521	-	587,677	273,042	2,915,683	-	20,705
-	-	-	-	-	-	270,943
-	-	7,255	-	-	-	-
-	-	10	-	-	-	135,400
-	-	150	-	13,839	-	-
-	624,050	669,933	91,580	6,118,780	-	169,984
748,843	113,168	2,633,045	1,285,984	10,011,352	-	89,837
<u>1,160,087</u>	<u>1,261,719</u>	<u>4,181,884</u>	<u>1,877,570</u>	<u>28,670,881</u>	<u>7,487</u>	<u>874,086</u>
-	-	-	-	282,208	-	-
-	-	71,626	-	-	-	-
-	-	-	-	-	-	-
-	-	71,626	-	282,208	-	-
25,691	1,672	31,566	9,278	817,740	-	9,619
-	-	-	-	-	-	-
399	-	879	439	4,354	-	-
-	144,011	-	-	-	-	-
-	-	-	-	-	-	-
10,243	-	7,847	-	172,188	-	-
100,000	-	330,000	45,000	972,539	-	136,997
935,000	-	1,009,260	411,000	17,880,227	-	-
<u>1,071,333</u>	<u>145,683</u>	<u>1,379,552</u>	<u>465,717</u>	<u>19,847,048</u>	<u>-</u>	<u>146,616</u>
-	-	4,829	-	-	-	-
-	-	-	-	-	-	-
-	-	4,829	-	-	-	-
(286,157)	737,218	2,042,978	921,564	4,816,764	-	122,824
-	-	-	-	-	-	-
181,159	-	10	-	1,734,995	-	135,400
193,752	378,818	826,141	490,289	2,554,282	7,487	469,246
<u>\$ 88,754</u>	<u>\$ 1,116,036</u>	<u>\$ 2,869,129</u>	<u>\$ 1,411,853</u>	<u>\$ 9,106,041</u>	<u>\$ 7,487</u>	<u>\$ 727,470</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Net Position**  
**Non-Major Component Units, Discretely Presented**  
**December 31, 2019**

	(Component Units)			
	Sewerage District No. 2	Sewerage District No. 4	Water District No. 2	Water District No. 3
<b>ASSETS</b>				
Cash and cash equivalents	\$ 19,649	\$ 151,911	\$ 218,682	\$ 613,172
Investments	77,421	-	-	-
Receivables (net of allowances for uncollectibles)	2,437	16,707	99,280	38,742
Due from primary government/component units	-	26,254	-	-
Inventory	-	-	32,828	-
Prepaid items	-	4,958	1,268	6,534
Restricted assets	-	-	1,139,411	924,608
Other assets	-	-	200	-
Capital assets:				
Land, improvements, and construction in progress	3,336	-	88,379	438,891
Other capital assets, net of depreciation	16,288	5,005	1,406,093	2,661,211
<b>TOTAL ASSETS</b>	<b>119,131</b>	<b>204,835</b>	<b>2,986,141</b>	<b>4,683,158</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred charges - bonds	-	-	-	-
Deferred charges - pension	-	-	-	-
Deferred charges - OPEB	-	-	-	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>LIABILITIES</b>				
Accounts, salaries, and other payables	2,441	9,026	31,093	46,534
Payable from restricted assets	-	-	103,803	108,654
Due to primary government/component units	-	-	120	297,197
Unearned revenue	-	-	-	17,556
Other liabilities	-	-	-	-
Interest payable	-	-	12,654	-
Long-term liabilities:				
Due within one year	-	-	85,000	45,000
Due in more than one year	-	-	1,170,000	2,030,597
<b>TOTAL LIABILITIES</b>	<b>2,441</b>	<b>9,026</b>	<b>1,402,670</b>	<b>2,545,538</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred charges - pension	-	-	-	-
Deferred charges - OPEB	-	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>				
Net investment in capital assets	19,624	5,005	402,334	1,735,430
Restricted for:				
Capital projects	-	-	-	-
Debt service	-	-	287,797	105,029
Unrestricted	97,066	190,804	893,340	297,161
<b>TOTAL NET POSITION</b>	<b>\$ 116,690</b>	<b>\$ 195,809</b>	<b>\$ 1,583,471</b>	<b>\$ 2,137,620</b>

**SCHEDULE 23**  
**continued**

<u>Sub-Drainage</u> <u>District No. 1 of 3</u>	<u>TOTAL Non-Major</u> <u>Component Units</u>
\$ 402,644	\$ 52,018,297
201,836	876,417
1,576	63,791,219
-	297,197
-	35,157
-	1,339,431
-	3,524,675
-	17,312
460,877	17,814,355
103,173	75,220,277
<hr/>	<hr/>
1,170,106	214,934,337
<hr/>	<hr/>
-	352,832
-	16,827,166
-	2,164,220
<hr/>	<hr/>
-	19,344,218
<hr/>	<hr/>
3,062	3,708,337
-	212,457
-	388,391
-	161,567
-	69,876
-	549,414
-	5,192,325
-	113,205,793
<hr/>	<hr/>
3,062	123,488,160
<hr/>	<hr/>
-	7,965,404
-	349,691
-	8,315,095
<hr/>	<hr/>
564,050	56,622,941
-	775,874
-	4,319,517
602,994	40,756,968
<hr/>	<hr/>
\$ 1,167,044	\$ 102,475,300
<hr/>	<hr/>



**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Activities**  
**Non-Major Component Units, Discretely Presented**  
**For the Year Ended December 31, 2019**

	<u>Program Revenues</u>				<u>Fire</u>	<u>Fire</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Protection District No. 1</u>	<u>Protection District No. 2</u>
<b>Component Units</b>						
Fire Protection District No. 1	\$ 25,023,029	\$ -	\$ -	\$ -	\$ (25,023,029)	\$ -
Fire Protection District No. 2	5,068,416	-	209,977	7,795	-	(4,850,644)
Fire Protection District No. 3	2,042,955	341,779	70,750	-	-	-
Fire Protection District No. 4	18,320,433	1,327,734	721,837	-	-	-
Fire Protection District No. 5	1,130,871	-	17,415	294,788	-	-
Fire Protection District No. 6	634,557	-	-	-	-	-
Fire Protection District No. 7	1,238,854	-	29,150	-	-	-
Fire Protection District No. 8	1,435,814	-	-	-	-	-
Fire Protection District No. 9	1,184,571	-	1,001	-	-	-
Fire Protection District No. 11	1,481,327	180,232	-	-	-	-
Fire Protection District No. 12	7,284,292	781,500	-	-	-	-
Page Subtotal	<u>\$ 64,845,119</u>	<u>\$ 2,631,245</u>	<u>\$ 1,050,130</u>	<u>\$ 302,583</u>	<u>(25,023,029)</u>	<u>(4,850,644)</u>
<b>General Revenues</b>						
Property taxes, special purpose (ad valorem, parcel fees, etc.)					21,312,488	4,603,035
Fire insurance tax					378,543	54,283
State revenue sharing (unrestricted)					523,294	68,488
Investment earnings					286,996	71,746
Grants and contributions not restricted to specific programs					1,902,338	209,550
Other general revenues					231,313	239,300
Gain on sale of capital assets					-	-
Total General Revenues					<u>24,634,972</u>	<u>5,246,402</u>
Change in Net Position					<u>(388,057)</u>	<u>395,758</u>
Net position - Beginning					<u>19,964,303</u>	<u>4,500,336</u>
Net position - Ending					<u>\$ 19,576,246</u>	<u>\$ 4,896,094</u>

**SCHEDULE 24**  
**continued**

Net (Expenses) Revenues and Changes in Net Position - Component Units								
Fire Protection District No. 3	Fire Protection District No. 4	Fire Protection District No. 5	Fire Protection District No. 6	Fire Protection District No. 7	Fire Protection District No. 8	Fire Protection District No. 9	Fire Protection District No. 11	Fire Protection District No. 12
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
(1,630,426)	-	-	-	-	-	-	-	-
-	(16,270,862)	-	-	-	-	-	-	-
-	-	(818,668)	-	-	-	-	-	-
-	-	-	(634,557)	-	-	-	-	-
-	-	-	-	(1,209,704)	-	-	-	-
-	-	-	-	-	(1,435,814)	-	-	-
-	-	-	-	-	-	(1,183,570)	-	-
-	-	-	-	-	-	-	(1,301,095)	-
-	-	-	-	-	-	-	-	(6,502,792)
<u>(1,630,426)</u>	<u>(16,270,862)</u>	<u>(818,668)</u>	<u>(634,557)</u>	<u>(1,209,704)</u>	<u>(1,435,814)</u>	<u>(1,183,570)</u>	<u>(1,301,095)</u>	<u>(6,502,792)</u>
1,569,925	14,871,214	916,321	508,049	839,463	1,259,485	889,299	1,561,693	6,439,342
36,006	223,477	28,564	23,786	30,549	27,259	34,340	25,070	100,592
48,984	227,926	31,119	19,420	21,025	41,872	28,330	33,282	110,575
21,481	247,124	6,755	2,815	339	25,085	629	39,179	120,695
-	589,894	23,077	-	24,000	-	54,500	100,000	300,150
167,977	1,071,974	8,741	18,782	103,603	196,179	47,148	122,902	611,856
-	-	-	-	-	-	-	-	3,628
<u>1,844,373</u>	<u>17,231,609</u>	<u>1,014,577</u>	<u>572,852</u>	<u>1,018,979</u>	<u>1,549,880</u>	<u>1,054,246</u>	<u>1,882,126</u>	<u>7,686,838</u>
213,947	960,747	195,909	(61,705)	(190,725)	114,066	(129,324)	581,031	1,184,046
903,590	7,034,652	1,383,534	1,360,560	2,072,592	1,237,906	846,929	3,536,193	3,023,690
<u>\$ 1,117,537</u>	<u>\$ 7,995,399</u>	<u>\$ 1,579,443</u>	<u>\$ 1,298,855</u>	<u>\$ 1,881,867</u>	<u>\$ 1,351,972</u>	<u>\$ 717,605</u>	<u>\$ 4,117,224</u>	<u>\$ 4,207,736</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Activities**  
**Non-Major Component Units, Discretely Presented**  
**For the Year Ended December 31, 2019**

Component Units	Program Revenues				Fire	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Protection District No. 13	Recreation District No. 1
Fire Protection District No. 13	\$ 3,063,858	\$ -	\$ -	\$ -	\$ (3,063,858)	\$ -
Recreation District No. 1	5,170,497	701,309	-	-	-	(4,469,188)
Recreation District No. 2	74,206	18,027	-	-	-	-
Recreation District No. 4	510,289	45,740	38,070	-	-	-
Recreation District No. 6	394,232	79,091	-	-	-	-
Recreation District No. 7	220,849	79,936	-	-	-	-
Recreation District No. 11	535,719	144,249	-	-	-	-
Recreation District No. 12	398,478	95,555	-	-	-	-
Recreation District No. 14	3,457,986	671,718	-	130,000	-	-
Recreation District No. 16	-	-	-	-	-	-
Sewerage District No. 1	153,506	217,499	-	-	-	-
Page Subtotal	<u>\$ 13,979,620</u>	<u>\$ 2,053,124</u>	<u>\$ 38,070</u>	<u>\$ 130,000</u>	<u>(3,063,858)</u>	<u>(4,469,188)</u>
General Revenues						
Property taxes, special purpose (ad valorem, parcel fees, etc.)					2,973,646	4,506,881
Fire insurance tax					21,725	-
State revenue sharing (unrestricted)					42,627	63,292
Investment earnings					73,830	121,910
Grants and contributions not restricted to specific programs					-	-
Other general revenues					123,434	319,202
Gain (loss) on sale of capital assets					-	-
Total General Revenues					<u>3,235,262</u>	<u>5,011,285</u>
Change in Net Position					<u>171,404</u>	<u>542,097</u>
Net position - Beginning					<u>6,154,466</u>	<u>24,488,544</u>
Net position - Ending					<u>\$ 6,325,870</u>	<u>\$ 25,030,641</u>

**SCHEDULE 24**  
**continued**

**Net (Expenses) Revenues and Changes in Net Position - Component Units**

Recreation District No. 2	Recreation District No. 4	Recreation District No. 6	Recreation District No. 7	Recreation District No. 11	Recreation District No. 12	Recreation District No. 14	Recreation District No. 16	Sewerage District No. 1
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
(56,179)	-	-	-	-	-	-	-	-
-	(426,479)	-	-	-	-	-	-	-
-	-	(315,141)	-	-	-	-	-	-
-	-	-	(140,913)	-	-	-	-	-
-	-	-	-	(391,470)	-	-	-	-
-	-	-	-	-	(302,923)	-	-	-
-	-	-	-	-	-	(2,656,268)	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	63,993
<u>(56,179)</u>	<u>(426,479)</u>	<u>(315,141)</u>	<u>(140,913)</u>	<u>(391,470)</u>	<u>(302,923)</u>	<u>(2,656,268)</u>	<u>-</u>	<u>63,993</u>
-	399,539	257,240	241	640,476	316,603	3,104,751	-	-
-	-	-	-	-	-	-	-	-
-	11,791	5,367	-	20,670	10,417	23,701	-	-
-	2,356	-	211	434	11,324	148,833	-	2,611
-	-	-	-	-	-	-	-	-
-	7,817	8,758	54,585	14,101	6,637	133,827	-	-
-	-	-	-	-	-	-	-	-
<u>-</u>	<u>421,503</u>	<u>271,365</u>	<u>55,037</u>	<u>675,681</u>	<u>344,981</u>	<u>3,411,112</u>	<u>-</u>	<u>2,611</u>
<u>(56,179)</u>	<u>(4,976)</u>	<u>(43,776)</u>	<u>(85,876)</u>	<u>284,211</u>	<u>42,058</u>	<u>754,844</u>	<u>-</u>	<u>66,604</u>
429,435	1,483,127	132,530	1,201,912	2,584,918	1,369,795	8,351,197	7,487	660,866
<u>\$ 373,256</u>	<u>\$ 1,478,151</u>	<u>\$ 88,754</u>	<u>\$ 1,116,036</u>	<u>\$ 2,869,129</u>	<u>\$ 1,411,853</u>	<u>\$ 9,106,041</u>	<u>\$ 7,487</u>	<u>\$ 727,470</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Activities**  
**Non-Major Component Units, Discretely Presented**  
**For the Year Ended December 31, 2019**

