



2020

St. Tammany Parish, Louisiana

Comprehensive Annual Financial Report
For the year ended December 31, 2020

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, 2020



Michael B. Cooper
Parish President

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	Cheryl 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, 2020**

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**ST. TAMMANY PARISH GOVERNMENT
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INTRODUCTORY SECTION





ST. TAMMANY PARISH

MICHAEL B. COOPER
PARISH PRESIDENT

June 28, 2021

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, 2020 is submitted herewith. This report represents a comprehensive picture of the Parish's financial activities during 2020 and the financial condition of its various funds at December 31, 2020. 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, 2020. 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 opsy 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 (6.8%) remained lower than the average rate for the State of Louisiana (8.3%). The number of residential permits increased by 7%, while the number of commercial building permits decreased by 48% as a result of the COVID pandemic. Total sales and sales tax collections in the Parish increased by 7.4%.

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 \$17,103,273 (120.7 percent of revenues and 122.1 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 \$11,798,933. 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 approximately 2.74%. 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.

- Unified Development Code (UDC) Re-Write – The current Code is out of date, inconsistent, and not user friendly. The Parish has entered into a contract with the team of Fairway Consulting (John Catalonotto) and Villavaso & Associates (Steve Villavaso) to update the Code by removing conflicts, inconsistencies, and to provide best practices as it relates to the physical development of the Parish. In addition to the team of consultants, input will be gathered from Council members, builders, developers and engineers. The Code Re-Write is scheduled to be completed and implemented in the first quarter of 2022.
- New Directions 2040-The St. Tammany Parish Comprehensive Plan – This plan will take a comprehensive, in-depth look at how the Parish is developing and how citizens, residents, and the Parish Government ultimately envision the development and evolution of the Parish in the future. The St. Tammany Parish Planning and Development Department is leading this plan with assistance from a 21-person steering committee. The Parish has entered into a contract with a team led by Asakura Robinson to spearhead, facilitate, and execute the various phases of the plan. Public engagement began in November 2020 and the final plan is scheduled to be considered for adoption by the St. Tammany Parish Council in December 2021.
- Hwy 1077/Goodbee Corridor Study – The Regional Planning Commission along with the Parish is preparing a land use and transportation study for the area along the LA 1077 corridor in the Goodbee and western St. Tammany Parish areas. A team led by Digital Engineering has been hired as consultants on this study. The purpose of the planning study is to determine the high-level costs, feasibility, and potential environmental concerns of a roadway capacity project for LA 1077 from US 190 in Goodbee south to I-12. The need for the analysis results from increased traffic resulting from population growth and development in this area of St. Tammany. The consultants held a public meeting in late April 2021 at Coquille Park where approximately 50 people attended to learn about the data collection efforts and the next steps. Another public meeting will be held at Coquille Park in early July 2021 to review the conceptual improvements. The study is scheduled to be completed in August 2021.
- Watershed Initiative – Following the great floods of 2016, Governor John Bel Edwards issued an Executive Order that charged state agencies with coordinating statewide flood risk management efforts through a regional watershed approach and centering decision-making through shared waterways across multiple jurisdictional boundaries. St. Tammany Parish is part of Region 7 and is represented on the Region 7 Steering Committee. The state will score and award projects for funding in the summer of 2021, and the Regional Steering Committees will also vote to award additional projects specific to Region 7. Local and Regional award recommendations in Round 1 are the City of Slidell – Dellwood drainage pump station; the City of Slidell – Lee Street drainage pump; and the East Slidell Ring Levee.

- GoMESA Projects – Approximately \$25M will be allocated to flood protection and coastal erosion projects such as Tchefuncte Habitat Restoration; Mandeville Lakefront Wetlands Restoration; Lock No. 1 Boat Launch Restoration; Pearl River Diversion Canal Restoration; Davis Canal Restoration; Lower Tchefuncte Breakwater Restoration; Slidell Pier Breakwater Restoration; Northshore Living Shorelines; Slidell Breakwater Restoration; Materials of Opportunity; Wetlands Plan; Salt Bayou Marsh Creation; and Carr Dr. Hydrology Restoration.
- Tammany Utilities Infrastructure Projects – Several infrastructure projects are planned for Tammany Utilities, such as, expansions of the West St. Tammany Regional Wastewater Treatment Plant, the Goodbee Regional Wastewater Treatment Plant, and the Cross Gates Wastewater Treatment Plant; the creation of the Hwy. 11 Opportunity Zone Sewer and Water System (a regional sewer and water system); improvements to the Cross Gates Water System in the form of a water tower; and the Timber Branch II Decommissioning.
- Sustainable Growth Study – St. Tammany Parish has entered into a contract with Richard C. Lambert Consultants to provide engineering design services, to study in detail the hydrology and hydraulics of the three drainage basins affecting the study area (south of I-12, east of US 190, west of Hwy. 59, and north of Sharp Rd.) which include Ponchitolawa Creek/Little Creek, Bayou Tete L'Ours, and Bayou Chinchuba.
- Safe Haven – The Safe Haven Health Center, operated by Start Corp., has opened, and the community response has been tremendous. The clinic is providing primary health care as well as outpatient mental healthcare to Medicaid patients. We are already looking at ways to expand services offered at the clinic to meet the needs of the community.

The groundbreaking for the Safe Haven Training and Education Center took place in May 2021. The event welcomed community partners including Governor Edwards, Archbishop Aymond, and Safe Haven Foundation Chairman Jack Donahue. We expect the Center to open in the winter of 2022 and will house NAMI St. Tammany Administrative Offices, as well as a 50-person training space. This will be the first new construction on campus since the 1970s, a visual sign of the progress the Parish is making with the campus.

The Parish will begin to design the infrastructure projects funded by the LA Safe Grant this summer. The \$5.3 million grant is a resiliency grant, awarded to Safe Haven by the State of Louisiana. The projects include stormwater management, the campus entrance, sidewalks/trails, road intersections, and wayfinding.

Many improvements are on the horizon. The Safe Haven Crisis Center is receiving finishing touches. We hope to celebrate the opening this summer of 2021. In addition, the Parish purchased approximately 45 acres adjacent to the Safe Haven Campus from Pelican Park. The six structures on the property will be renovated and turned into Veterans Housing. The Parish plans to begin design for this project by the end of 2022.

Relevant Financial Policies

The Parish has adopted a comprehensive set of financial policies. During fiscal year 2020, management of the Parish had to enact additional policies and procedures in response to the COVID pandemic. From March 30, 2020 to May 14, 2020, employees were required to shelter in place, unless essential job duties were necessary to be performed. Non-exempt employees were compensated for time not worked due to COVID. In addition to the cost of this leave, expenditures increased during subsequent Phases for specific activities related to COVID response and mitigation. The Parish was able to recoup the majority of the expenses from CARES Act funds.