	Program Revenues				Sewerage District No. 2	Sewerage District No. 4
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
<b>Component Units</b>						
Sewerage District No. 2	44,981	50,585	-	-	\$ 5,604	\$ -
Sewerage District No. 4	167,269	181,926	-	-	-	14,657
Water District No. 2	813,854	835,344	-	-	-	-
Water District No. 3	457,934	418,079	-	-	-	-
Sub-Drainage District No. 1 of 3	25,015	-	-	-	-	-
Page Subtotal	<u>1,509,053</u>	<u>1,485,934</u>	<u>-</u>	<u>-</u>	<u>5,604</u>	<u>14,657</u>
Total Non-major Component Units	<u>\$ 80,333,792</u>	<u>\$ 6,170,303</u>	<u>\$ 1,088,200</u>	<u>\$ 432,583</u>		

General Revenues		
Property taxes, special purpose (ad valorem, parcel fees, etc.)	-	-
Fire insurance tax	-	-
State revenue sharing (unrestricted)	-	-
Investment earnings	386	876
Grants and contributions not restricted to specific programs	-	-
Other general revenues	-	-
Gain (loss) on sale of capital assets	-	-
Total General Revenues	<u>386</u>	<u>876</u>
Change in Net Position	<u>5,990</u>	<u>15,533</u>
Net position - Beginning	<u>110,700</u>	<u>180,276</u>
Net position - Ending	<u>\$ 116,690</u>	<u>\$ 195,809</u>

**SCHEDULE 24**  
**continued**

**Net (Expenses) Revenues and Changes in Net Position - Component Units**

<u>Water District No. 2</u>	<u>Water District No. 3</u>	<u>Sub-Drainage District No. 1 of 3</u>	<u>TOTAL Non-Major Component Units</u>
\$ -	\$ -	\$ -	
-	-	-	
21,490	-	-	
-	(39,855)	-	
-	-	(25,015)	
<u>21,490</u>	<u>(39,855)</u>	<u>(25,015)</u>	
			<u>\$ (72,642,706)</u>
70,229	-	120	67,040,040
-	-	-	984,194
-	-	-	1,332,180
3,403	16,797	14,522	1,220,337
-	-	-	3,203,509
8,400	-	-	3,496,536
-	-	-	3,628
<u>82,032</u>	<u>16,797</u>	<u>14,642</u>	<u>77,280,424</u>
<u>103,522</u>	<u>(23,058)</u>	<u>(10,373)</u>	<u>4,637,718</u>
<u>1,479,949</u>	<u>2,160,678</u>	<u>1,177,417</u>	<u>97,837,582</u>
<u>\$ 1,583,471</u>	<u>\$ 2,137,620</u>	<u>\$ 1,167,044</u>	<u>\$ 102,475,300</u>



# **BUDGETARY COMPARISON**



**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Capital Improvements - General (200-4640)**  
**For the Year Ended December 31, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>
<b>Revenues</b>	\$ 12,005,784	\$ 85,325,450	\$ 58,816,866	\$ (26,508,584)
<b>Expenditures</b>	<u>35,212,520</u>	<u>96,733,303</u>	<u>10,454,226</u>	<u>86,279,077</u>
<b>Net Change in Fund Balance</b>	(23,206,736)	(11,407,853)	48,362,640	59,770,493
<b>Fund Balance - Beginning</b>	<u>25,714,968</u>	<u>25,714,968</u>	<u>25,714,968</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ 2,508,232</u>	<u>\$ 14,307,115</u>	<u>\$ 74,077,608</u>	<u>\$ 59,770,493</u>

# OTHER INFORMATION

**ST. TAMMANY PARISH, LOUISIANA**  
**Balance Sheet**  
**Sub-Drainage District No. 1 of Drainage District No. 3 Governmental Funds**  
**December 31, 2019**

	199 Sub-Drainage District No. 1 of 3 General	399 Sub-Drainage District No. 1 of 3 Debt	299 Sub-Drainage District No. 1 of 3 Capital	TOTAL GOVERNMENTAL FUNDS
<b>ASSETS</b>				
Cash and cash equivalents	\$ 370,986	\$ -	\$ 31,658	\$ 402,644
Investments	-	-	201,836	201,836
Receivables, net of allowances for uncollectibles:				
Other receivables	-	-	1,576	1,576
<b>TOTAL ASSETS</b>	<b>\$ 370,986</b>	<b>\$ -</b>	<b>\$ 235,070</b>	<b>\$ 606,056</b>
<b>LIABILITIES</b>				
Accounts, salaries, and other payables	\$ -	\$ -	\$ 3,062	\$ 3,062
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>3,062</b>	<b>3,062</b>
<b>FUND BALANCES</b>				
Restricted for Drainage	370,986	-	232,008	602,994
<b>Total Fund Balances</b>	<b>370,986</b>	<b>-</b>	<b>232,008</b>	<b>602,994</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 370,986</b>	<b>\$ -</b>	<b>\$ 235,070</b>	

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 funds.

	564,050
Total Net Position	\$ 1,167,044

**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**Sub-Drainage District No. 1 of Drainage District No. 3 Governmental Funds**  
**For the Year Ended December 31, 2019**

	199			399		
	Sub-Drainage Dist. 1 of 3 General			Sub-Drainage Dist. 1 of 3 Debt		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Ad valorem/parcel fees	\$ -	\$ 120	\$ 120	\$ -	\$ -	\$ -
Other revenues:						
Investment earnings	2,400	7,704	5,304	-	-	-
Total Revenues	<u>2,400</u>	<u>7,824</u>	<u>5,424</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>						
Highways and streets	37,599	726	36,873	-	-	-
Capital outlay:						
Infrastructure	-	-	-	-	-	-
Total Expenditures	<u>37,599</u>	<u>726</u>	<u>36,873</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(35,199)</u>	<u>7,098</u>	<u>(31,449)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(6,213)	(6,213)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,213)</u>	<u>(6,213)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(35,199)	7,098	42,297	(6,213)	(6,213)	-
<b>Fund Balance - Beginning</b>	<u>363,888</u>	<u>363,888</u>	<u>-</u>	<u>6,213</u>	<u>6,213</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ 328,689</u>	<u>\$ 370,986</u>	<u>\$ 42,297</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**Sub-Drainage District No. 1 of Drainage District No. 3 Governmental Funds**  
**For the Year Ended December 31, 2019**

	299			TOTAL		
	Sub-Drainage Dist. 1 of 3 Capital			GOVERNMENTAL FUNDS		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ 120	\$ 120
Other revenues:						
Investment earnings	6,818	6,818	-	9,218	14,522	5,304
Total Revenues	<u>6,818</u>	<u>6,818</u>	<u>-</u>	<u>9,218</u>	<u>14,642</u>	<u>5,424</u>
<b>Expenditures</b>						
Highways and streets	202,019	18,914	183,105	239,618	19,640	219,978
Capital outlay:						
Infrastructure	19,978	-	19,978	19,978	-	-
Total Expenditures	<u>221,997</u>	<u>18,914</u>	<u>203,083</u>	<u>259,596</u>	<u>19,640</u>	<u>219,978</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(215,179)</u>	<u>(12,096)</u>	<u>19,978</u>	<u>(250,378)</u>	<u>(4,998)</u>	<u>245,380</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	6,213	6,213	-	6,213	6,213	-
Transfers out	-	-	-	(6,213)	(6,213)	-
Total Other Financing Sources (Uses)	<u>6,213</u>	<u>6,213</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(208,966)</u>	<u>(5,883)</u>	<u>203,083</u>	<u>(250,378)</u>	<u>(4,998)</u>	<u>245,380</u>
<b>Fund Balance - Beginning</b>	<u>237,891</u>	<u>237,891</u>	<u>-</u>	<u>607,992</u>	<u>607,992</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ 28,925</u>	<u>\$ 232,008</u>	<u>\$ 203,083</u>	<u>\$ 357,614</u>	<u>\$ 602,994</u>	<u>\$ 245,380</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Reconciliation of the Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balances of Component Units' Governmental Funds**  
**to the Schedule of Activities**  
**Sub-Drainage District No. 1 of Drainage District No. 3**  
**For the Year Ended December 31, 2019**

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

Net Change in fund balances, total governmental funds	\$	(4,998)
---	----	---------

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. This is the amount of depreciation expense in the current period.		(5,375)
		(5,375)

Change in Net Position of Governmental Activities, Schedule 24	\$	(10,373)
		(10,373)

**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Insurance Coverage - Primary Government**  
**In Effect as of December 31, 2019**

<u>Policy Number</u>	<u>Insurer</u>	<u>Expires</u>	<u>Type of Coverage</u>
MAC4-0 9-3 0-7 4-0 3	Great American Ins Co of New York	January 1, 2020	Building and Personal Property Excl Wind/Hail/Named Storm
42-PRP-301025-04	National Fire & Marine Ins Co	January 1, 2020	Property Primary Wind, Hail & Named Storm only
MKLV13XP002532	Evanston Ins Co	January 1, 2020	Property Primary Wind, Hail & Named Storm only
NHD906481	RSUI Indemnity Co	January 1, 2020	Property Excess Wind, Hail & Named Storm only
MCD-191135	Lloyds of London	January 1, 2020	Deductible Buyback - Justice Center Complex only
MCP0168496	Mt. Hawley Ins Co.	August 24, 2020	All Risk - Coroner's Property Policy
791-00-03-70-0008	Atlantic Specialty Insurance Company, a OneBeacon Company	January 1, 2020	Auto Liability and Property Damage - (Dump Trucks, Specialty, and Mobile Surveillance Units) Auto Liability (Autos and Trailers) General Liability Professional Liability Package Public Officials Errors & Omissions Employment Practices Liability Employee Benefits Liability Law Enforcement Liability Umbrella Excess Liability
105726006	Travelers Casualty & Surety Co.	January 1, 2021	Crime Coverage
QT-660-3232R006-TIL-19	Travelers Property & Casualty Co.	January 1, 2020	Inland Marine - Contractor's Equip, Data Processing Equip/Media Cov
AAP N00989113 012	Ace Property & Casualty Co.	October 22, 2020	Airport Liability - St. Tammany Parish Regional Airport
15349795N	Western Surety Company	August 25, 2024	Notary Bond & E&O for Clerk of Council
YB2-L9L-465176-019	Liberty Mutual Fire Ins Co.	January 1, 2020	Boiler and Machinery
YB2-L9L-464471-019	Liberty Mutual Fire Ins Co.	August 4, 2020	Boiler and Machinery - Coroner's Property
SP 4059792	Safety National Casualty Corporation	January 1, 2020	Excess Workers' Compensation & Employer's Liability
NG01673A18	Underwriters at Lloyd's	January 25, 2020	Maritime Employer's Liability
106426826	Travelers Casualty & Surety Co.	January 1, 2020	Cyber Liability
87055212662019	Hartford Ins Co of the Midwest	January 1, 2020	Flood Insurance - 21454 Koop Dr.
87055212642019	Hartford Ins Co of the Midwest	January 1, 2020	Flood Insurance - 21490 Koop Dr.
87055212632019	Hartford Ins Co of the Midwest	January 1, 2020	Flood Insurance - 842 Gerard St.
87055212682019	Hartford Ins Co of the Midwest	January 1, 2020	Flood Insurance - 34783 Grantham College Rd.
87055212672019	Hartford Ins Co of the Midwest	January 1, 2020	Flood Insurance - 555 Robert Rd.
87055212592019	Hartford Ins Co of the Midwest	January 1, 2020	Flood Insurance - 510 E. Boston St.
87058793052019	Hartford Ins Co of the Midwest	February 22, 2020	Flood Insurance - 3901 Ponchartrain Dr.
87055487972019	Hartford Ins Co of the Midwest	March 15, 2020	Flood Insurance - 301 W 21st Ave.
87055487792019	Hartford Ins Co of the Midwest	March 15, 2020	Flood Insurance - 71683 Leveson St.
87055652162019	Hartford Ins Co of the Midwest	April 13, 2020	Flood Insurance - 701 N. Columbia St.
99057727192019	Hartford Ins Co of the Midwest	May 11, 2020	Flood Insurance - 1123 Main St.
87061847002019	Hartford Ins Co of the Midwest	June 24, 2020	Flood Insurance - 68400 Otis Dr.
87056259212019	Hartford Ins Co of the Midwest	August 13, 2020	Flood Insurance - 31078 Hwy. 36, Bldg. A
87056195432019	Hartford Ins Co of the Midwest	August 13, 2020	Flood Insurance - 31078 Hwy. 36, Bldg. B
87056095542019	Hartford Ins Co of the Midwest	August 22, 2020	Flood Insurance - 35122 Camp Salmen Rd.
87059509252019	Hartford Ins Co of the Midwest	August 26, 2020	Flood Insurance - 21404 Koop Dr.
99056595242019	Hartford Ins Co of the Midwest	October 2, 2020	Flood Insurance - 520 Old Spanish Trail
87056503232019	Hartford Ins Co of the Midwest	October 8, 2020	Flood Insurance - 65278 Hwy. 434 (Coroner's Building)

Note: For calendar year 2020, St. Tammany Parish has obtained insurance coverage similar to that provided by the above listed policies.

ST. TAMMANY PARISH, LOUISIANA  
Schedule of Compensation Paid to Council Members  
For the Year Ended December 31, 2019

<u>Name</u>	<u>District</u>	<u>Amount</u>
Marty Dean	District 1	\$ 31,232
David R. Fitzgerald	District 2	29,552
James A. Thompson	District 3	29,552
Michael Lorino, Jr.	District 4	31,352
Rykert Toledano, Jr.	District 5	29,552
Richard E. Tanner	District 6	31,232
Jacob B. Groby, III	District 7	30,872
Chris Canulette	District 8	31,232
E.L. Bellisario	District 9	29,552
Maureen O'Brien	District 10	31,232
Steve Stefancik	District 11	31,232
Jerry Binder	District 12	31,352
S. Michele Blanchard	District 13	29,552
Thomas J. Smith	District 14	31,232
		<hr/>
Total		\$ 428,728

**NOTE:** This schedule of compensation paid to members of the St. Tammany Parish Council was prepared in compliance with House Concurrent Resolution 54 of the 1979 Session of the Louisiana Legislature.