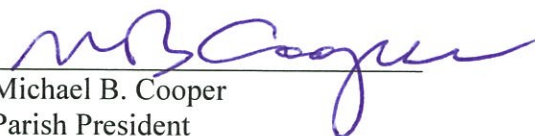
Awards and Acknowledgements

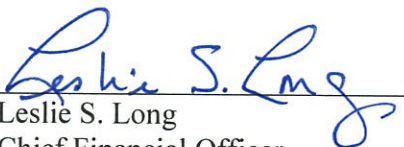
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to St. Tammany Parish Government for its CAFR for the fiscal year ended December 31, 2019. This was the seventeenth consecutive year that the Parish 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.

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**

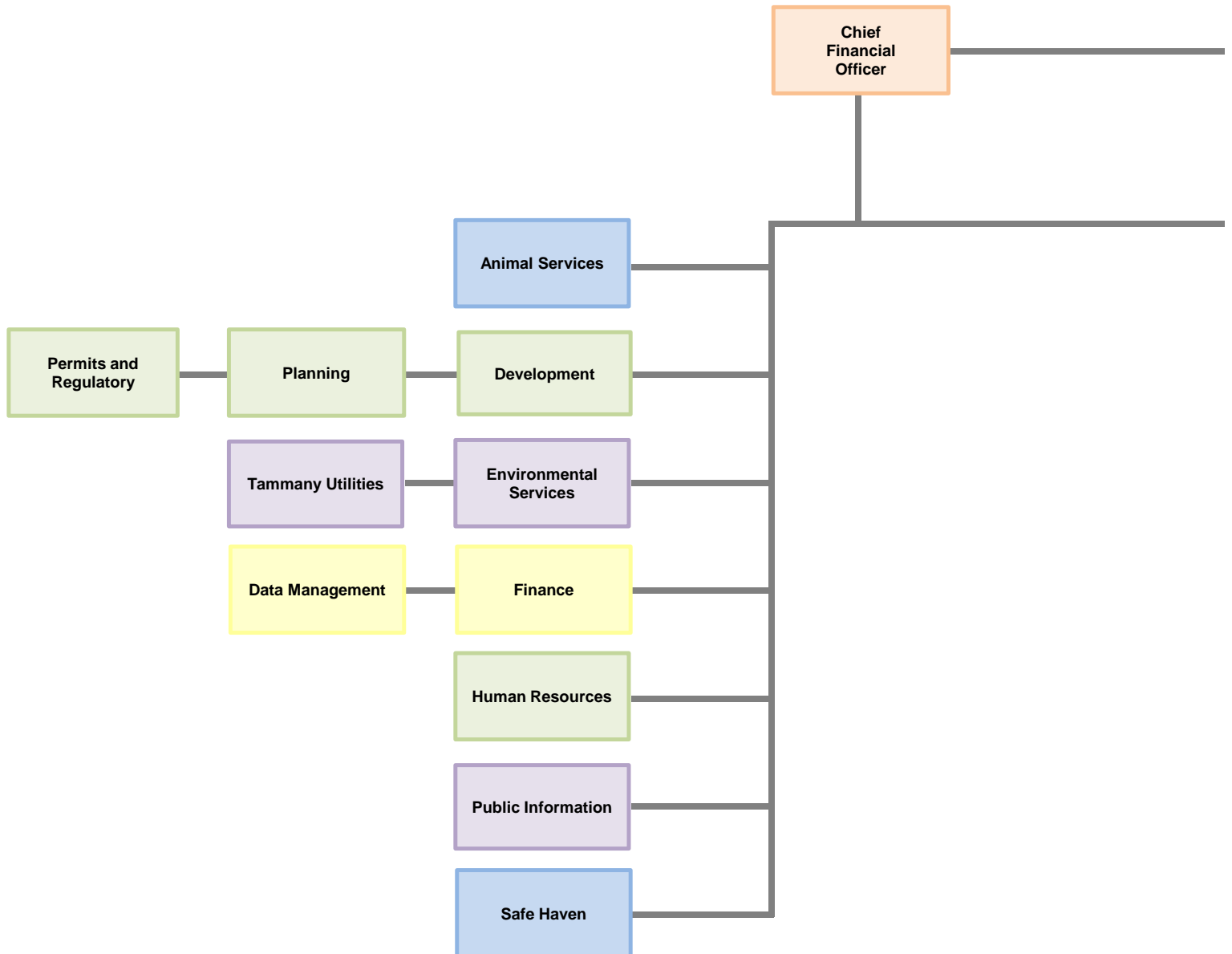
For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

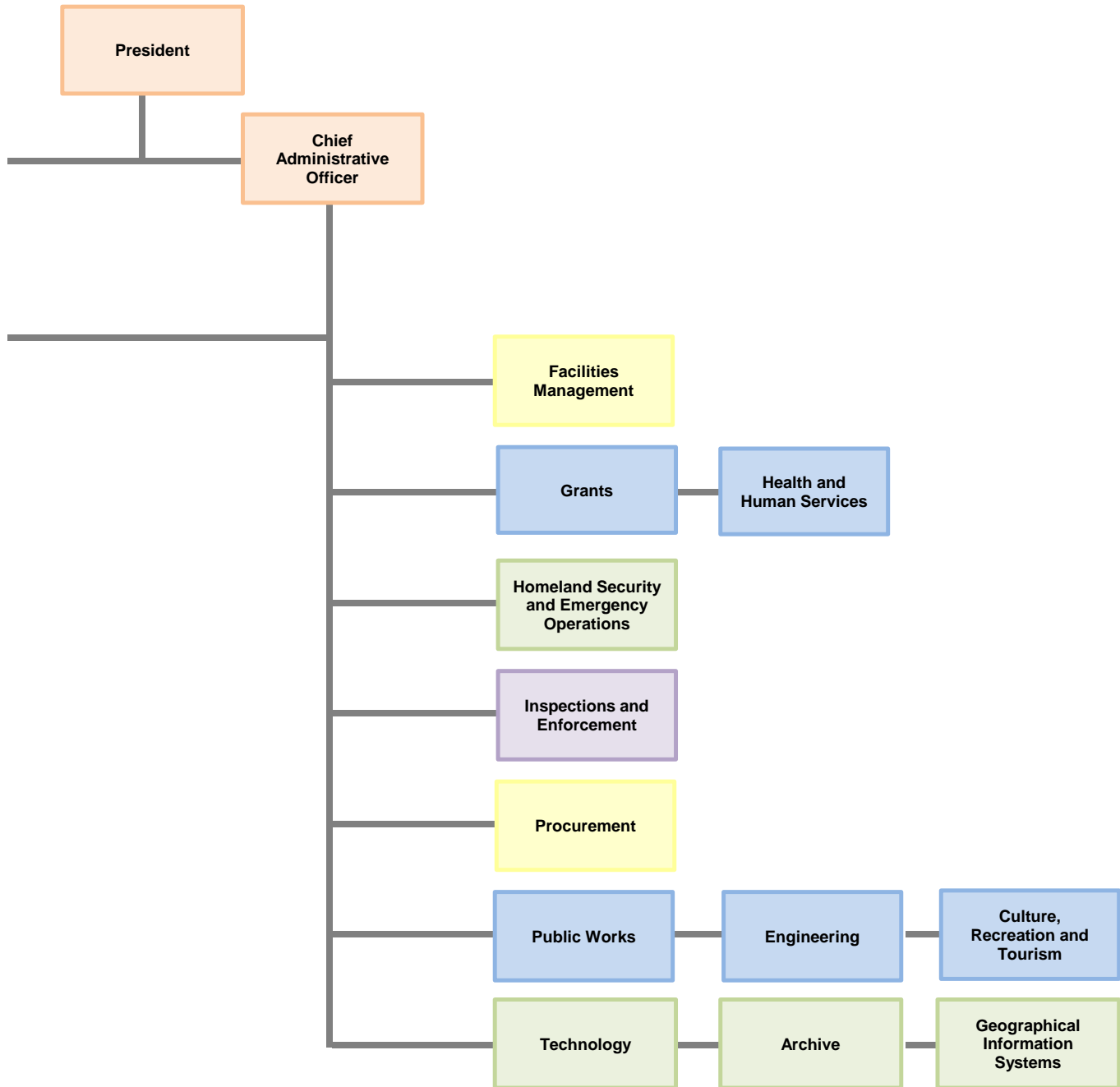
December 31, 2019

Christopher P. Morill

Executive Director/CEO

**ST. TAMMANY PARISH
EXECUTIVE BRANCH
2020 ORGANIZATIONAL CHART**





**ST. TAMMANY PARISH GOVERNMENT
PRINCIPAL OFFICIALS**

As of December 31, 2020

President

Michael B. Cooper

Parish Council Members

Marty Dean	District 1
David R. Fitzgerald	District 2
Martha J. Cazaubon	District 3
Michael Lorino, Jr.	District 4
Rykert Toledano, Jr.	District 5
Cheryl Tanner	District 6
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Chris Canulette	District 8
Mike M. Smith	District 9
Maureen O'Brien	District 10
Steve Stefancik	District 11
Jerry Binder	District 12
Jake A. Airey	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, 2020, 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 61%, 57%, 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, 2020 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, 2021 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 Professional Accounting Corporation

Covington, Louisiana
June 25, 2021

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ST. TAMMANY PARISH, LOUISIANA
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended December 31, 2020

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, 2020. 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 \$681,502,248 (*net position*). Of this amount, \$46,829,931 (*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 \$7,842,974. Parish revenues increased by 17.9%, while expenses increased by 15.1%.
- As of the close of the current fiscal year, St. Tammany Parish's governmental funds reported combined ending fund balances of \$282,526,694, an increase of \$24,176,568 in comparison with the prior year. Approximately 82.0% of this total amount, or \$231,670,745, constitutes restricted fund balance, which can only be used for specific purposes. Another 11.4%, or \$32,269,037, 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 \$17,103,273, or approximately 122.1% 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.

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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 eighty-nine 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-four 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)
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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 \$681,502,248 at the close of the most recent fiscal year.

The largest portion of the Parish's net position (58.7%) 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 (34.5%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$46,829,931 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>2020</i>	<i>2019</i>	<i>2020</i>	<i>2019</i>	<i>2020</i>	<i>2019</i>
Current and other assets	\$373,945,879	\$347,057,000	\$33,894,721	\$29,858,421	\$ 407,840,600	\$376,915,421
Capital assets, net	448,800,729	454,668,535	37,324,441	37,411,600	486,125,170	492,080,135
Total assets	822,746,608	801,725,535	71,219,162	67,270,021	893,965,770	868,995,556
Total deferred outflows of resources	10,017,698	18,464,874	2,057,248	3,412,406	12,074,946	21,877,280
Long-term liabilities outstanding	116,364,873	118,051,925	35,852,950	39,257,939	152,217,823	157,309,864
Other liabilities	55,816,575	54,361,572	3,728,300	3,276,968	59,544,875	57,638,540
Total liabilities	172,181,448	172,413,497	39,581,250	42,534,907	211,762,698	214,948,404
Total deferred inflows of resources	11,350,390	2,102,917	1,425,380	162,241	12,775,770	2,265,158
Net position:						
Net investment in capital assets	397,176,355	380,179,279	2,635,621	1,852,005	399,811,976	382,031,284
Restricted	232,383,160	208,637,081	2,477,181	2,408,664	234,860,341	211,045,745
Unrestricted	19,672,953	56,857,635	27,156,978	23,724,610	46,829,931	80,582,245
Total net position	\$649,232,468	\$645,673,995	\$32,269,780	\$27,985,279	\$681,502,248	\$673,659,274

ST. TAMMANY PARISH, LOUISIANA
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The Parish's overall net position increased \$7,842,974 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 increased the Parish's net position by \$3,558,473.