**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Compensation, Benefits and Other Payments to**  
**Agency Head or Chief Executive Officer**  
**For the Year Ended December 31, 2019**

**Agency Head: Patricia Brister, Parish President**

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 173,089
Benefits-insurance	8,183
Benefits-FICA	8,240
Benefits-Medicare	2,509
Travel and related	1,960
Registration fees	445
Special meals	<u>273</u>
Total	<u><u>\$ 194,699</u></u>

NOTE: This schedule of compensation, benefits and other payments to Agency Head or Chief Executive Officer was prepared in compliance with LA R.S. 24:513(A)(3) as amended by Act 706 of the 2014 Regular Session of the Louisiana Legislature.

**ST. TAMMANY PARISH, LOUISIANA**  
**Statistical Section (Unaudited)**

This part of St. Tammany Parish Government’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 government’s overall financial health.

<b>Contents</b>	<b>Page</b>
Financial Trends These schedules contain trend information to help the reader understand the government’s financial performance and well-being have changed over time.	204
Revenue Capacity These schedules contain information to help the reader assess the government’s most significant local revenue source.	215
Debt Capacity These schedules present information to help the reader assess the affordability of the government’s current level of outstanding debt and the government’s ability to issue additional debt in the future.	223
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the government’s financial activities take place.	227
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the government’s financial report relates to the services the government provides and the activities it performs.	229

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

**ST. TAMMANY PARISH, LOUISIANA**  
**NET POSITION BY COMPONENT**  
**LAST TEN FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING, UNAUDITED)**

	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>
<b>Governmental activities</b>				
Net investment in capital assets	\$ 380,179,279	\$ 419,372,910	\$ 420,832,029	\$ 406,351,930
Restricted	208,637,081	169,437,191	156,921,420	148,945,551
Unrestricted	56,857,635	58,394,162	56,856,062	58,967,674
Total governmental activities net position	<u>645,673,995</u>	<u>647,204,263</u>	<u>634,609,511</u>	<u>614,265,155</u>
<b>Business-type activities</b>				
Net investment in capital assets	1,852,005	2,716,456	303,171	(754,333)
Restricted	2,408,664	1,640,517	4,810,717	4,678,367
Unrestricted	23,724,610	19,087,240	17,549,136	14,543,320
Total business-type activities net position	<u>27,985,279</u>	<u>23,444,213</u>	<u>22,663,024</u>	<u>18,467,354</u>
<b>Primary government</b>				
Net investment in capital assets	382,031,284	422,089,366	421,135,200	405,597,597
Restricted	211,045,745	171,077,708	161,732,137	153,623,918
Unrestricted	80,582,245	77,481,402	74,405,198	73,510,994
Total primary government net position	<u>\$ 673,659,274</u>	<u>\$ 670,648,476</u>	<u>\$ 657,272,535</u>	<u>\$ 632,732,509</u>

Note: This statement has been restated to conform with GASB Statements through number 75.

**TABLE 1**

<b>Fiscal Year</b>					
<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>
\$ 396,041,276	\$ 366,268,854	\$ 342,467,359	\$ 334,288,631	\$ 298,454,992	\$ 224,406,111
145,447,624	142,878,282	138,876,727	119,607,914	121,116,461	131,309,898
50,057,760	30,755,975	30,442,781	15,668,946	16,695,819	57,104,563
591,546,660	539,903,111	511,786,867	469,565,491	436,267,272	412,820,572
(3,303,860)	(2,350,620)	(1,482,051)	470,958	4,882,870	6,123,203
4,516,267	4,546,543	4,196,582	3,793,997	3,706,454	3,703,283
12,967,159	10,499,122	8,848,243	7,572,201	5,867,972	3,833,528
14,179,566	12,695,045	11,562,774	11,837,156	14,457,296	13,660,014
392,737,416	363,918,234	340,985,308	334,759,589	303,337,862	230,529,314
149,963,891	147,424,825	143,073,309	123,401,911	124,822,915	135,013,181
63,024,919	41,255,097	39,291,024	23,241,147	22,563,791	60,938,091
\$ 605,726,226	\$ 552,598,156	\$ 523,349,641	\$ 481,402,647	\$ 450,724,568	\$ 426,480,586

**ST. TAMMANY PARISH, LOUISIANA**  
**CHANGES IN NET POSITION, LAST TEN FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING, UNAUDITED)**

	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Expenses</b>			
Governmental activities:			
General government	\$ 18,007,788	\$ 20,299,867	\$ 27,342,652
Public safety	16,651,019	18,200,650	25,572,849
Highways and streets	68,145,372	52,859,506	43,224,058
Sanitation	1,965,528	1,417,678	1,595,133
Health and welfare	10,779,155	11,292,275	14,726,689
Cultural and recreation	12,669,978	13,392,269	12,188,504
Economic development	1,518,459	1,046,213	3,949,400
Conservation	15,457	63,779	-
Transporation	3,334,696	3,634,927	-
Interest on long-term debt	2,533,941	2,016,274	2,190,712
Total governmental activities expenses	<u>135,621,393</u>	<u>124,223,438</u>	<u>130,789,997</u>
Business-type activities:			
Property management	-	-	-
Water/sewer	14,708,021	14,136,742	12,005,216
Development	3,192,988	-	-
Total business-type activities expenses	<u>17,901,009</u>	<u>14,136,742</u>	<u>12,005,216</u>
Total primary government expenses	<u>\$ 153,522,402</u>	<u>\$ 138,360,180</u>	<u>\$ 142,795,213</u>
<b>Program Revenues</b>			
Governmental activities:			
Charges for services:			
General government	\$ 7,448,681	\$ 7,574,089	\$ 7,974,712
Public safety	51,826	2,793,511	2,324,153
Highways and streets	5,288,488	2,690,525	1,783,435
Sanitation	1,916,353	1,794,158	1,614,738
Health and welfare	885,326	795,369	908,552
Cultural and recreation	264,126	260,997	209,274
Economic development	-	-	-
Transporation	153,993	264,657	-
Operating grants and contributions	7,059,014	7,265,848	9,091,015
Capital grants and contributions	7,874,982	11,003,627	10,513,831
Total governmental activities program revenues	<u>30,942,789</u>	<u>34,442,781</u>	<u>34,419,710</u>
Business-type activities:			
Charges for services:			
Property management	-	-	-
Water/sewer	17,321,546	14,369,127	13,806,466
Development	3,798,572	-	-
Operating grants and contributions	43,319	-	-
Capital grants and contributions	302,784	47,913	1,476,652
Total business-type activities program revenues	<u>21,466,221</u>	<u>14,417,040</u>	<u>15,283,118</u>
Total primary government program revenues	<u>\$ 52,409,010</u>	<u>\$ 48,859,821</u>	<u>\$ 49,702,828</u>
<b>Net (Expense)/Revenue</b>			
Governmental activities	\$ (104,678,604)	\$ (89,780,657)	\$ (96,370,287)
Business-type activities	3,565,212	280,298	3,277,902
Total primary government net expenses	<u>\$ (101,113,392)</u>	<u>\$ (89,500,359)</u>	<u>\$ (93,092,385)</u>

Note: This statement has been restated to conform with GASB Statements through number 75.

**TABLE 2**  
**continued**

Fiscal Year						
2016	2015	2014	2013	2012	2011	2010
\$ 24,900,267	\$ 22,552,910	\$ 21,013,347	\$ 22,890,790	\$ 19,777,480	\$ 19,931,285	\$ 18,145,039
27,801,879	25,613,378	19,458,275	16,260,579	23,665,792	33,548,559	28,719,942
45,663,946	41,349,476	39,608,176	36,628,105	36,737,940	38,321,722	39,582,188
1,330,473	1,208,913	889,591	1,053,250	3,200,714	1,478,697	1,754,022
15,456,350	13,424,990	10,989,796	10,042,280	10,547,450	10,926,489	14,885,917
12,087,089	11,606,730	10,762,156	10,339,088	10,247,857	9,671,399	15,911,265
57,057	1,230,533	1,313,786	952,898	619,167	676,727	405,937
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,496,157	2,923,447	3,252,376	4,790,681	4,507,312	4,755,122	4,920,272
<u>129,793,218</u>	<u>119,910,377</u>	<u>107,287,503</u>	<u>102,957,671</u>	<u>109,303,712</u>	<u>119,310,000</u>	<u>124,324,582</u>
-	-	-	-	657,134	779,943	727,791
12,898,145	11,654,806	11,399,430	11,146,235	11,134,247	10,925,013	9,774,052
-	-	-	-	-	-	-
<u>12,898,145</u>	<u>11,654,806</u>	<u>11,399,430</u>	<u>11,146,235</u>	<u>11,791,381</u>	<u>11,704,956</u>	<u>10,501,843</u>
<u>\$ 142,691,363</u>	<u>\$ 131,565,183</u>	<u>\$ 118,686,933</u>	<u>\$ 114,103,906</u>	<u>\$ 121,095,093</u>	<u>\$ 131,014,956</u>	<u>\$ 134,826,425</u>
\$ 8,860,676	\$ 7,529,669	\$ 7,612,317	\$ 7,869,235	\$ 7,167,372	\$ 7,553,095	\$ 7,059,961
2,742,476	2,144,050	2,254,057	2,075,778	1,485,568	1,649,929	1,624,735
2,228,551	3,509,162	2,573,920	1,497,617	4,336,732	3,441,261	1,437,408
1,481,472	1,541,277	1,607,527	1,390,199	2,221,511	1,386,814	1,201,404
810,160	401,523	284,709	352,946	297,531	299,085	210,409
42,191	39,210	23,397	281	28,641	-	1,000
-	377	-	-	147,632	13,440	-
-	-	-	-	-	-	-
9,057,609	8,191,631	8,768,482	17,223,677	11,778,395	21,455,458	18,772,107
18,026,859	26,926,319	9,274,134	7,374,478	16,998,860	21,005,804	12,877,559
<u>43,249,994</u>	<u>50,283,218</u>	<u>32,398,543</u>	<u>37,784,211</u>	<u>44,462,242</u>	<u>56,804,886</u>	<u>43,184,583</u>
-	-	-	-	716,454	1,049,850	837,358
13,680,590	13,080,708	12,531,285	11,207,575	11,677,867	10,539,418	8,420,795
-	-	-	-	-	-	-
-	-	-	-	-	-	-
45,614	121,201	91,967	50,800	2,233,075	165,221	-
<u>13,726,204</u>	<u>13,201,909</u>	<u>12,623,252</u>	<u>11,258,375</u>	<u>14,627,396</u>	<u>11,754,489</u>	<u>9,258,153</u>
<u>\$ 56,976,198</u>	<u>\$ 63,485,127</u>	<u>\$ 45,021,795</u>	<u>\$ 49,042,586</u>	<u>\$ 59,089,638</u>	<u>\$ 68,559,375</u>	<u>\$ 52,442,736</u>
\$ (86,543,224)	\$ (69,627,159)	\$ (74,888,960)	\$ (65,173,460)	\$ (64,841,470)	\$ (62,505,114)	\$ (81,139,999)
828,059	1,547,103	1,223,822	112,140	2,836,015	49,533	(1,243,690)
<u>\$ (85,715,165)</u>	<u>\$ (68,080,056)</u>	<u>\$ (73,665,138)</u>	<u>\$ (65,061,320)</u>	<u>\$ (62,005,455)</u>	<u>\$ (62,455,581)</u>	<u>\$ (82,383,689)</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**CHANGES IN NET POSITION, LAST TEN FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING, UNAUDITED)**

	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>General Revenues and Other Changes in Net Position</b>			
Governmental activities:			
Taxes:			
Property taxes, general	\$ 5,297,005	\$ 5,119,961	\$ 4,948,851
Property taxes, special purpose	33,174,656	32,006,823	31,029,718
Sales and use taxes	53,925,952	57,278,185	75,512,450
Franchise taxes	2,568,479	2,461,767	2,304,587
Hotel/motel tax	223,140	223,516	234,616
Timber severance tax	42,755	67,204	54,196
Mineral severance tax	15,506	9,702	7,802
Alcohol tax	19,590	20,709	58,091
Cigarette paper tax	13,907	12,497	11,677
Gaming revenue tax	138,160	182,126	177,465
Penalties and interest on taxes	117,101	62,890	-
State revenue sharing	801,027	803,117	801,419
Federal payment in lieu of ad valorem	75,892	66,225	81,223
Investment earnings	7,035,659	4,139,714	2,190,613
Sale of revoked property/easements	-	-	-
GNOE excess revenue	50,000	50,000	50,000
Extraordinary item	-	-	-
Transfers	(350,493)	(129,027)	(748,065)
Total governmental activities	<u>103,148,336</u>	<u>102,375,409</u>	<u>116,714,643</u>
Business-type activities:			
Investment earnings	625,361	371,864	169,703
Transfers	350,493	129,027	748,065
Total business-type activities	<u>975,854</u>	<u>500,891</u>	<u>917,768</u>
Total primary government	<u>\$ 104,124,190</u>	<u>\$ 102,876,300</u>	<u>\$ 117,632,411</u>
<b>Change in Net Position</b>			
Governmental activities	\$ (1,530,268)	\$ 12,594,752	\$ 20,344,356
Business-type activities	<u>4,541,066</u>	<u>781,189</u>	<u>4,195,670</u>
Total primary government	<u>\$ 3,010,798</u>	<u>\$ 13,375,941</u>	<u>\$ 24,540,026</u>

Note: This statement has been restated to conform with GASB Statements through number 75.