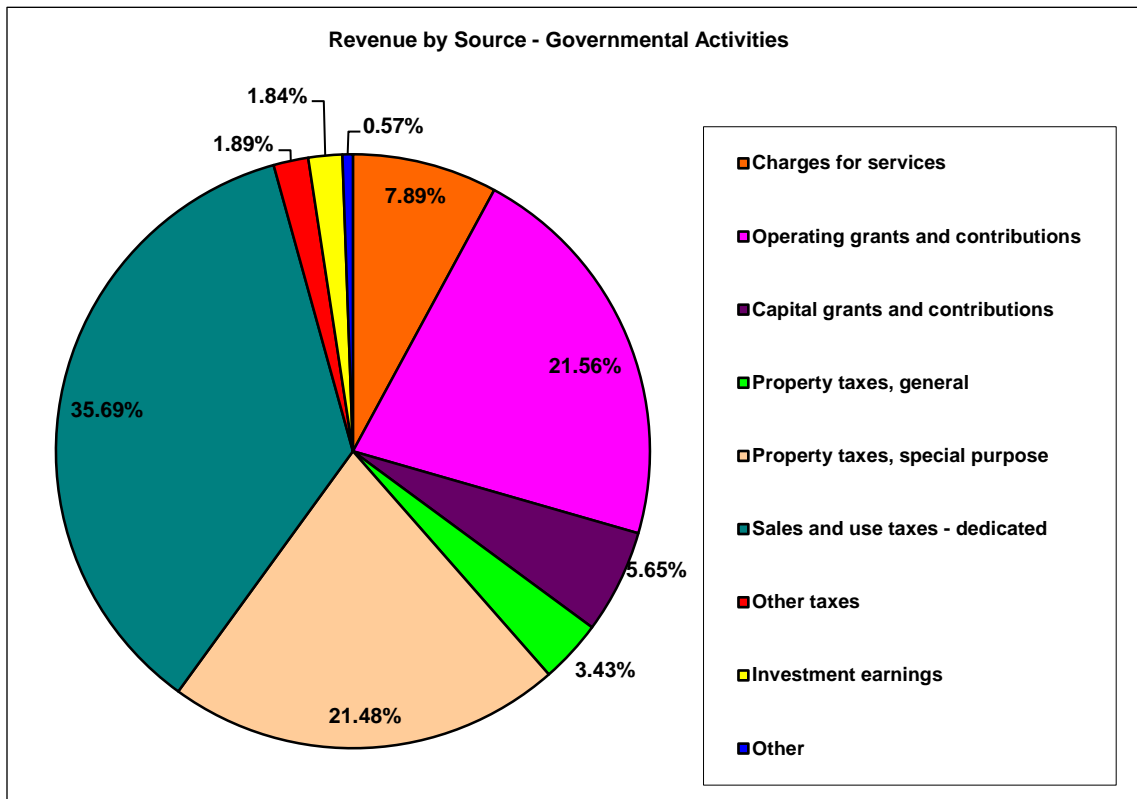
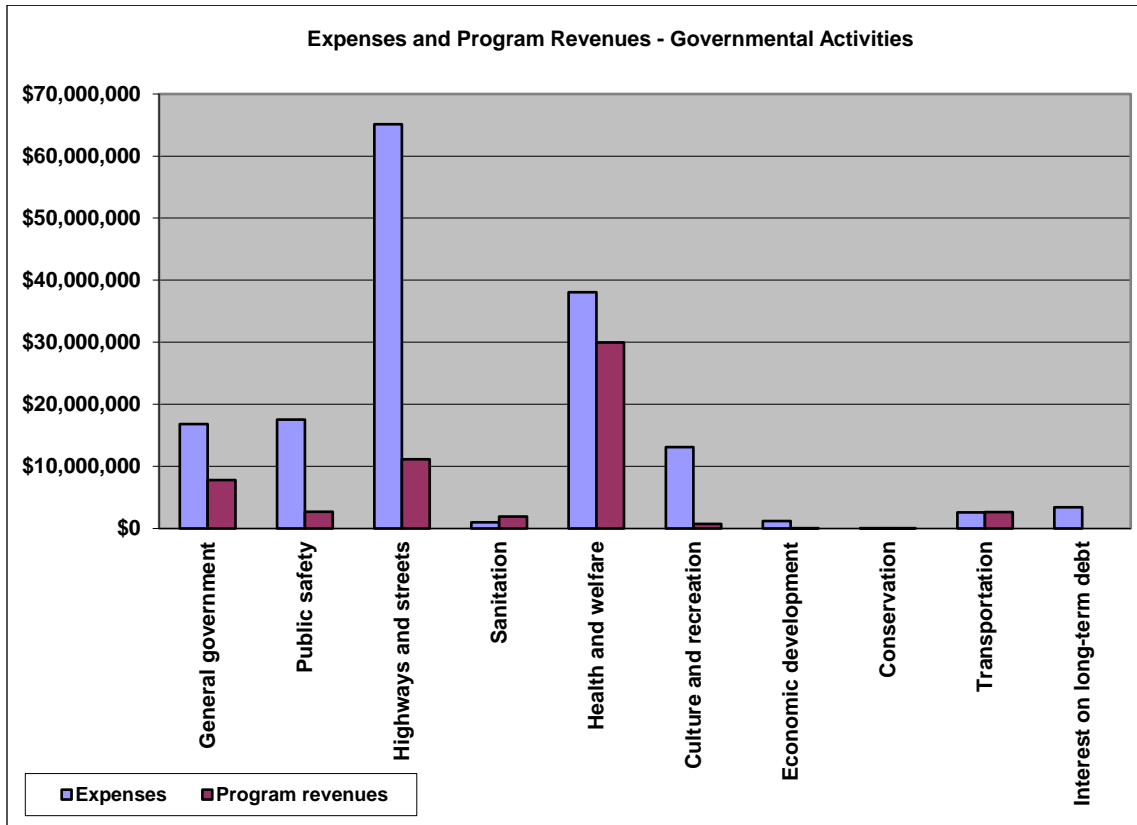
St. Tammany Parish's Changes in Net Position

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2020</i>	<i>2019</i>	<i>2020</i>	<i>2019</i>	<i>2020</i>	<i>2019</i>
Revenues:						
Program revenues:						
Charges for services	\$12,797,270	\$16,008,793	\$19,964,271	\$21,120,118	\$32,761,541	\$37,128,911
Operating grants and contributions	34,962,531	7,059,014	516,126	43,319	35,478,657	7,102,333
Capital grants and contributions	9,157,759	7,874,982	1,534,134	302,784	10,691,893	8,177,766
General revenues:						
Property taxes	40,379,278	38,471,661	-	-	40,379,278	38,471,661
Sales and use taxes	57,869,212	53,925,952	-	-	57,869,212	53,925,952
Other taxes	3,071,352	3,138,638	-	-	3,071,352	3,138,638
State revenue sharing	801,272	801,027	-	-	801,272	801,027
Federal payment in lieu of ad valorem	65,805	75,892	-	-	65,805	75,892
Other	3,038,712	7,085,659	335,804	625,361	3,374,516	7,711,020
Total revenues	162,143,191	134,441,618	22,350,335	22,091,582	184,493,526	156,533,200
Expenses:						
General government	16,818,269	18,007,788	-	-	16,818,269	18,007,788
Public safety	17,547,351	16,651,019	-	-	17,547,351	16,651,019
Highways and streets	65,155,242	68,145,372	-	-	65,155,242	68,145,372
Sanitation	986,656	1,965,528	-	-	986,656	1,965,528
Health and welfare	38,048,708	10,779,155	-	-	38,048,708	10,779,155
Culture and recreation	13,126,790	12,669,978	-	-	13,126,790	12,669,978
Economic development	1,222,767	1,518,459	-	-	1,222,767	1,518,459
Conservation	34,548	15,457	-	-	34,548	15,457
Transportation	2,577,585	3,334,696	-	-	2,577,585	3,334,696
Interest on long-term debt	3,419,568	2,533,941	-	-	3,419,568	2,533,941
Water/sewer	-	-	14,408,230	14,708,021	14,408,230	14,708,021
Development	-	-	3,304,838	3,192,988	3,304,838	3,192,988
Total expenses	158,937,484	135,621,393	17,713,068	17,901,009	176,650,552	153,522,402
Change in net position before transfers	3,205,707	(1,179,775)	4,637,267	4,190,573	7,842,974	3,010,798
Transfers	352,766	(350,493)	(352,766)	350,493	-	-
Change in net position	3,558,473	(1,530,268)	4,284,501	4,541,066	7,842,974	3,010,798
Net position – beginning	645,673,995	647,204,263	27,985,279	23,444,213	673,659,274	670,648,476
Net position – ending	\$649,232,468	\$645,673,995	\$32,269,780	\$27,985,279	\$681,502,248	\$673,659,274

Key elements of this increase are as follows:

Governmental activities revenues increased by 20.6%, while expenses increased by 17.2%. The main reasons revenue increased were due to the CARES Act funding, increase in property taxes, and increase in sales tax. The expense increase is primarily due to the CARES Act expenditures recognized on behalf of funds transferred through the Parish to passthrough agencies.

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Business-type activities. Business-type activities increased St. Tammany Parish's net position by \$4,284,501. This was primarily due an increase in donations of sewer and water systems. Revenues increased by 1.17%, while expenses decreased by 1.05%.

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, a small transfer was made from a non-major capital project fund to Utility Operations to return unspent funds for a project.

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 \$282,526,694, an increase of \$24,176,568 in comparison with the prior year. Approximately 82.0% of this total amount, or \$231,670,745, constitutes *restricted fund balance*, which is available for spending for specific purposes. Another 11.4%, or \$32,269,037, constitutes *committed fund balance*, which can only be used for specific purposes as directed by the Parish Council. The Parish has \$17,103,273, or 6.1%, 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 76 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 \$17,103,273. 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 122.1% of total General Fund expenditures.

The fund balance of the Parish's General Fund increased by \$161,054, or .9%. Revenues increased by 2.5%, while expenditures increased by 3.8% or \$517,672. The increase in revenues is primarily due to an increase in ad valorem tax and CARES Act funding, slightly offset by a decrease in investment income. The increase in expenditures is due to the purchase of capital assets for technology, an increase in judicial expenditures, and an increase in financial administration expenditures.

The change in fund balance in the Public Works Fund is due to the growth in sales tax revenue being collected in 2020 and less funds being allocated 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. CARES Act funds were recognized in this fund in the amount of \$1,022,205 in 2020. In addition, capital expenditures in this fund decreased in 2020 by \$1.2 million as compared to the prior year.

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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 6.3% which accounts for the increase in revenue and expenditures.

The Grants – Other Fund accounts for grants not accounted for in another fund. This fund includes CARES Act funding, and the increase is primarily due to the CARES Act expenditures recognized on behalf of funds transferred through the Parish to passthrough agencies.

The Capital Improvements - General Fund showed a decrease in sales tax revenue of \$15.2 million over 2019 due to additional funding in the prior year as described above. The expenditure increase is due to timing of project completion. Most of the projects funded in this fund are multi-year projects.

The increase in revenue and expenditures was very minimal in the non-major special revenue funds, 1.0% and 2.8% respectively.

Non-major debt service funds showed an increase in fund balance due to the issuing of taxable refunding bonds and Gulf of Mexico Energy Security Act (GOMESA) revenue bonds. The funds from the new issue of revenue bonds was transferred to the non-major capital project fund where the funds will be expended.

Non-major capital project funds showed an increase in fund balance as compared to the prior year, which is primarily due to the transfer of bond proceeds as discussed above.

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 79 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 \$25,157,155. The total change in net position, from the prior year, was an increase of \$3,568,934, or 13.4%, which is primarily due an increase in the donation of sewer and water systems.

Unrestricted net position of the Development Fund amounted to \$1,999,823. The change in net position was an increase of \$715,567. The revenues and expenditures increased slightly from last year. In 2019, the General Fund transferred funds of \$600,000 for cash flow purposes for the creation of this new fund.

General Fund Budgetary Highlights

The difference between the original operating budget and the final amended budget includes a 5.3% increase in appropriations and no change in budgeted revenue. The increase in appropriations was due to: an increase in the retirement contributions required, additional funding for pharmacy and hospital transport costs as well as property insurance for the Jail, prior year appropriations being rolled to 2020, and an increase in health insurance premiums for employees funded by the Parish.

Revenues were 8.9% greater than the budget. This was due to an increase in ad valorem tax, occupational licenses, insurance licenses, the sale of revoked property, and CARES Act funds. The final amended budget for expenditures was 3.5% more than the actual results. This was due to the departments being very cognizant of what they spent and trying to save funds when possible.

Capital Asset and Debt Administration

Capital assets. St. Tammany Parish's capital assets for governmental and business-type activities as of December 31, 2020, amounted to \$486,125,170 (net of accumulated depreciation).

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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 1.2%, or \$5,954,965. There was a \$5,867,806 decrease for governmental activities while business-type activities had a \$87,159 decrease.

St. Tammany Parish's Capital Assets (net of depreciation)						
	Governmental Activities		Business-type Activities (1)		Total	
	2020	2019	2020	2019	2020	2019
Land	\$43,033,998	\$43,223,739	\$ 590,960	\$ 589,960	\$43,624,958	\$43,813,699
Construction in progress	2,321,438	6,590,653	2,566,229	2,574,097	4,887,667	9,164,750
Building	73,617,530	77,380,405	8,198	8,482	73,625,728	77,388,887
Improvements	25,222,379	20,965,916	23,921	26,465	25,246,300	20,992,381
Water and sewer systems	-	398,483	-	-	-	398,483
Vehicles	158,273	392,167	458,608	600,989	616,881	993,156
Machinery and equipment	6,074,783	6,123,454	110,941	117,885	6,185,724	6,241,339
Office/other equipment	3,076,328	2,240,265	201,511	230,707	3,277,839	2,470,972
Infrastructure:						
Land and improvements	57,513,143	55,974,911	-	-	57,513,143	55,974,911
Construction in progress	22,054,271	27,439,718	-	-	22,054,271	27,439,718
Roads	160,253,525	167,075,484	-	-	160,253,525	167,075,484
Sewer equipment	-	-	21,208,945	20,893,156	21,208,945	20,893,156
Water equipment	-	-	12,155,128	12,369,859	12,155,128	12,369,859
Other	55,475,061	46,863,340	-	-	55,475,061	46,863,340
Total	\$448,800,729	\$454,668,535	\$37,324,441	\$37,411,600	\$486,125,170	\$492,080,135

(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:

- Bootlegger Rd. project was completed.
- Eden Isle Dr. project was completed.
- Safe Haven Quad A renovation project was completed.
- Library - Covington Branch renovation 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 2020, construction in progress for road improvement projects and other infrastructure totaled \$22,054,271. Road improvement and other infrastructure projects completed during the current year totaled \$21,081,450.

Long-term debt. At the end of the current fiscal year, the Parish had total bonded debt outstanding of \$126,565,563, of which \$5,270,000 is backed by ad valorem tax revenue, \$61,305,000 is backed by sales tax revenue, \$1,350,000 is backed by general revenues of the Parish, \$22,035,000 is backed by Gulf of Mexico Energy Security Act (GOMESA) revenue, and \$36,605,563 is backed by excess revenue generated from Utility Operations.

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 2020 is related to governmental-type activities except for \$36,605,563 outstanding in Utility Revenue Bonds, offset by \$782,409 discount, and \$29,796 of pension liability which is related to business-type activities.

The Parish's bonded debt increased by \$17,910,000, or 16.5%, during the current fiscal year due to issuing \$22,035,000 in GOMESA revenue bonds for coastal restoration. The Parish also refunded \$21,125,000 of the Sales Tax District No. 3 Sales Tax bonds, Series 2013 by issuing \$23,465,000 in taxable Sales Tax Bonds, Series 2020.

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The Parish's other obligations decreased by \$21,396,421 or 49.7%. This change is primarily due to the net pension liability decrease and the decrease in health plan payable for retirees.