**TABLE 2**  
**continued**

	Fiscal Year					
2016	2015	2014	2013	2012	2011	2010
\$ 4,989,294	\$ 4,642,075	\$ 4,524,597	\$ 4,335,248	\$ 4,335,894	\$ 4,014,866	\$ 4,038,196
31,227,876	28,983,212	25,307,458	24,226,067	24,691,288	22,915,206	23,059,388
71,445,045	68,946,647	65,667,400	61,868,200	58,869,911	54,711,026	51,699,305
2,430,365	2,491,557	2,322,561	2,095,607	1,912,709	1,780,484	1,612,113
235,297	225,936	578,665	546,352	269,707	-	-
69,553	95,160	93,961	65,772	87,446	99,921	58,279
4,985	14,678	9,193	12,932	13,437	16,709	20,549
59,606	60,457	58,355	58,815	60,306	57,579	67,277
9,660	10,803	10,939	10,234	11,478	16,369	21,394
181,823	179,531	188,055	199,057	218,240	238,875	254,583
-	-	-	-	-	-	-
100,523	273,191	277,808	280,397	287,321	286,557	292,125
71,627	68,108	72,767	30,493	35,543	46,065	70,434
1,737,387	2,331,770	3,497,663	(1,178,328)	1,634,416	2,336,794	2,759,197
9,700	24,125	53,200	11,400	113,500	20,000	33,000
50,000	50,000	50,000	50,000	50,000	50,000	50,000
-	12,647,720	-	14,454,779	-	-	-
(3,361,022)	225,738	292,582	327,811	5,548,493	(638,637)	137,428
<u>109,261,719</u>	<u>121,270,708</u>	<u>103,005,204</u>	<u>107,394,836</u>	<u>98,139,689</u>	<u>85,951,814</u>	<u>84,173,268</u>
98,707	163,156	201,031	(58,711)	92,338	109,112	50,337
3,361,022	(225,738)	(292,582)	(327,811)	(5,548,493)	638,637	(137,428)
<u>3,459,729</u>	<u>(62,582)</u>	<u>(91,551)</u>	<u>(386,522)</u>	<u>(5,456,155)</u>	<u>747,749</u>	<u>(87,091)</u>
<u>\$ 112,721,448</u>	<u>\$ 121,208,126</u>	<u>\$ 102,913,653</u>	<u>\$ 107,008,314</u>	<u>\$ 92,683,534</u>	<u>\$ 86,699,563</u>	<u>\$ 84,086,177</u>
\$ 22,718,495	\$ 51,643,549	\$ 28,116,244	\$ 42,221,376	\$ 33,298,219	\$ 23,446,700	\$ 3,033,269
4,287,788	1,484,521	1,132,271	(274,382)	(2,620,140)	797,282	(1,330,781)
<u>\$ 27,006,283</u>	<u>\$ 53,128,070</u>	<u>\$ 29,248,515</u>	<u>\$ 41,946,994</u>	<u>\$ 30,678,079</u>	<u>\$ 24,243,982</u>	<u>\$ 1,702,488</u>



**ST. TAMMANY PARISH, LOUISIANA  
 FUND BALANCES, GOVERNMENTAL FUNDS,  
 LAST TEN FISCAL YEARS  
 (MODIFIED ACCRUAL BASIS OF ACCOUNTING, UNAUDITED)**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
General Fund				
Nonspendable, inventory	\$ 8,387	\$ -	\$ -	\$ -
Nonspendable, prepaid items	651,324	599,363	392,092	103,557
Unassigned	17,021,608	17,173,192	16,979,700	14,976,621
Total general fund	<u>\$ 17,681,319</u>	<u>\$ 17,772,555</u>	<u>\$ 17,371,792</u>	<u>\$ 15,080,178</u>
All Other Governmental Funds				
Nonspendable, mitigation bank	\$ 244,106	\$ -	\$ -	\$ -
Nonspendable, prepaid items	32,299	503,977	7,930	24,344
Restricted	208,392,975	169,437,191	156,921,420	148,945,551
Committed	31,999,427	32,107,128	31,606,179	32,000,990
Total all other governmental funds	<u>\$ 240,668,807</u>	<u>\$202,048,296</u>	<u>\$ 188,535,529</u>	<u>\$180,970,885</u>

Note: This statement has been restated to conform with GASB Statements through number 75.

TABLE 3

Fiscal Year					
2015	2014	2013	2012	2011	2010
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101,628	8,829	5,861	5,511	7,641	5,460
13,628,268	11,728,298	10,004,207	8,410,804	6,398,876	5,996,774
<u>\$ 13,729,896</u>	<u>\$ 11,737,127</u>	<u>\$ 10,010,068</u>	<u>\$ 8,416,315</u>	<u>\$ 6,406,517</u>	<u>\$ 6,002,234</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7,262	11,254	9,242	7,927	8,819	6,041
144,292,871	139,882,720	138,876,727	122,880,961	130,079,803	144,387,274
25,734,472	21,581,482	24,021,382	24,097,913	27,497,259	33,278,345
<u>\$ 170,034,605</u>	<u>\$ 161,475,456</u>	<u>\$ 162,907,351</u>	<u>\$ 146,986,801</u>	<u>\$ 157,585,881</u>	<u>\$ 177,671,660</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(MODIFIED ACCRUAL BASIS OF ACCOUNTING, UNAUDITED)**

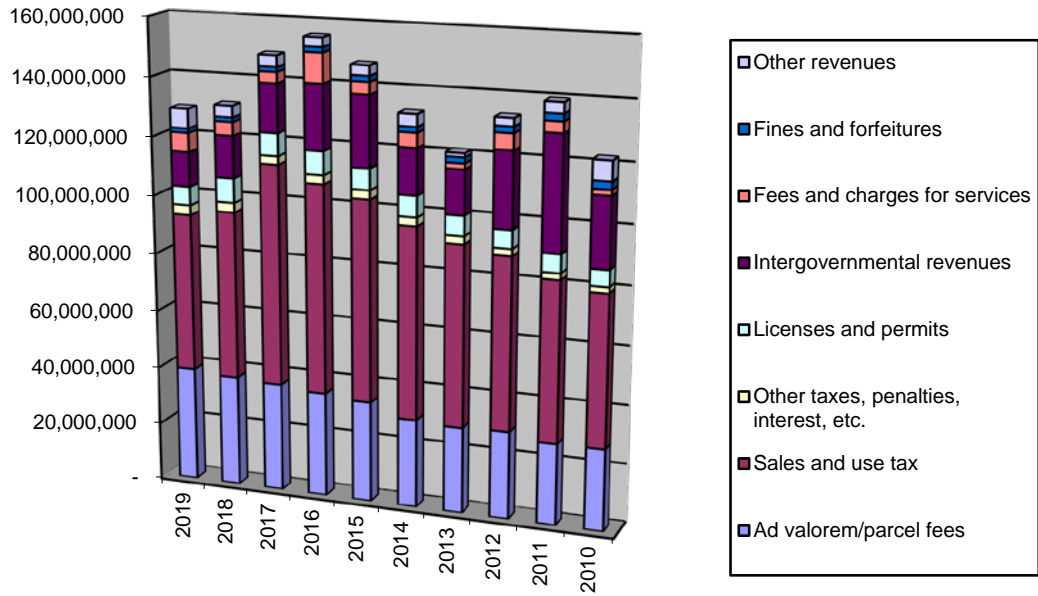
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>REVENUES</b>				
Taxes	\$ 96,664,955	\$ 98,722,665	\$ 115,599,879	\$ 110,391,957
Licenses and permits	6,305,677	8,249,029	7,595,819	7,960,092
Intergovernmental revenues	11,744,609	14,281,364	16,431,101	22,101,018
Fees and charges for services	6,488,061	4,643,628	3,689,107	10,003,674
Fines and forfeitures	1,523,564	1,517,690	1,634,371	1,804,560
Other revenues	6,551,500	3,910,185	3,796,836	3,131,108
Total revenues	<u>129,278,366</u>	<u>131,324,561</u>	<u>148,747,113</u>	<u>155,392,409</u>
<b>EXPENDITURES</b>				
General government	13,485,014	16,485,327	19,776,239	20,543,340
Public safety	15,340,294	16,666,814	22,920,822	25,074,891
Highways and streets	26,427,692	24,205,311	26,755,260	29,542,141
Sanitation	1,612,485	1,379,962	1,526,695	1,279,048
Health and welfare	9,483,708	10,332,356	14,515,490	15,198,064
Culture and recreation	12,022,870	11,976,244	11,410,341	10,812,472
Economic development	1,498,351	1,013,349	3,893,757	(441)
Conservation	15,457	63,779	-	-
Transportation	2,638,781	2,969,623	-	-
Capital outlay	36,920,022	22,054,023	28,218,934	27,657,787
Debt service:				
Principal/Impact fee credits used	3,497,573	8,768,103	8,082,304	10,894,125
Interest	2,229,523	1,855,088	2,181,795	2,569,073
Bond issuance costs	355,065	122,576	11,750	17,675
Total expenditures	<u>125,526,835</u>	<u>117,892,555</u>	<u>139,293,387</u>	<u>143,588,175</u>
Excess of revenues over (under) expenditures	<u>3,751,531</u>	<u>13,432,006</u>	<u>9,453,726</u>	<u>11,804,234</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	46,843,213	2,239,815	926,287	1,228,336
Transfers out	(47,055,746)	(1,875,133)	(523,755)	(746,008)
Proceeds of bonds	34,952,189	6,655,000	-	-
Payments to refunded bond escrow agent	-	(6,538,158)	-	-
Impact fee credits issued	38,088	-	-	-
Transfers in from component unit	-	-	-	-
Total other financing sources (uses)	<u>34,777,744</u>	<u>481,524</u>	<u>402,532</u>	<u>482,328</u>
<b>EXTRAORDINARY ITEMS</b>				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 38,529,275</u>	<u>\$ 13,913,530</u>	<u>\$ 9,856,258</u>	<u>\$ 12,286,562</u>
Debt service as a percentage of noncapital expenditures	6.5%	11.1%	9.2%	11.6%

TABLE 4

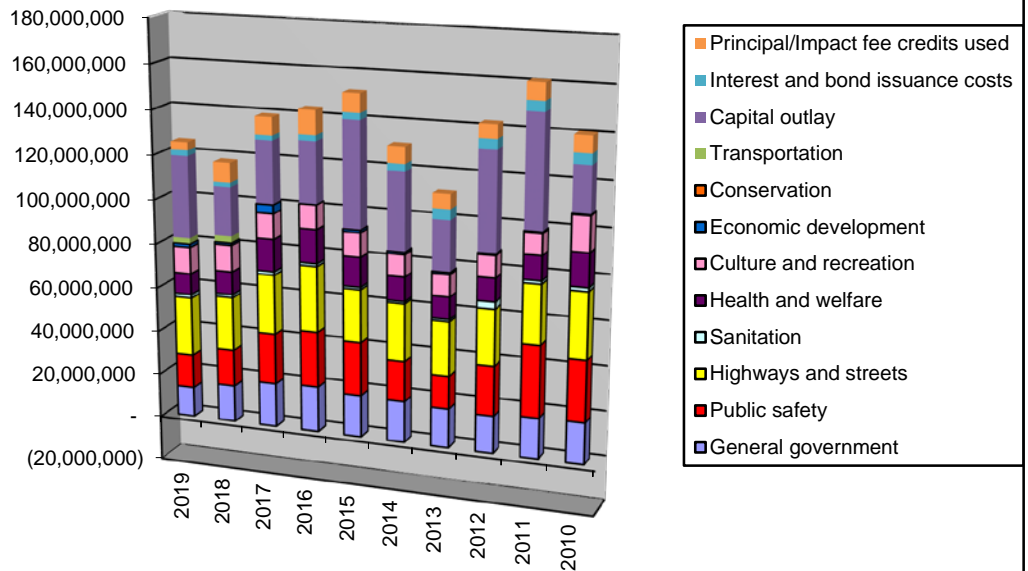
<b>Fiscal Year</b>					
<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>
\$ 106,674,350	\$ 98,956,754	\$ 94,051,585	\$ 91,331,635	\$ 84,791,494	\$ 81,771,092
7,186,947	7,143,151	6,772,351	6,166,759	6,224,555	5,554,355
23,965,501	15,599,505	15,041,946	25,615,276	38,603,520	23,710,236
4,139,930	4,882,974	1,924,608	5,443,299	3,735,819	1,894,590
1,938,064	1,904,572	2,011,702	2,172,129	2,428,076	2,652,782
3,395,064	4,106,414	1,291,363	2,679,826	3,691,910	6,621,549
<u>147,299,856</u>	<u>132,593,370</u>	<u>121,093,555</u>	<u>133,408,924</u>	<u>139,475,374</u>	<u>122,204,604</u>
18,927,628	18,494,003	17,520,451	16,682,195	18,110,502	18,493,516
24,031,530	18,057,632	14,763,937	22,195,044	32,147,773	27,380,990
23,771,589	25,892,079	24,218,775	25,146,352	26,549,076	29,642,267
1,131,203	1,014,390	1,044,732	3,179,445	1,455,282	1,716,265
13,216,749	10,846,713	9,863,120	10,380,295	10,823,356	14,801,487
10,796,406	9,800,126	9,779,606	9,763,995	9,313,944	15,613,194
1,183,495	998,968	898,198	584,224	654,675	402,929
-	-	-	-	-	-
-	-	-	-	-	-
47,566,418	34,843,783	22,603,952	44,315,639	50,086,324	20,592,266
8,274,437	7,393,565	6,477,379	6,216,524	7,701,761	7,414,349
2,965,314	3,292,321	3,879,854	4,322,176	4,528,255	4,756,832
10,200	8,725	815,055	7,052	31,398	5,626
<u>151,874,969</u>	<u>130,642,305</u>	<u>111,865,059</u>	<u>142,792,941</u>	<u>161,402,346</u>	<u>140,819,721</u>
(4,575,113)	1,951,065	9,228,496	(9,384,017)	(21,926,972)	(18,615,117)
3,096,920	4,690,858	487,974	833,874	765,971	27,171,279
(617,609)	(6,346,759)	(145,360)	(39,139)	(520,495)	(26,535,474)
-	-	43,537,804	-	2,000,000	-
-	-	(42,717,941)	-	-	-
-	-	-	-	-	-
-	-	7,123,330	-	-	-
<u>2,479,311</u>	<u>(1,655,901)</u>	<u>8,285,807</u>	<u>794,735</u>	<u>2,245,476</u>	<u>635,805</u>
12,647,720	-	-	-	-	-
<u>\$ 10,551,918</u>	<u>\$ 295,164</u>	<u>\$ 17,514,303</u>	<u>\$ (8,589,282)</u>	<u>\$ (19,681,496)</u>	<u>\$ (17,979,312)</u>
10.8%	11.2%	11.6%	10.7%	11.0%	10.1%

## ST. TAMMANY PARISH, LOUISIANA

### REVENUES BY SOURCE - GOVERNMENTAL FUNDS LAST 10 YEARS (UNAUDITED)



### EXPENDITURES BY FUNCTION - GOVERNMENTAL FUNDS LAST 10 FISCAL YEARS (UNAUDITED)



**ST. TAMMANY PARISH, LOUISIANA**  
**TAX REVENUE BY SOURCE, GOVERNMENTAL FUNDS,**  
**LAST TEN FISCAL YEARS**  
**(MODIFIED ACCRUAL BASIS OF ACCOUNTING, UNAUDITED)**