St. Tammany Parish Government's Outstanding Debt

	2020	2019
<u>Governmental Activities</u>		
General Obligation Bonds	\$5,270,000	\$6,215,000
Sales Tax Bonds	61,305,000	63,210,000
Revenue Bonds	23,385,000	1,650,000
Unamortized Premium	4,795,449	6,457,363
Compensated Absences	1,396,302	1,333,926
Impact Fee Credits	8,961,017	9,152,287
Claims Payable	4,000,000	4,000,000
Net Pension Liability	150,327	15,316,817
Health Plan Payable-Retirees	7,101,778	10,716,531
	<u>116,364,873</u>	<u>118,051,924</u>
<u>Business-type Activities</u>		
Utility Revenue Bonds	36,605,563	37,580,563
Discount on Bonds Payable	(782,409)	(838,704)
Net Pension Liability	29,796	2,516,080
	<u>35,852,950</u>	<u>39,257,939</u>
Total Primary Government Debt	<u>\$152,217,823</u>	<u>\$157,309,863</u>

Additional information on the Parish's long-term debt can be found in Note III.J. on pages 73-75 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 7.4% from the prior year.
- New single-family building permits increased by 7%, but commercial construction permits issued decreased by 48%.
- Unemployment rate increased to 6.8%.

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 2021 fiscal year. COVID-19 did not cause decreases to sales tax income or residential permits, but there was a great decrease in commercial building permits. The unemployment rate increased, but continues to stay well below the State average of 8.3%.

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 within the Finance Department section.



BASIC FINANCIAL STATEMENTS



ST. TAMMANY PARISH, LOUISIANA
Statement of Net Position
December 31, 2020

	PRIMARY GOVERNMENT			COMPONENT UNITS	TOTAL
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL		
ASSETS					
Cash and cash equivalents	\$ 122,445,114	\$ 9,066,097	\$ 131,511,211	\$ 59,655,576	\$ 191,166,787
Investments	163,356,422	21,115,776	184,472,198	11,619,932	196,092,130
Receivables (net of allowances for uncollectibles)	60,492,444	1,175,567	61,668,011	81,803,868	143,471,879
Due from primary government/component units	560,106	-	560,106	12,320,704	12,880,810
Inventory	661	-	661	5,744,544	5,745,205
Prepaid items	989,402	54,133	1,043,535	983,372	2,026,907
Restricted assets	26,085,905	2,477,181	28,563,086	8,224,233	36,787,319
Other assets	15,825	5,967	21,792	967,064	988,856
Capital assets:					
Land, improvements, and construction in progress	124,922,850	3,157,189	128,080,039	14,622,001	142,702,040
Other capital assets, net of depreciation	323,877,879	34,167,252	358,045,131	91,892,269	449,937,400
TOTAL ASSETS	822,746,608	71,219,162	893,965,770	287,833,563	1,181,799,333
DEFERRED OUTFLOWS OF RESOURCES					
Deferred charges - OPEB	1,842,419	-	1,842,419	2,503,649	4,346,068
Deferred charges - pension	4,656,268	922,914	5,579,182	22,830,771	28,409,953
Deferred charges - bonds	3,519,011	1,134,334	4,653,345	292,917	4,946,262
TOTAL DEFERRED OUTFLOWS OF RESOURCES	10,017,698	2,057,248	12,074,946	25,627,337	37,702,283
LIABILITIES					
Accounts, salaries, and other payables	21,713,426	1,187,141	22,900,567	4,320,944	27,221,511
Payable from restricted assets	-	-	-	222,381	222,381
Due to primary government/component units	11,976,714	-	11,976,714	904,096	12,880,810
Unearned revenue	17,002,347	436	17,002,783	139,562	17,142,345
Other liabilities	4,870,298	1,927,623	6,797,921	61,632	6,859,553
Interest payable	253,790	613,100	866,890	568,777	1,435,667
Non-current liabilities:					
Due within one year	7,479,614	959,425	8,439,039	6,339,769	14,778,808
Due in more than one year	108,885,259	34,893,525	143,778,784	121,386,412	265,165,196
TOTAL LIABILITIES	172,181,448	39,581,250	211,762,698	133,943,573	345,706,271
DEFERRED INFLOWS OF RESOURCES					
Deferred charges - pension	7,191,310	1,425,380	8,616,690	10,963,038	19,579,728
Deferred charges - OPEB	4,159,080	-	4,159,080	1,832,833	5,991,913
TOTAL DEFERRED INFLOWS OF RESOURCES	11,350,390	1,425,380	12,775,770	12,795,871	25,571,641
NET POSITION					
Net investment in capital assets	397,176,355	2,635,621	399,811,976	71,251,396	471,063,372
Restricted for:					
Capital projects	28,211,821	1,096,305	29,308,126	903,107	30,211,233
Culture and recreation	481,383	-	481,383	-	481,383
Debt service	3,493,509	1,380,876	4,874,385	4,848,656	9,723,041
Economic development	2,486,834	-	2,486,834	-	2,486,834
Health and welfare	7,185,378	-	7,185,378	-	7,185,378
Judicial	11,324,401	-	11,324,401	-	11,324,401
Lighting districts	5,460,220	-	5,460,220	-	5,460,220
Mitigation bank (non-expendable)	712,415	-	712,415	-	712,415
Public safety	17,999,008	-	17,999,008	-	17,999,008
Roads, bridges, and drainage	154,928,736	-	154,928,736	-	154,928,736
Transportation	99,455	-	99,455	-	99,455
Unrestricted	19,672,953	27,156,978	46,829,931	89,718,297	136,548,228
TOTAL NET POSITION	\$ 649,232,468	\$ 32,269,780	\$ 681,502,248	\$ 166,721,456	\$ 848,223,704

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH, LOUISIANA
Statement of Activities
For the Year Ended December 31, 2020

		Program Revenues		
		Charges for	Operating	Capital Grants
	Expenses	Services	Grants and	and
			Contributions	Contributions
Governmental Activities				
General government	\$ 16,818,269	\$ 6,742,775	\$ 483,269	\$ 564,049
Public safety	17,547,351	10,580	285,836	2,377,010
Highways and streets	65,155,242	3,066,478	3,049,400	5,018,189
Sanitation	986,656	1,784,715	147,299	-
Health and welfare	38,048,708	856,801	28,984,120	106,131
Culture and recreation	13,126,790	229,960	86,847	405,482
Economic development	1,222,767	-	-	29,946
Conservation	34,548	4,360	30,913	-
Transportation	2,577,585	101,601	1,894,847	656,952
Interest on long-term debt	3,419,568	-	-	-
Total Governmental Activities	<u>158,937,484</u>	<u>12,797,270</u>	<u>34,962,531</u>	<u>9,157,759</u>
Business-type Activities				
Water/sewer	14,408,230	16,107,089	373,596	1,534,134
Development	3,304,838	3,857,182	142,530	-
Total Business-type Activities	<u>17,713,068</u>	<u>19,964,271</u>	<u>516,126</u>	<u>1,534,134</u>
Total Primary Government	<u>\$ 176,650,552</u>	<u>\$ 32,761,541</u>	<u>\$ 35,478,657</u>	<u>\$ 10,691,893</u>
Component Units				
Total Component Units	<u>\$ 103,820,699</u>	<u>\$ 7,078,107</u>	<u>\$ 1,989,362</u>	<u>\$ 1,591,946</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				
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			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (9,028,176)	\$ -	\$ (9,028,176)	
(14,873,925)	-	(14,873,925)	
(54,021,175)	-	(54,021,175)	
945,358	-	945,358	
(8,101,656)	-	(8,101,656)	
(12,404,501)	-	(12,404,501)	
(1,192,821)	-	(1,192,821)	
725	-	725	
75,815	-	75,815	
(3,419,568)	-	(3,419,568)	
(102,019,924)	-	(102,019,924)	
-	3,606,589	3,606,589	
-	694,874	694,874	
-	4,301,463	4,301,463	
\$ (102,019,924)	\$ 4,301,463	\$ (97,718,461)	
			(93,161,284)
5,564,230	-	5,564,230	-
34,815,048	-	34,815,048	80,961,302
57,869,212	-	57,869,212	-
2,587,272	-	2,587,272	-
217,041	-	217,041	-
83,179	-	83,179	-
10,854	-	10,854	-
21,514	-	21,514	-
15,842	-	15,842	-
26,390	-	26,390	-
109,260	-	109,260	-
-	-	-	986,972
801,272	-	801,272	1,482,257
65,805	-	65,805	-
2,988,712	335,804	3,324,516	1,416,546
50,000	-	50,000	-
-	-	-	19,242,405
-	-	-	2,692,321
352,766	(352,766)	-	-
105,578,397	(16,962)	105,561,435	106,781,803
3,558,473	4,284,501	7,842,974	13,620,519
645,673,995	27,985,279	673,659,274	153,100,937
\$ 649,232,468	\$ 32,269,780	\$ 681,502,248	\$ 166,721,456