<b>Fiscal Year</b>	<b>Property</b>	<b>Sales and Use Tax</b>	<b>Cable Franchise Tax</b>	<b>Alcohol Tax</b>	<b>Timber Severance Tax</b>	<b>Hotel/Motel Tax</b>	<b>Mineral Severance Tax</b>	<b>Gaming Revenue Tax</b>	<b>Contributions Government Access TV</b>	<b>Other Taxes Penalties &amp; Interest</b>	<b>Total</b>
2019	\$39,364,599	\$53,925,952	\$2,568,479	\$ 19,590	\$ 42,755	\$ 223,140	\$ 15,506	\$ 138,160	\$ 235,766	\$ 131,008	\$ 96,664,955
2018	38,147,015	57,278,185	2,461,767	20,709	67,204	223,516	9,702	182,126	225,196	107,245	98,722,665
2017	37,238,995	75,512,450	2,304,587	58,091	54,196	234,616	7,802	177,465	-	11,677	115,599,879
2016	35,955,623	71,445,045	2,430,365	59,606	69,553	235,297	4,985	181,823	-	9,660	110,391,957
2015	34,649,581	68,946,647	2,491,557	60,457	95,160	225,936	14,678	179,531	-	10,803	106,674,350
2014	30,379,917	65,667,400	2,322,561	58,355	93,961	226,373	9,193	188,055	-	10,939	98,956,754
2013	29,527,236	61,868,200	2,095,607	58,815	65,772	213,732	12,932	199,057	-	10,234	94,051,585
2012	30,052,599	58,869,911	1,912,709	60,306	87,446	105,509	13,437	216,886	-	12,832	91,331,635
2011	27,870,531	54,711,026	1,780,484	57,579	99,921	-	16,709	238,875	-	16,369	84,791,494
2010	28,037,592	51,699,305	1,612,113	67,277	58,279	-	20,549	253,637	-	22,340	81,771,092

TABLE 6

**ST. TAMMANY PARISH, LOUISIANA**  
**ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

<b>Fiscal Year</b>	<b>Real Estate Assessed Value</b>	<b>Personal Property Assessed Value</b>	<b>Public Service Assessed Value</b>	<b>(1) Total Assessed Value</b>	<b>Less: Homestead Exemption Value</b>	<b>Total Taxable Assessed Value</b>	<b>Total Direct Tax Rate</b>	<b>Estimated Actual Value</b>	<b>Assessed Value as a Percentage of Actual Value</b>
2019	\$ 2,247,891,939	\$ 275,233,190	\$ 138,915,490	\$ 2,662,040,619	\$ 525,755,305	\$ 2,136,285,314	19.9%	\$ 24,869,469,283	10.7%
2018	2,194,903,407	258,036,499	133,340,220	2,586,280,126	517,271,813	2,069,008,313	19.9%	24,202,638,277	10.7%
2017	2,137,187,411	255,135,068	136,798,010	2,529,120,489	507,774,412	2,021,346,077	19.9%	23,619,966,603	10.7%
2016	2,083,892,697	249,924,596	140,782,480	2,474,599,773	515,492,919	1,959,106,854	19.9%	23,068,220,863	10.7%
2015	1,952,866,176	245,824,197	137,487,050	2,336,177,423	505,544,763	1,830,632,660	20.7%	21,717,437,940	10.8%
2014	1,653,788,138	485,971,275	139,303,800	2,279,063,213	501,455,681	1,777,607,532	19.0%	20,334,905,080	11.2%
2013	1,625,207,518	462,495,913	125,316,300	2,213,019,731	498,862,148	1,714,157,583	19.0%	19,836,646,467	11.2%
2012	1,611,086,720	454,962,856	104,498,020	2,170,547,596	499,788,758	1,670,758,838	19.4%	19,561,944,987	11.1%
2011	1,549,208,119	421,433,149	106,645,220	2,077,286,488	496,593,299	1,580,693,189	19.5%	18,728,216,397	11.1%
2010	1,551,283,480	420,951,939	99,722,070	2,071,957,489	498,218,082	1,573,739,407	19.5%	18,718,069,340	11.1%

(1) Total assessed value is based on the following percentages of estimated actual value:

Real Estate	10%
Personal Property	15%
Public Service	25%

Source: Louisiana Tax Commission Annual Reports

TABLE 7

**ST. TAMMANY PARISH, LOUISIANA  
PRINCIPAL PROPERTY TAX PAYERS,  
CURRENT YEAR AND NINE YEARS AGO  
(UNAUDITED)**

Taxpayer	2019			2010		
	Taxable Assessed Value	Rank	Percentage of Total Parish Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Parish Taxable Assessed Value
CENTRAL LA ELECTRIC CO	\$ 47,578,090	1	2.23%	\$ 38,771,050	1	2.46%
FLORIDA MARINE TRANSPORTERS	13,723,580	2	0.64%	5,966,080	9	
ASSOCIATED WHOLESALE GROCERS	13,442,760	3	0.63%			
ATMOS ENERGY CORPORATION	12,778,630	4	0.60%	6,686,110	7	0.42%
TRI-STATES NGL PIPELINE, LLC	11,645,850	5	0.55%			
CHEVRON USA INC	11,427,970	6	0.53%	10,600,950	3	0.67%
PARKWAY PIPELINE LLC	9,581,090	7	0.45%			
BELL SOUTH COMMUNICATIONS	9,385,760	8	0.44%			
REGIONS BANK	9,357,144	9	0.44%			
CAPITAL ONE	8,243,880	10	0.39%	9,040,730	4	0.57%
AT&T SOUTHEAST				17,804,920	2	1.13%
J P MORGAN CHASE BANK				7,393,233	5	0.47%
VERIZON WIRELESS				6,754,120	6	0.43%
WASH-ST TAMMANY ELEC COOP				6,206,460	8	0.39%
AT & T MOBILITY				5,772,110	10	0.37%
	<u>\$ 147,164,754</u>		<u>6.90%</u>	<u>\$ 114,995,763</u>		<u>6.91%</u>

Source: St. Tammany Parish Assessor's Office



**TABLE 8**  
continued

**ST. TAMMANY PARISH, LOUISIANA**  
**DIRECT AND OVERLAPPING PROPERTY TAX RATES**  
**LAST TEN FISCAL YEARS**  
**(RATE PER \$1,000 OF ASSESSED VALUE, UNAUDITED)**

	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>
<b>Parish Direct Rates</b>										
Alimony (General Government)										
Unincorporated Areas	2.89	2.89	2.89	2.89	3.00	3.00	3.00	3.00	3.02	3.02
Incorporated Areas	1.44	1.44	1.44	1.44	1.50	1.50	1.50	1.50	1.51	1.51
Drainage Maintenance	1.77	1.77	1.77	1.77	1.83	1.83	1.83	1.83	1.84	1.84
Public Health	1.77	1.77	1.77	1.77	1.83	1.83	1.83	1.83	1.84	1.84
Library	6.07	6.07	6.07	6.07	6.29	5.35	5.35	5.35	5.38	5.38
Council on Aging/STARCC	1.92	1.92	1.92	1.92	1.99	1.69	1.69	1.69	1.70	1.70
Coroner	3.26	3.26	3.26	3.26	3.38	2.96	2.96	3.38	3.40	3.40
Animal Shelter	0.82	0.82	0.82	0.82	0.85	0.85	0.85	0.85	0.85	0.85
<b>Total Direct Rate</b>	<b>19.94</b>	<b>19.94</b>	<b>19.94</b>	<b>19.94</b>	<b>20.67</b>	<b>19.01</b>	<b>19.01</b>	<b>19.43</b>	<b>19.54</b>	<b>19.54</b>
<b>School District Rates</b>										
School District No.12 Bond	13.90	15.90	16.90	17.90	17.90	17.90	17.90	20.90	20.90	20.90
School Constitutional Tax	3.65	3.65	3.65	3.65	3.78	3.78	3.78	3.78	3.80	3.80
School Maintenance Operations	4.64	4.64	4.64	4.64	4.81	4.81	4.81	4.81	4.84	4.84
School Building Repairs	3.30	3.30	3.30	3.30	3.42	3.42	3.42	3.42	3.44	3.44
Operation and Maintenance Schools	34.03	34.03	34.03	34.03	35.27	35.27	35.27	35.27	35.47	35.47
School Additional Support II	2.89	2.89	2.89	2.89	3.00	3.00	3.00	-	-	-
School Security SRO MHP	2.00	-	-	-	-	-	-	-	-	-
<b>Other Parish-wide Rates</b>										
Law Enforcement	11.69	11.69	11.66	11.25	11.66	11.66	11.66	11.66	11.73	11.73
Florida Parishes Juv. Center	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	3.00
Parish Special Assessor	2.59	2.59	2.60	2.60	2.69	2.69	2.71	2.71	2.73	2.73
Mosquito Abatement District	3.90	4.05	4.05	4.05	4.20	4.30	4.40	4.50	4.72	4.72
<b>City, Town and Village Rates</b>										
Abita Springs	15.86	15.86	15.86	15.71	15.86	15.86	15.86	15.86	15.86	15.86
Covington	21.00	21.00	21.24	21.24	21.50	21.80	21.80	22.00	22.04	22.04
Madisonville	8.55	8.55	8.55	8.21	8.55	8.55	8.55	8.55	8.59	8.59
Mandeville	9.31	9.31	10.31	10.31	11.03	15.80	15.80	15.80	15.82	15.92
Pearl River	9.98	9.98	9.98	9.98	10.00	10.00	10.00	5.83	10.00	9.67
Slidell	27.07	26.93	27.08	27.52	22.50	25.85	25.89	26.56	26.79	27.82
<b>Fire District Rates</b>										
Fire District No. 1	35.00	35.00	35.00	35.00	35.00	33.50	29.70	29.70	30.00	29.00
Fire District No. 2	20.52	20.52	20.52	20.52	20.52	20.52	20.52	20.52	20.62	20.62
Fire District No. 3	34.94	34.94	34.94	34.94	34.95	34.95	34.95	34.83	35.00	35.63
Fire District No. 4	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	27.00	26.00
Fire District No. 5	29.58	29.58	29.58	29.58	28.36	28.36	28.36	28.36	28.50	28.50
Fire District No. 6	20.12	20.12	20.12	20.12	20.12	20.12	20.12	20.12	20.12	20.12
Fire District No. 7	20.17	20.17	20.17	20.17	20.20	20.20	20.20	25.16	25.21	25.21
Fire District No. 8	34.18	34.18	34.18	34.18	34.88	34.88	34.88	34.88	35.00	35.00
Fire District No. 9	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
Fire District No. 11	42.17	42.17	42.17	42.17	42.78	34.36	42.36	42.36	42.23	42.23
Fire District No. 12	24.95	24.95	24.95	24.95	24.88	24.88	24.88	24.88	25.00	25.00
Fire District No. 13	29.00	29.00	29.00	29.00	29.77	29.77	29.77	30.77	30.92	30.92
Timberland Fire Protection	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08

Source: St. Tammany Parish Assessor's Office

**TABLE 8**  
continued

**ST. TAMMANY PARISH, LOUISIANA**  
**DIRECT AND OVERLAPPING PROPERTY TAX RATES**  
**LAST TEN FISCAL YEARS**  
**(RATE PER \$1,000 OF ASSESSED VALUE, UNAUDITED)**

	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>
<b>Lighting District Rates</b>										
Lighting District No. 1	4.13	4.13	4.13	4.13	4.15	4.15	4.15	4.15	4.17	4.17
Lighting District No. 4	3.97	3.97	3.97	3.97	4.03	4.03	4.03	4.03	4.07	4.07
Lighting District No. 5	3.07	3.07	3.07	3.07	3.14	3.14	3.14	3.14	3.17	3.17
Lighting District No. 6	2.15	2.15	-	-	2.15	2.15	2.15	2.15	2.16	2.16
Lighting District No. 7	2.97	2.97	2.97	2.97	2.98	2.98	2.98	2.98	3.01	3.01
Lighting District No. 16	-	-	1.16	1.16	1.20	1.20	1.20	1.99	2.00	2.00
<b>Recreation District Rates</b>										
Recreation District No. 1, Original	7.25	7.30	7.60	8.10	8.84	8.89	8.99	9.09	9.31	9.51
Recreation District No. 1, Annex 1	6.35	6.35	6.35	6.35	6.49	6.49	3.00	2.99	3.00	3.00
Recreation District No. 1, Annex 2	3.43	3.43	3.43	3.43	3.50	3.50	-	-	-	-
Recreation District No. 2	-	-	0.80	0.80	0.80	0.80	4.80	5.00	5.00	11.00
Recreation District No. 4	10.82	10.82	10.82	8.82	8.06	8.06	8.06	8.06	8.06	8.06
Recreation District No. 6	10.59	10.59	11.59	11.59	14.00	14.00	16.00	16.00	11.00	11.00
Recreation District No. 7	-	-	-	-	3.98	3.98	3.98	3.98	4.00	3.37
Recreation District No. 11	9.79	9.79	9.79	9.79	10.00	10.00	10.00	7.55	7.59	7.59
Recreation District No. 12	10.00	10.00	11.70	11.70	12.25	12.50	11.70	11.70	11.70	15.50
Recreation District No. 14	9.40	9.40	9.40	9.40	9.45	9.45	9.45	9.45	9.47	8.87
<b>Other District Rates</b>										
Northshore Harbor Center	0.33	0.75	0.75	3.70	5.00	5.00	5.00	5.00	5.00	5.15
Gravity Drainage District No. 5	-	1.10	1.10	1.10	0.75	1.00	1.75	2.00	2.00	1.00
Slidell Hospital District	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Water District No. 2	3.06	5.15	5.15	5.15	5.15	6.00	6.00	6.00	6.00	6.00
<b>Parcel Fees - Other Districts</b>										
Drainage District No. 5 Ph I	250.00	250.00	250.00	225.00	225.00	225.00	225.00	175.00	175.00	125.00
Drainage District No. 2 Ph II	295.50	295.50	295.50	24.44	48.89	18.20	18.20	18.20	18.20	18.20
Drainage District No. 4	135.00	135.00	135.00	135.00	135.00	135.00	174.00	96.00	96.00	96.00
Fire Protection District No. 1	39.00	39.00	39.00	39.00	39.00	39.00	39.00	39.00	39.00	39.00
Lakeshore Village Development Dist.	1,292.51	169.23	-	-	-	-	-	-	-	-
Lighting District No. 9	32.00	32.00	32.00	32.00	-	28.00	28.00	28.00	28.00	28.00
Lighting District No. 10	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
Lighting District No. 11	25.00	25.00	25.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
Lighting District No. 14	150.00	150.00	150.00	-	100.00	100.00	100.00	100.00	100.00	100.00
Lighting District No. 15	-	-	-	55.00	55.00	55.00	55.00	55.00	55.00	55.00
Sub-drainage No. 1 of DD No. 3	-	-	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00
Sub-drainage No. 2 of GDD 5	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00
Sub-drainage No. 3 of GDD 5	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00

**ST. TAMMANY PARISH, LOUISIANA  
PRINCIPAL SALES TAX PAYERS  
FOR THE YEAR ENDED DECEMBER 31, 2019  
(UNAUDITED)**

<u>Sales Tax District No. 3</u>		
<u>Type of Business</u>	<u>Percentage of Total</u>	<u>Total</u>
Grocery / Discount Retailer	4.91%	
Grocery / Discount Retailer	2.70%	
Building Materials	1.97%	
Grocery / Discount Retailer	1.69%	
Discount Retailer	1.64%	
Retailer	1.60%	
Building Materials	1.48%	
Grocery / Discount Retailer	1.14%	
Grocery	0.99%	
Grocery	<u>0.81%</u>	
Total - 10 largest taxpayers	18.93%	\$ 10,038,833
Total - All other taxpayers	<u>81.07%</u>	<u>42,997,929</u>
Total - All taxpayers	<u>100.00%</u>	<u>\$ 53,036,762</u>

Source: St. Tammany Parish Sheriff's office

TABLE 10

**ST. TAMMANY PARISH, LOUISIANA  
AD VALOREM TAX LEVIES AND COLLECTIONS  
LAST 10 FISCAL YEARS  
(UNAUDITED)**

<u>Fiscal Year</u>	<u>Total Tax Levied</u>	<u>Current Collection</u>		<u>Collections for Prior Years</u>	<u>Total Collections</u>	
		<u>Amount</u>	<u>Percent of Levy</u>		<u>Amount</u>	<u>Percent of Levy</u>
2019	\$ 39,759,221	\$ 37,886,564	95%	\$ 1,478,035	\$ 39,364,599	99%
2018	38,512,027	36,651,782	95%	1,495,233	38,147,015	99%
2017	37,556,036	35,481,121	94%	1,757,874	37,238,995	99%
2016	36,408,445	34,289,710	94%	1,665,913	35,955,623	99%
2015	35,338,265	33,160,821	94%	1,488,760	34,649,581	98%
2014	31,416,252	29,407,136	94%	972,781	30,379,917	97%
2013	30,309,803	28,799,239	95%	727,997	29,527,236	97%
2012	30,305,351	28,795,017	95%	223,722	30,052,599	99%
2011	27,882,232	27,411,372	98%	568,623	29,018,739	104%
2010	27,756,066	27,292,950	98%	192,553	27,979,995	101%

**Note: The St. Tammany Parish Tax Collector, which is the Sheriff's Office, is unable to provide information on which year the back taxes are for.**

**ST. TAMMANY PARISH, LOUISIANA  
DIRECT AND OVERLAPPING SALES TAX RATES  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
<b>St. Tammany Parish Direct Rate</b>										
Sales Tax District No. 3 (1)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
St. Tammany Parish Jail	-	-	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
St. Tammany Parish Courthouse	-	-	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
<b>Total Direct Rate</b>	<b>2.00</b>	<b>2.00</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>
<b>Overlapping Parish-wide Rates</b>										
State of Louisiana	4.45	4.45	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00
St. Tammany Parish School Board	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Law Enforcement District	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
<b>City, Town, and Village Rates</b>										
Slidell	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Covington	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Mandeville	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Pearl River	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
Madisonville	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Abita Springs	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Folsom	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Sun	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
<b>Other Jurisdiction Rates</b>										
Hwy 21 (Nord Du Lac)	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Rooms To Go	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Summit Fremaux Town Center	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	1.00	1.00
Camellia Square	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
Northshore Square	0.50	0.50	0.50	0.50	0.50	-	-	-	-	-
Airport Rd.	-	-	0.75	-	-	-	-	-	-	-
Hwy 59	-	-	0.75	-	-	-	-	-	-	-
Hwy 1077	-	-	0.75	-	-	-	-	-	-	-
Hwy 434	-	-	0.75	-	-	-	-	-	-	-
Hwy 1088	-	-	0.75	-	-	-	-	-	-	-

(1) This tax is not parish-wide. It is collected within the district, which is the unincorporated areas in 1986.

Source: St. Tammany Parish Sheriff's Office

**ST. TAMMANY PARISH, LOUISIANA**  
**RATIOS OF OUTSTANDING DEBT BY TYPE**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

	Governmental Activities					Business- type Activities	Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Sales Tax Bonds **	Community Disaster Loan	Revenue Bonds	Lease-Purchase Owner Financing Impact Fee Credit	Revenue Bonds **			
<b>2019</b>	\$ 6,215,000	\$ 69,667,363	\$ -	\$ 1,650,000	\$ 9,152,288	\$ 36,741,859	\$ 123,426,510	*	\$ 474
<b>2018</b>	7,180,000	37,298,304	-	1,940,000	9,387,269	37,600,420	93,405,993	0.58%	362
<b>2017</b>	7,760,929	44,800,258	-	2,215,000	9,660,698	39,175,587	103,612,472	0.69%	405
<b>2016</b>	8,521,757	52,052,004	-	2,475,000	9,746,701	39,955,587	112,751,049	0.81%	447
<b>2015</b>	11,832,584	59,105,006	-	2,725,000	10,364,660	40,700,587	124,727,837	0.90%	501
<b>2014</b>	12,713,411	65,823,008	-	2,965,000	10,734,028	41,425,587	133,661,034	1.03%	545
<b>2013</b>	13,549,238	72,186,011	-	3,190,000	9,369,014	42,135,586	140,429,849	1.13%	580
<b>2012</b>	14,345,066	72,277,518	12,231,219	3,405,000	9,411,977	42,140,586	153,811,366	1.27%	643
<b>2011</b>	15,100,893	77,656,831	12,231,219	3,610,000	9,417,166	41,812,886	159,828,995	1.44%	675
<b>2010</b>	15,816,720	80,561,145	12,231,219	3,810,000	9,522,382	41,456,886	163,398,352	1.50%	697

\* Information not available.

\*\* Presented net of premiums and discounts.

TABLE 13

**ST. TAMMANY PARISH, LOUISIANA**  
**RATIOS OF GENERAL BONDED DEBT OUTSTANDING**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

	<b>General Obligation Bonds</b>	<b>Revenue Bonds</b>	<b>Total Bonded Debt</b>	<b>Percentage of Estimated Actual Taxable Value of Property</b>	<b>Per Capita</b>
<b>2019</b>	\$ 6,215,000	\$ 1,650,000	\$ 7,865,000	0.03%	\$ 30
<b>2018</b>	7,180,000	1,940,000	9,120,000	0.04%	35
<b>2017</b>	7,760,929	2,215,000	9,975,929	0.04%	39
<b>2016</b>	8,521,757	2,475,000	10,996,757	0.05%	44
<b>2015</b>	11,832,584	2,725,000	14,557,584	0.07%	58
<b>2014</b>	12,713,411	2,965,000	15,678,411	0.08%	64
<b>2013</b>	13,549,238	3,190,000	16,739,238	0.08%	69
<b>2012</b>	14,345,066	3,405,000	17,750,066	0.09%	74
<b>2011</b>	15,100,893	3,610,000	18,710,893	0.10%	79
<b>2010</b>	15,816,720	3,810,000	19,626,720	0.10%	84

**ST. TAMMANY PARISH, LOUISIANA**  
**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**  
**AS OF DECEMBER 31, 2019**  
**(UNAUDITED)**

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable</u>	<u>Share of Overlapping Debt</u>
<b>Debt repaid with property taxes</b>			
City of Slidell	* \$ 18,329,367	100%	\$ 18,329,367
City of Covington	*** 3,797,000	100%	3,797,000
Fire Protection District No. 1	1,420,000	100%	1,420,000
Fire Protection District No. 2	3,300,000	100%	3,300,000
Fire Protection District No. 4	215,000	100%	215,000
Fire Protection District No. 9	100,000	100%	100,000
Fire Protection District No. 12	2,545,000	100%	2,545,000
Fire Protection District No. 13	1,255,000	100%	1,255,000
Northshore Harbor Center	*** 1,315,000	100%	1,315,000
Recreation District No. 1	6,465,000	100%	6,465,000
Recreation District No. 6	1,035,000	100%	1,035,000
Recreation District No. 11	1,260,000	100%	1,260,000
Recreation District No. 12	456,000	100%	456,000
Recreation District No. 14	18,385,284	100%	18,385,284
Sub-drainage District No. 3 of GDD No. 5	*** 26,000	100%	26,000
St. Tammany Parish School Board	* 256,716,424	100%	256,716,424
St. Tammany Parish Hospital Service District No. 2	*** 39,385,000	100%	39,385,000
Town of Abita Springs	*** 842,000	100%	842,000
Water District No. 2	1,255,000	100%	1,255,000
<b>Other debt</b>			
City of Covington	*** 945,000	100%	945,000
Fire Protection District No. 9	75,000	100%	75,000
Fire Protection District No. 11	124,973	100%	75,861
Fire Protection District No. 12	513,375	100%	513,375
Sewerage District No. 1	136,997	100%	136,997
St. Tammany Parish Communications District No.1	*** 5,725,000	100%	5,725,000
St. Tammany Parish School Board	* 2,000,000	100%	2,000,000
St. Tammany Parish Sheriff	* 17,525,717	100%	17,525,717
St. Tammany Parish Hospital Service District No. 2	*** 17,460,000	100%	17,460,000
Town of Abita Springs	*** 15,000	100%	15,000
Water District No. 3	2,030,597	100%	2,030,597
<b>Capital leases/notes payable</b>			
Fire Protection District No. 2	506,922	100%	506,922
Fire Protection District No. 5	369,776	100%	369,776
Fire Protection District No. 8	68,988	100%	68,988
Fire Protection District No. 11	265,458	100%	265,458
Fire Protection District No. 13	716,057	100%	716,057
Recreation District No. 14	467,482	100%	467,482
St. Tammany Parish School Board	* 960,852	100%	960,852
St. Tammany Parish Sheriff	* 198,519	100%	198,519
Town of Abita Springs	*** 335,312	100%	335,312
Town of Pearl River	*** 30,783	100%	30,783
Subtotal, overlapping debt			408,524,771
<b>Parish direct debt</b>			<u>86,684,651</u>
<b>Total direct and overlapping debt</b>			<u><u>\$ 495,209,422</u></u>

\* as of 6/30/19

\*\* as of 8/31/19

\*\*\* as of 12/31/18

Note: Since all of the above listed entities are located within our Parish, 100% of the debt is overlapping.



**ST. TAMMANY PARISH, LOUISIANA  
REVENUE BONDS - SALES TAX  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

Fiscal Year	Sales Tax District #3		
	Sales Tax Revenue	Total Debt Service (1)	Coverage
<b>2019</b>	\$ 53,036,762	\$ 4,185,686	12.67
<b>2018</b>	50,380,872	3,438,894	14.65
<b>2017</b>	47,521,110	3,441,194	13.81
<b>2016</b>	47,134,185	3,416,194	13.80
<b>2015</b>	45,410,250	3,417,244	13.29
<b>2014</b>	43,191,445	3,363,768	12.84
<b>2013</b>	40,257,950	3,314,691	12.15
<b>2012</b>	38,240,946	3,492,875	10.95
<b>2011</b>	35,076,012	3,486,375	10.06
<b>2010</b>	33,141,827	3,486,625	9.51

(1) Includes principal and interest.

**ST. TAMMANY PARISH, LOUISIANA  
DEMOGRAPHIC STATISTICS  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

<b>Fiscal Year</b>	<b>(1) Population</b>	<b>Personal Income</b>	<b>(2) Per Capita Personal Income</b>	<b>(3) Unemployment Rate</b>
<b>2019</b>	260,419	\$ *	\$ *	4.2
<b>2018</b>	258,111	16,097,350,626	62,366	4.2
<b>2017</b>	255,820	15,054,495,360	58,848	4.3
<b>2016</b>	252,389	13,990,931,826	55,434	5.0
<b>2015</b>	248,913	13,836,326,931	55,587	5.3
<b>2014</b>	245,232	12,964,680,144	52,867	5.7
<b>2013</b>	241,941	12,373,346,622	51,142	5.1
<b>2012</b>	239,139	12,082,019,697	50,523	5.2
<b>2011</b>	236,780	11,077,278,740	46,783	5.8
<b>2010</b>	234,533	10,889,836,256	46,432	5.6

\* Information not available

(1) U.S. Department of Commerce, Bureau of Census, Midyear Estimates

(2) Bureau of Economic Analysis

(3) U.S. Bureau of Labor Statistics

TABLE 17

**ST. TAMMANY PARISH, LOUISIANA  
PRINCIPAL EMPLOYERS  
CURRENT AND NINE YEARS AGO  
(UNAUDITED)**

Employer	2019			2010		
	Employees	Rank	Percentage of Total Parish Employment	Employees	Rank	Percentage of Total Parish Employment
St. Tammany Parish School Board	5,546	1	4.85%	5,445	1	5.30%
St. Tammany Parish Hospital	2,338	2	2.04%	1,679	2	1.63%
Slidell Memorial Hospital	1,523	3	1.33%	1,100	4	1.07%
Ochsner Medical Center - Northshore	970	4	0.85%	622	10	0.60%
Lakeview Regional Medical Center	900	5	0.79%	788	6	0.77%
St. Tammany Parish Sheriff's Office	706	6	0.62%	693	7	0.67%
St. Tammany Parish Government	689	7	0.60%	691	8	0.67%
Pool Corp.	400	8	0.35%		N/A	
City of Slidell	377	9	0.33%		N/A	
STARC of Louisiana Inc.	352	10	0.31%		N/A	
Walmart		N/A		1,125	3	1.09%
Hornbeck Offshore Services		N/A		1,025	5	1.00%
Southeast Louisiana Hospital		N/A		667	9	0.65%
Total - 10 largest employers	13,801		12.07%	13,835		13.45%
Total - All other employers	100,554		87.93%	89,038		86.55%
Total - All employers	114,355		100.00%	102,873		100.00%

Source: 2010: Book of Lists 2009-2010, New Orleans City Business, St. Tammany Parish Government, Bureau of Labor Statistics  
2019: Book of Lists 2018-2019, New Orleans City Business, St. Tammany Parish Government, Bureau of Labor Statistics

**ST. TAMMANY PARISH, LOUISIANA**  
**FULL-TIME EQUIVALENT PARISH GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<b>General Government</b>										
Legislative	21	24	27	27	26	27	27	26	24	22
Judicial	200	197	200	200	190	183	176	177	193	194
Executive	8	8	10	10	9	9	13	13	15	15
Elections	9	10	10	12	11	11	11	11	11	11
Financial administration	45	40	48	56	52	51	42	44	38	32
Other - unclassified	56	59	74	75	65	66	63	64	66	70
<b>Public Safety</b>	18	24	25	28	30	32	30	30	29	32
<b>Highways and Streets</b>	225	214	215	215	224	220	204	215	220	217
<b>Sanitation</b>	71	64	58	56	58	56	59	59	56	57
<b>Health and Welfare</b>	32	28	28	38	36	33	31	29	35	40
<b>Culture and Recreation</b>	3	6	4	5	5	4	4	4	3	1
<b>Economic Development</b>	-	-	-	-	-	1	1	-	-	-
<b>Transportation</b>	1	1	-	-	-	-	-	-	-	-
<b>Total Parish Employees</b>	<b>689</b>	<b>675</b>	<b>699</b>	<b>722</b>	<b>706</b>	<b>693</b>	<b>661</b>	<b>672</b>	<b>690</b>	<b>691</b>

Note: This schedule is prepared using the headcount as of the last payroll for each fiscal year presented.