ST. TAMMANY PARISH, LOUISIANA
Balance Sheet
Governmental Funds
December 31, 2020

	(Major Funds)		
	000	100	128
	General Fund	Public Works	St. Tammany Parish Library
ASSETS			
Cash and cash equivalents	\$ 2,915,779	\$ 9,155,001	\$ 57,624
Investments	14,557,886	22,895,243	-
Receivables, net of allowances for uncollectibles:			
Ad valorem/parcel fees	5,556,251	-	13,520,972
Sales and use tax	-	11,175,086	-
Other receivables	1,492,388	857,952	178,062
Due from other funds	407,979	-	-
Due from component units	86,000	-	-
Inventory	661	-	-
Prepaid items	738,439	542	-
Restricted assets	-	-	-
Other assets	10,469	-	-
Total Assets	<u>25,765,852</u>	<u>44,083,824</u>	<u>13,756,658</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charges - state revenue sharing	2,205	-	5,164
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 25,768,057</u>	<u>\$ 44,083,824</u>	<u>\$ 13,761,822</u>
LIABILITIES			
Accounts, salaries, and other payables	\$ 3,876,431	\$ 960,164	\$ 442,512
Due to other funds	-	-	1,441,416
Due to component units	-	-	11,351,576
Unearned revenue	500	134,815	-
Other liabilities	3,842,819	-	18,136
Total Liabilities	<u>7,719,750</u>	<u>1,094,979</u>	<u>13,253,640</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - ad valorem/parcel fees	167,918	-	419,151
Unavailable revenue - state revenue sharing	38,016	-	89,031
Total Deferred Inflows of Resources	<u>205,934</u>	<u>-</u>	<u>508,182</u>
FUND BALANCES			
Nonspendable:			
Inventory	661	-	-
Mitigation bank	-	-	-
Prepaid items	738,439	542	-
Restricted	-	42,248,155	-
Committed	-	740,148	-
Unassigned	17,103,273	-	-
Total Fund Balances	<u>17,842,373</u>	<u>42,988,845</u>	<u>-</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 25,768,057</u>	<u>\$ 44,083,824</u>	<u>\$ 13,761,822</u>

The accompanying notes are an integral part of this statement.

STATEMENT C

149 Grants - Other	200-4640 Capital Improvements - General	Total Non-Major Governmental Funds	TOTAL GOVERNMENTAL FUNDS
\$ 63,113	\$ 39,249,146	\$ 62,337,800	\$ 113,778,463
-	18,618,310	80,216,510	136,287,949
-	-	22,370,205	41,447,428
-	-	207,595	11,382,681
4,666	260,081	4,655,035	7,448,184
-	-	1,400,000	1,807,979
-	-	474,106	560,106
-	-	-	661
-	-	31,582	770,563
-	872,512	25,213,393	26,085,905
-	-	-	10,469
67,779	59,000,049	196,906,226	339,580,388
-	-	8,696	16,065
<u>\$ 67,779</u>	<u>\$ 59,000,049</u>	<u>\$ 196,914,922</u>	<u>\$ 339,596,453</u>
\$ 67,779	\$ 1,695,018	\$ 13,349,573	\$ 20,391,477
-	-	366,563	1,807,979
-	-	122,120	11,473,696
-	220,133	16,620,136	16,975,584
-	-	1,009,343	4,870,298
67,779	1,915,151	31,467,735	55,519,034
-	-	686,664	1,273,733
-	-	149,945	276,992
-	-	836,609	1,550,725
-	-	-	661
-	-	712,415	712,415
-	-	31,582	770,563
-	57,084,898	132,337,692	231,670,745
-	-	31,528,889	32,269,037
-	-	-	17,103,273
-	57,084,898	164,610,578	282,526,694
<u>\$ 67,779</u>	<u>\$ 59,000,049</u>	<u>\$ 196,914,922</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.			378,312,486
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.			872,368
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.			93,028,266
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, not reported in the funds.			(105,507,346)
Net position of governmental activities Statement A			<u>\$ 649,232,468</u>

ST. TAMMANY PARISH, LOUISIANA
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2020

	(Major Funds)		
	000	100	128
	General	Public Works	St. Tammany Parish Library
Revenues			
Taxes:			
Ad valorem/parcel fees	\$ 5,591,305	\$ -	\$ 11,771,063
Sales and use	-	38,474,665	-
Other taxes, penalties, interest, etc.	2,888,080	109,875	35,708
Licenses and permits	4,306,551	54,000	-
Intergovernmental revenues:			
Federal and state grants	244,942	1,022,205	-
Other federal funds	65,805	-	-
State funds:			
Parish transportation funds	-	1,459,074	-
State revenue sharing	114,036	-	267,109
Other state funds	-	57,879	-
Fees and charges for services	695,238	195,276	-
Fines and forfeitures	-	100	-
Other revenues:			
Investment earnings	250,660	281,887	-
Contributions	-	-	-
Miscellaneous	15,284	7,761	-
Total Revenues	<u>14,171,901</u>	<u>41,662,722</u>	<u>12,073,880</u>
Expenditures			
General government:			
Legislative	79,767	-	-
Judicial	6,294,433	-	-
Executive	74,632	-	-
Elections	211,190	-	-
Financial administration	1,253,121	-	-
Other - unclassified	319,475	-	-
Public safety	5,443,882	561,933	-
Highways and streets	-	22,310,354	-
Sanitation	-	-	-
Health and welfare	107,906	-	-
Culture and recreation	881	144,992	12,073,880
Economic development	-	-	-
Conservation	-	-	-
Transportation	60,517	-	-
Capital outlay:			
Capital assets	165,043	1,866,487	-
Infrastructure	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Bond issuance costs	-	-	-
Impact fee credits used	-	-	-
Total Expenditures	<u>14,010,847</u>	<u>24,883,766</u>	<u>12,073,880</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>161,054</u>	<u>16,778,956</u>	<u>-</u>
Other Financing Sources (Uses)			
Transfers in	-	25,612	-
Transfers out	-	-	-
Issuance of debt	-	-	-
Payment to refunded bond escrow agent	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>25,612</u>	<u>-</u>
Net Change in Fund Balance	161,054	16,804,568	-
Fund Balance - Beginning	17,681,319	26,184,277	-
Fund Balance - Ending	<u>\$ 17,842,373</u>	<u>\$ 42,988,845</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