**ST. TAMMANY PARISH, LOUISIANA**  
**OPERATING INDICATORS BY FUNCTION/DEPARTMENT**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
General Government/ Development (Note B)				
Planning department:				
Zoning cases	108	143	79	116
Conditional use permits	-	-	-	1
Plan reviews	5	2	1	2
Agenda items	134	123	175	170
Zoning board adjustments	47	48	42	63
Council appeals	16	20	15	18
Public Safety				
Building permits issued:				
Single family new construction	1,479	1,212	1,236	1,163
Mobile homes	131	86	88	100
Commercial construction	414	406	405	370
Residential permits (other)	3,527	5,907	5,547	5,810
Approved commercial/residential plan reviews	2,093	1,524	1,467	1,574
Code enforcement:				
Cases closed	1,390	1,315	1,799	1,995
Highways and Streets				
Capital road improvements completed:				
Number of roads	150	50	105	99
Total cost	\$ 20,178,412	\$ 4,480,110	\$ 14,408,032	\$ 10,455,866
Sanitation				
Sewerage inspection permits issued	1,990	2,090	1,886	1,933
New systems installed	170	166	118	141
Health and Welfare				
Animal services				
Animal intakes	4,422	4,054	3,814	4,071
Community Action Agency				
Households served	2,535	3,087	3,041	2,196
Culture and Recreation				
Tammany Trace visitors	187,239	188,148	187,731	180,011
Kids Konnection visitors	87,720	86,445	88,315	105,088
Fishing Pier	Note A	4,068	6,064	8,025

Note A: Information not readily available.

Note B: The Planning Department is reported as part of the Development Fund as of fiscal year 2019.

\* Fishing Pier opened in 2015.

Source: Various St. Tammany Parish Departments

TABLE 19

2015	2014	2013	2012	2011	2010
111	79	88	126	106	150
-	-	1	-	12	8
4	3	2	2	-	1
179	74	188	152	157	154
52	22	33	29	22	15
27	15	17	28	24	38
1,017	1,011	952	736	624	549
98	108	115	105	115	150
368	319	289	246	305	407
6,347	6,395	6,760	Note A	Note A	Note A
1,577	1,398	1,345	1,168	1,071	1,012
1,631	1,504	1,290	1,546	1,845	1,673
143	106	65	78	155	61
\$ 24,645,880	\$ 8,794,186	\$ 4,716,384	\$ 10,034,671	\$ 14,251,696	\$ 7,935,241
2,025	1,988	1,902	1,925	1,708	1,695
160	162	147	170	110	132
4,078	4,538	5,180	5,651	5,909	6,749
2,675	2,836	3,063	2,619	3,110	2,596
172,587	191,060	186,568	202,828	227,893	201,049
104,683	121,276	113,066	130,801	110,596	104,220
11,359	*	*	*	*	*

TABLE 20

**ST. TAMMANY PARISH, LOUISIANA**  
**GOVERNMENTAL CAPITAL ASSET STATISTICS BY FUNCTION**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
General Government										
Legislative										
Vehicles	1	3	3	3	1	2	1	3	3	2
Executive										
Vehicles	1	1	1	1	4	3	4	4	5	9
Financial Administration										
Vehicles	1	1	1	1	0	0	1	1	1	1
Other-Unclassified										
Vehicles	13	17	23	18	22	19	21	22	22	22
Tractors	1	1	0	0	0	0	0	1	1	3
Trailers	4	6	1	1	1	1	1	1	1	4
Public Safety										
Vehicles	11	30	22	26	28	25	28	24	28	29
Trailers	11	10	7	7	7	7	7	9	7	5
Highways and Streets										
Vehicles	116	109	125	128	140	135	139	136	125	111
Dump Trucks	97	83	77	78	78	73	71	70	67	70
Motorgraders	10	10	10	10	10	10	10	11	11	11
Tractors	80	80	78	65	59	56	73	79	75	66
Dozers	4	4	4	4	4	4	3	3	3	3
Excavators	71	65	68	65	63	59	54	59	53	57
Trailers	55	56	51	52	52	50	49	46	48	62
Sanitation										
Vehicles	5	11	8	5	8	4	11	16	10	10
Excavators	0	1	1	0	0	1	1	1	0	1
Trailers	1	1	0	0	0	0	0	0	0	5
Health and Welfare										
Vehicles	13	15	15	17	16	17	18	17	17	16
Trailers	2	3	3	2	3	3	3	3	3	12
Culture and Recreation										
Vehicles	2	4	2	4	4	20	8	13	22	17
Dump Trucks	0	0	0	0	0	1	0	1	1	1
Tractors	0	1	2	3	3	3	4	6	4	5
Excavators	0	0	1	1	1	1	1	1	1	1
Trailers	1	2	2	3	2	2	2	3	2	5
Total										
Vehicles	163	191	200	203	223	225	231	236	233	217
Tractors	81	82	80	68	62	59	77	86	80	74
Trailers	74	78	64	65	65	63	62	62	61	93
Dump Trucks	97	83	77	78	78	74	71	71	68	71
Motorgraders	10	10	10	10	10	10	10	11	11	11
Dozers	4	4	4	4	4	4	3	3	3	3
Excavators	71	66	70	66	64	61	56	61	54	59

Source: St. Tammany Parish Department of Finance

# SINGLE AUDIT SECTION





**Report on Internal Control over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards***

Independent Auditor's Report

**Members of the Parish Council  
St. Tammany Parish, 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of St. Tammany Parish, Louisiana (the Parish), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise St. Tammany Parish, Louisiana's basic financial statements, and have issued our report thereon dated June 25, 2020. Our report includes a reference to other auditors who audited the financial statements of Fire Protection District No. 1; Fire Protection District No. 3; Fire Protection District No. 4; Fire Protection District No. 6; Fire Protection District No. 8; Fire Protection District No. 9; Fire Protection District No. 11; Fire Protection District No. 12; Fire Protection District No. 13; Recreation District No. 11; Recreation District No. 12; Mosquito Abatement District No. 2; and the St. Tammany Parish Coroner, as described in our report on the Parish's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Parish's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Parish's internal control. Accordingly, we do not express an opinion on the effectiveness of the Parish's internal control.

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

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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 of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

This 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



A Professional Accounting Corporation

Covington, LA  
June 25, 2020

**Report on Compliance for Each Major Federal Program and  
on Internal Control Over Compliance Required by  
the Uniform Guidance**

Independent Auditor's Report

**Members of the Parish Council  
St. Tammany Parish, Louisiana**

**Report on Compliance for Each Major Federal Program**

We have audited St. Tammany Parish, Louisiana'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, 2019. The Parish's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, contracts, and the terms and conditions of its federal awards.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the Parish's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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, 2019.

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An Independently Owned Member, RSM US Alliance  
RSM US Alliance member firms are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each is separate and independent from RSM US LLP. RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Members of RSM US Alliance have access to RSM International resources through RSM US LLP but are not member firms of RSM International.

## **Report on Internal Control Over Compliance**

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



A Professional Accounting Corporation

Covington, LA  
June 25, 2020

**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Findings and Questioned Costs**  
**For The Year Ended December 31, 2019**

**SECTION I. SUMMARY OF AUDITOR’S RESULTS**

*Financial Statements*

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No

*Federal Awards*

Internal controls over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None reported
Type of auditor’s report issued on compliance for major programs:	Unmodified
• Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?	No

Identification of major programs:

<u>PROGRAM</u>	<u>CFDA No.</u>
CDBG -Disaster Recovery Grants – Pub. L. No. 113-2 Cluster	14.269/14.272
Hazard Mitigation Grant Program (HMGP)	97.039

Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee:	Yes

**SECTION II. FINANCIAL STATEMENT FINDINGS**

No matters were reported.

**SECTION III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

No matters were reported.

**ST. TAMMANY PARISH, LOUISIANA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - PRIMARY GOVERNMENT**  
**For the Year Ended December 31, 2019**

Fed Grantor	Pass Through Grantor	Identifying	Amounts
Fed Office	CFDA Title	Pass Through	Provided to
Program Title	CFDA #	Number	Sub-recipients
			Expenditures
<b>U.S. DEPT. OF COMMERCE</b>			
Passed through LA Department of Natural Resources -			
<b>NOAA</b>	<b>Coastal Zone Management Administration Awards</b>	11.419	
	Local Coastal Zone Program Implementation	LaGov 2000426718	\$ 15,457 \$ -
<b>U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT</b>			
Direct Awards			
<b>Community Development Block Grants/Entitlement Grants</b>			
	FY 2012 CDBG Entitlement Grant	14.218	
	FY 2013 CDBG Entitlement Grant	B-12-UC-22-0002	7,109 -
	FY 2015 CDBG Entitlement Grant	B-13-UC-22-0002	877 -
	FY 2016 CDBG Entitlement Grant	B-15-UC-22-0002	27 -
	FY 2017 CDBG Entitlement Grant	B-16-UC-22-0002	54,371 42
	FY 2018 CDBG Entitlement Grant	B-17-UC-22-0002	286,891 35,987
	FY 2018 CDBG Entitlement Grant	B-18-UC-22-0002	239,097 169,500
	<b>Total Community Development Block Grants/Entitlement Grants</b>		<b>588,372 205,529</b>
<b>Supportive Housing Program</b>			
	Supportive Housing Program FY 2018/2019	14.235	
	Supportive Housing Program FY 2019/2020	LA0133L6H061710	70,250 -
	<b>Total Supportive Housing Program</b>	LA0133L6H061811	<b>81,787 -</b>
			152,037 -
<b>Continuum of Care Program</b>			
	Transition to Housing	14.267	
		LA0326L6H061800	30,537 -
<b>CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster</b>			
Direct Awards			
<b>Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)</b>			
	St. Tammany Advanced Campus - Safe Room - Family Promise	14.269	
		B-13-US-22-0002	816,247 -
Passed through LA Division of Administration's Office of Community Development -			
<b>National Disaster Resilience Competition</b>			
	LA SAFE - CDBG DR National Disaster Resilience Program	14.272	
	<b>Total CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster</b>	B-13-DS-22-0002	14,314 -
			<b>830,561 -</b>
Passed through LA Department of Social Services -			
<b>Emergency Solutions Grants Program</b>			
	Emergency Solutions Grants Program FY 2017-2019	14.231	
	Emergency Solutions Grants Program FY 2018-2020	ESG2017/2019	72,097 16,000
	<b>Total Emergency Solutions Grants Program</b>	ESG2018/2020	<b>30,380 -</b>
			102,477 16,000
<b>U.S. DEPT. OF THE INTERIOR</b>			
Direct Awards			
<b>Coastal Program</b>			
	Cypress Bayou Tree Planting	15.630	
		F18AC00192	17,684 -
Passed through LA Department of Wildlife and Fisheries -			
<b>Sport Fish Restoration Program</b>			
	Wallop-Breaux Sport Fish Restoration Act	15.605	
		16-01-00-86-6	4,448 -
<b>U.S. DEPT. OF JUSTICE</b>			
Direct Awards			
<b>COAP Comprehensive Opioid Abuse Site-Based Program</b>			
	Opioid Site Based Intervention Program FY 17	16.838	
		2017-AR-BX-K011	33,185 -
<b>U.S. DEPT. OF TRANSPORTATION</b>			
Direct Awards			
<b>FAA Airport Improvement Program</b>			
	Airport Improvement Program - Airport Lighting	20.106	
		3-22-0012-009-2017	25,492 -
<b>FTA Federal Transit Formula Grants</b>			
	2012 5307 Urban Transit Operations	20.507	
	2013 5307 Urban Transit Operations	FTA-LA-90-X406	4,138 -
	2016 5307 Urban Transit Operations	FTA-LA-90-X415	47,997 -
		FTA-LA-90-X445	1,304,894 -
	<b>Total Federal Transit Formula Grants</b>		<b>1,357,029 -</b>
Passed through LA Department of Transportation and Development -			
<b>FHWA Transportation Alternative Program</b>			
	Camp Salmen Trace Connect	20.205	
		H.006599	45,840 -
<b>FTA Formula Grants for Rural Areas</b>			
	Rural Transportation	20.509	
	Rural Transportation	RU-18-52-19	101,587 -
		RU-18-52-20	112,574 -
	<b>Total Formula Grants for Rural Areas</b>		<b>214,161 -</b>

**ST. TAMMANY PARISH, LOUISIANA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - PRIMARY GOVERNMENT**  
**For the Year Ended December 31, 2019**

Fed Grantor	Pass Through Grantor	Identifying	Amounts	
Fed Office	CFDA Title	Pass Through	Provided to	
Program Title	CFDA #	Number	Expenditures	Sub-recipients
<b>NATIONAL ENDOWMENT FOR THE ARTS</b>				
Passed through Arts Council of Greater Baton Rouge -				
<i>Promotion of the Arts Partnership Agreements</i>				
Poetry Out Loud	45.025	Poetry Out Loud 2019	201	-
<b>ENVIRONMENTAL PROTECTION AGENCY</b>				
<b>Direct Awards</b>				
<i>Gulf of Mexico Program</i>				
Pollution Source Tracking for Bayou Liberty	66.475	MX-00D43316-0	17,368	-
Pollution Source Tracking for Abita Watershed		MX-00D43316-0	71,780	-
<i>Total Gulf of Mexico Program</i>			<u>89,148</u>	-
Passed through The Lake Pontchartrain Basin Restoration Program -				
<i>Lake Pontchartrain Basin Restoration Program</i>				
Pollution Source Tracking for Bayou Liberty	66.125	BR-01F04801	1,487	-
Pollution Source Tracking for Pontchitola Creek Watershed		BR-01F22601	30,114	-
<i>Total Lake Pontchartrain Basin Restoration Program</i>			<u>31,601</u>	-
<b>U.S. DEPT. OF HEALTH AND HUMAN SERVICES</b>				
Passed through Louisiana Department of Health & Hospitals -				
<i>Public Health Emergency Preparedness Aligned Cooperative Agreements</i>				
FY 2019 SNS/CRI Program	93.074	LaGov 2000372444	21,872	-
Passed through Louisiana Association of Community Action Partnerships -				
<i>Low-Income Home Energy Assistance Program</i>				
LIHEAP FY 2017	93.568	DHHS 2017	4,596	-
LIHEAP FY 2018		DHHS 2018	62,229	-
LIHEAP FY 2019		DHHS 2019	887,855	-
<i>Total Low-Income Home Energy Assistance Program</i>			<u>954,680</u>	-
Passed through Louisiana Department of Labor -				
<i>Community Services Block Grant</i>				
CSBG FY18	93.569	2000303048	301,221	65,378
CSBG FY19		2000370860	98,945	-
<i>Total Community Services Block Grant</i>			<u>400,166</u>	<u>65,378</u>
<b>U.S. DEPT. OF HOMELAND SECURITY</b>				
Passed through LA Governor's Office of Homeland Security and Emergency Preparedness -				
<i>Flood Mitigation Assistance</i>				
FMA-PJ-06-LA-2013-011	97.029	EMT-2014-FM-E003	542,726	-
FMA-PJ-06-LA-2013-012		EMT-2014-FM-E003	151,675	-
FMA-PJ-06-LA-2014-014		EMT-2014-FM-E004	123,529	-
FMA-PJ-06-LA-2014-013		EMT-2014-FM-E004	70,330	-
FMA-PJ-06-LA-2015-014		EMT-2015-FM-E003	302,630	-
FMA-PJ-06-LA-2016-018		EMT-2016-FM-E005	472,598	-
<i>Total Flood Mitigation Assistance</i>			<u>1,663,488</u>	-
<i>Disaster Grants - Public Assistance (Presidentially Declared Disasters)</i>				
Tropical Storm Nate	97.036	EM-3392	505	-
Hurricane Katrina		DR-4080	24	-
<i>Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)</i>			<u>529</u>	-
<i>Hazard Mitigation Grant</i>				
1786-103-0006	97.039	Project #172	254,192	-
1603-103-0061		Project #366	11,669	-
1791-103-0005		Project #0007	802,342	-
Fritchie Marsh Hydrologic Restoration - W14		Project #0016	28,063	-
<i>Total Hazard Mitigation Grant</i>			<u>1,096,266</u>	-
<i>Emergency Management Performance Grants</i>				
2018 EMPG - OEP Operations	97.042	EMT-2018-EP-00003-S01	42,601	-
<i>Homeland Security Grant Program</i>				
FY 2016 State Homeland Security Grant	97.067	EMW-2016-SS-00018-S01	695	-
FY 2017 State Homeland Security Grant		EMW-2017-SS-00058-S01	53,955	-
FY 2018 State Homeland Security Grant		EMW-2018-SS-00016-S01	25,228	-
<i>Total Homeland Security Grant Program</i>			<u>79,878</u>	-
			<b>\$ 7,797,710</b>	<b>\$ 286,907</b>



**ST. TAMMANY PARISH, LOUISIANA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – PRIMARY GOVERNMENT**  
**For the Year Ended December 31, 2019**

**NOTE A**

**BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of St. Tammany Parish Government (the Parish) under programs of the federal government for the year ended December 31, 2019. The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of the Parish, it is not intended to and does not present the net position, changes in net position, or cash flows of the Parish.

**DESCRIPTION OF GRANTS**

The majority of Federal Assistance received by the Parish is in the form of flow-through grants that pass through a state agency prior to reaching the Parish. Among these are the Community Services Block Grant, Community Development Block Grant, Hazard Mitigation Grant, and the Weatherization Assistance for Low-Income Persons Grant. Other Federal Assistance is received directly by the Parish, such as the Federal Transit Formula Grant and the Supportive Housing Program.

**NOTE B**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Expenditures of Federal Awards has been prepared on the modified accrual basis of accounting. Grant revenues are recorded, for financial reporting purposes, when the Parish has met the cost reimbursement or funding requirements for the respective grants. Expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

St. Tammany Parish has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**ACCRUED REIMBURSEMENT**

Various reimbursement procedures are used for Federal Awards received by the Parish. Consequently, timing differences between expenditures and program reimbursements exist at the beginning and end of the year. Accrued revenue represents an excess of expenditures over cash reimbursements received. Unearned revenue represents an excess of cash reimbursements over expenditures.

**NOTE C**

**SUB-RECIPIENTS**

During 2019, the Parish made payments, to sub-recipients out of funds received under Community Development Block Grants as follows (accrual basis):

<b>CFDA</b>	<b>GRANTS</b>	<b>SUB-RECIPIENTS</b>	<b>AMOUNT</b>
14.218	Community Development Block Grant	Volunteers of America	\$ 16,349
14.218	Community Development Block Grant	Family Promise	49,500
14.218	Community Development Block Grant	Habitat for Humanity – West	25,000
14.218	Community Development Block Grant	STAR Transit Voucher Program	39,680
14.218	Community Development Block Grant	NAMI Day Center	75,000
14.231	Emergency Solutions Grant	Northlake Homeless Coalition	16,000
93.569	Community Service Block Grant	Boys and Girls Club	16,405
93.569	Community Service Block Grant	St. Bernard Parish Government Workforce	19,455
93.569	Community Service Block Grant	Habitat for Humanity- East	2,930
93.569	Community Service Block Grant	Upward Community Services	19,875
93.569	Community Service Block Grant	Community Christian Concerns	6,713
	Total Payments to Sub-Recipients		<u>\$ 286,907</u>

**NOTE D**

**LOANS OUTSTANDING**

During 2019, the Parish paid \$55,000 on the outstanding Capitalization Grants for Clean Water State Revolving Funds Loan under CFDA 66.458. As of December 31, 2019, \$435,563 remains outstanding. The interest rate is .95% and final payment is due June 1, 2030. This loan balance is not presented in the Schedule as the loan has no significant compliance requirements other than repayment.



**ST. TAMMANY PARISH**

**PATRICIA P. BRISTER**  
PARISH PRESIDENT

**ST. TAMMANY PARISH, LOUISIANA**  
**Summary Schedule of Prior Audit Findings**  
**For the Year Ended December 31, 2019**

**None.**



**AGREED-UPON PROCEDURES REPORT  
St. Tammany Parish Government**

**Independent Accountant's Report  
on Applying Agreed-Upon Procedures**

**For the Period of January 1, 2019 - December 31, 2019**

To the Members of the Parish Council  
St. Tammany Parish Government and  
The Legislative Auditor, State of Louisiana

We have performed the procedures enumerated below as they are a required part of the engagement. We are required to perform each procedure and report the results, including any exceptions. Management is required to provide a corrective action plan that addresses all exceptions noted. For any procedures that do not apply, we have marked "not applicable."

Management of St. Tammany Parish Government (the Government) is responsible for its financial records, establishing internal controls over financial reporting, and compliance with applicable laws and regulations. These procedures were agreed to by management of the Government and the Legislative Auditor, State of Louisiana, solely to assist the users in assessing certain controls and in evaluating management's assertions about the Government's compliance with certain laws and regulations during the period of January 1, 2019 through December 31, 2019, in accordance with Act 774 of the 2014 Regular Legislative Session of the Louisiana Legislature. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and results are as follows:

***Written Policies and Procedures (follow-up)***

---

Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):

- a) ***Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)***, including (1) allowable business uses (including a prohibition on cash advances), and (2) required approvers of statements.

- b) **Travel and expense reimbursement**, including dollar thresholds by category of expense.

Results: No exceptions noted.

### ***Collections (follow-up)***

---

1. Obtain a listing of deposit sites (i.e., a physical location where a deposit is prepared and reconciled) for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select five deposit sites (or all deposit sites if less than 5).

Results: No exceptions noted.

2. For each deposit site selected, obtain a listing of collection locations (i.e., a physical location where cash is collected) and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

- a) Employees who are responsible for cash collections do not share cash drawers/registers.
- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.
- c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.

Results: No exceptions noted.

3. Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select four additional accounts (or all accounts if less than five).

Results: No exceptions noted.

4. Randomly select two deposit dates for each of the 5 bank accounts selected under #3 above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:
  - a) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).

Results: We noted that of the eight deposits tested, one item within one deposit was not made within one business day.

### ***Board Oversight (follow-up)***

---

1. Obtain and inspect the board/finance committee minutes for the fiscal period, and:
  - a) Observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds.
  - b) Observe that the annual audit report was presented either by the auditor or the finance committee to the Council as a whole.

Results: No exceptions noted.

### ***Ethics (follow-up)***

---

1. Obtain a listing of employees/elected officials and obtain management's representation that the listing is complete. Randomly select five employees/officials, obtain ethics documentation from management, and:
  - a. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.

Results: We noted no evidence of signature verification that the selected employees had read the Government's ethics policy during the fiscal period.

### ***Payroll and Personnel***

---

1. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select five employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

Results: No exceptions noted.

2. Randomly select one pay period during the fiscal period. For the five employees/officials selected under #1 above, obtain attendance records and leave documentation for the pay period, and:
  - a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)
  - b) Observe that supervisors approved the attendance and leave of the selected employees/officials.
  - c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

Results: No exceptions noted.

3. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulative leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.

Results: No exceptions noted.

4. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

Results: No exceptions noted.

### ***Information Technology Disaster Recovery/Business Continuity***

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1. Obtain and inspect the entity's written policies and procedures over information technology disaster recovery/business continuity (or the equivalent contractual terms if IT services are outsourced) and observe that they address (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

Results: No exceptions noted.

2. Perform the following sub-procedures, verbally discuss the results with management, and report “We performed the procedure and discussed the results with management.”
  - a) Obtain and inspect the entity’s most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.
  - b) Obtain and inspect the entity’s most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past three months.
  - c) Obtain a listing of the entity’s computers currently in use, and their related locations, and management’s representation that the listing is complete. Randomly select five computers and observe while management demonstrates that the selected computers have active antivirus software and that the antivirus, operating system, and accounting system software are the most recent versions available (i.e. up-to-date).

Results: We performed the procedure and discussed the results with management.

### ***Sexual Harassment***

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1. Obtain and inspect the entity’s written sexual harassment policies and procedures and observe that they address all requirements of Louisiana Revised Statutes (R.S.) 42:342-344, including agency responsibilities and prohibitions; annual employee training; and annual reporting requirements.

Results: No exceptions noted.

2. Obtain a listing of employees/elected officials/board members employed during the fiscal period and management’s representation that the listing is complete. Randomly select five employees/elected officials/board members, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/elected official/board member completed at least one hour of sexual harassment training during the calendar year.

Results: No exceptions noted.

3. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity’s premises if the entity does not have a website).

Results: No exceptions noted.

4. Obtain the entity’s annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1<sup>st</sup>, and observe that it includes the applicable requirements of R.S. 42:344.

Results: We obtained the annual sexual harassment report for the current fiscal period and noted it was not dated on or before February 1<sup>st</sup>. The report included the applicable requirements.



This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to perform, and did not perform, an examination or review, the objective of which would be the expression of an opinion or conclusion. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Government and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

A handwritten signature in cursive script that reads "LaPorte".

A Professional Accounting Corporation

Covington, LA  
June 25, 2020



## ST. TAMMANY PARISH

MICHAEL B. COOPER  
PARISH PRESIDENT

June 30, 2020

Louisiana Legislative Auditor  
1600 N. 3<sup>rd</sup> Street  
Baton Rouge, LA 70804

RE: Act 774 Agreed Upon Procedures

St. Tammany Parish Government provides the following responses relative to the results of the fiscal year 2019 Act 774 Agreed-Upon Procedures engagement.

### Collections

- Procedure 4a
  - For the deposit noted, 1 item for \$50 within the deposit totaling \$600 (\$100 in cash, \$500 in checks) was remitted by the department to Finance at 5 business days after collection. Finance deposited on the next day after receipt of the funds. Administration will reiterate the need for cash to be remitted to Finance and deposited within one business day.

### Ethics

- Procedure 1a
  - A copy of the Parish's ethics policy can be obtained either from Human Resources or by employees accessing the document on the intranet. Employees are made aware of the policy at the time of hire. Employees, while not having verified annually by signature, understand the St. Tammany Parish Government Ethics policy and that is substantially similar to the Code of Ethics for Louisiana public servants. A form has been created to ensure that employees who attend live ethics training may attest by signature that they understand the St. Tammany Parish Government policy. Further, Human Resources will monitor the recordation of employee mandatory training compliance through the Human Resources module of our accounting software.

### Sexual Harassment

- Procedure 4
  - The Director of Human Resources complied with February 1 deadline as set by State legislation for purposes of reviewing the Parish's Sexual Harassment policy for compliance and to extract and post those parts of the policy to the St. Tammany Parish Government website as required. Although the 2019 data for the required report was available, a formal report was not prepared prior to February 1, 2020. Further, with no legislative instruction regarding to whom to send the report, Human Resources had no supervisory body for which to send the report. In the future, Human Resources will prepare a formal annual report before February 1 and provide to Administration.