STATEMENT D

149 Grants - Other	200-4640 Capital Improvements - General	Total Non-Major Governmental Funds	TOTAL GOVERNMENTAL FUNDS
\$ -	\$ -	\$ 24,316,002	\$ 41,678,370
-	4,000,000	15,394,547	57,869,212
-	-	275,860	3,309,523
-	-	1,905,041	6,265,592
26,191,052	-	10,054,809	37,513,008
-	-	-	65,805
-	-	-	1,459,074
-	-	449,551	830,696
-	-	-	57,879
-	16,000	2,959,711	3,866,225
-	-	934,499	934,599
-	462,877	1,558,382	2,553,806
-	26,940	708,934	735,874
-	-	640	23,685
26,191,052	4,505,817	58,557,976	157,163,348
-	-	-	79,767
-	-	4,981,480	11,275,913
-	-	-	74,632
-	-	139,875	351,065
-	-	540,264	1,793,385
-	-	137,609	457,084
13,998	-	10,259,035	16,278,848
-	15,455,722	2,818,868	40,584,944
-	-	973,247	973,247
26,177,054	-	10,609,089	36,894,049
-	-	332,929	12,552,682
-	-	1,217,632	1,217,632
-	-	30,913	30,913
-	-	1,823,926	1,884,443
-	-	3,079,941	5,111,471
-	7,864,263	8,955,176	16,819,439
-	-	5,490,000	5,490,000
-	-	2,850,754	2,850,754
-	-	1,004,173	1,004,173
-	16,000	175,270	191,270
26,191,052	23,335,985	55,420,181	155,915,711
-	(18,830,168)	3,137,795	1,247,637
-	1,941,633	23,547,570	25,514,815
-	(104,175)	(25,032,262)	(25,136,437)
-	-	45,500,000	45,500,000
-	-	(22,949,447)	(22,949,447)
-	1,837,458	21,065,861	22,928,931
-	(16,992,710)	24,203,656	24,176,568
-	74,077,608	140,406,922	258,350,126
\$ -	\$ 57,084,898	\$ 164,610,578	\$ 282,526,694

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, 2020

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

Net Change in fund balances, total governmental funds, Statement D	\$ 24,176,568
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.	(5,459,833)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	62,822
The net effect of various miscellaneous transactions involving capital assets is to increase net position.	227,421
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.	(16,191,175)
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.	(681,674)
In the Statement of Activities, other post-employment benefits are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used.	1,200,000
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 paid in the current period that were incurred in the prior period are not expenses on the Statement of Activities.	298,339
The net activities of internal service funds is reported with governmental activities.	(73,995)
	<hr/>
Change in Net Position of Governmental Activities, Statement B	<u><u>\$ 3,558,473</u></u>

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH, LOUISIANA
Statement of Net Position
Proprietary Funds
December 31, 2020

	BUSINESS-TYPE ACTIVITIES					GOVERNMENTAL
	ENTERPRISE FUNDS					ACTIVITIES
	502		507		Total	TOTAL
	Utility		Development		Enterprise	INTERNAL
	Operations		(Non-Major)		Funds	SERVICE
	(Major)					FUNDS
	Current Year	Prior Year	Current Year	Prior Year	Current Year	Current Year
ASSETS						
Current Assets:						
Cash and cash equivalents	\$ 8,229,127	\$ 6,004,509	\$ 836,970	\$ 540,887	\$ 9,066,097	\$ 8,666,651
Investments	19,676,948	18,619,618	1,438,828	962,555	21,115,776	27,068,473
Receivables (net of allowances for uncollectibles)	1,167,245	1,243,308	8,322	11,925	1,175,567	214,151
Prepaid items	54,133	60,988	-	-	54,133	20,252
Restricted assets	2,477,181	2,408,664	-	-	2,477,181	-
Other assets	5,967	5,967	-	-	5,967	5,356
Total Current Assets	31,610,601	28,343,054	2,284,120	1,515,367	33,894,721	35,974,883
Non-Current Assets:						
Land, improvements, and construction in progress	3,157,189	3,164,057	-	-	3,157,189	9,124,712
Other capital assets, net of depreciation	34,117,797	34,193,347	49,455	54,196	34,167,252	61,363,531
Total Non-Current Assets	37,274,986	37,357,404	49,455	54,196	37,324,441	70,488,243
TOTAL ASSETS	68,885,587	65,700,458	2,333,575	1,569,563	71,219,162	106,463,126
DEFERRED OUTFLOWS OF RESOURCES						
Deferred charges - bonds	1,134,334	1,182,264	-	-	1,134,334	-
Deferred charges - pension	586,712	1,451,847	336,202	778,295	922,914	-
Deferred charges - OPEB	-	-	-	-	-	1,842,419
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,721,046	2,634,111	336,202	778,295	2,057,248	1,842,419
LIABILITIES						
Current Liabilities:						
Accounts, salaries, and other payables	1,097,173	723,403	89,968	79,141	1,187,141	1,162,675
Unearned revenue	-	-	436	300	436	26,763
Other liabilities	1,927,623	1,842,531	-	-	1,927,623	-
Interest payable	613,100	631,593	-	-	613,100	-
Claims payable	-	-	-	-	-	900,000
Compensated absences	-	-	-	-	-	150,000
Bonds payable	959,425	918,705	-	-	959,425	-
Total Current Liabilities	4,597,321	4,116,232	90,404	79,441	4,687,725	2,239,438
Non-Current Liabilities:						
Claims payable	-	-	-	-	-	3,100,000
Compensated absences	-	-	-	-	-	1,246,302
Health plan payable - retirees	-	-	-	-	-	4,532,459
Net pension liability	18,941	1,637,996	10,855	878,084	29,796	-
Bonds payable	34,863,729	35,823,154	-	-	34,863,729	-
Total Non-Current Liabilities	34,882,670	37,461,150	10,855	878,084	34,893,525	8,878,761
TOTAL LIABILITIES	39,479,991	41,577,382	101,259	957,525	39,581,250	11,118,199
DEFERRED INFLOWS OF RESOURCES						
Deferred charges - pension	906,140	105,619	519,240	56,622	1,425,380	-
Deferred charges - OPEB	-	-	-	-	-	4,159,080
TOTAL DEFERRED INFLOWS OF RESOURCES	906,140	105,619	519,240	56,622	1,425,380	4,159,080
NET POSITION						
Net investment in capital assets	2,586,166	1,797,809	49,455	54,196	2,635,621	70,488,243
Restricted for:						
Capital projects	1,096,305	1,091,699	-	-	1,096,305	-
Debt service	1,380,876	1,316,965	-	-	1,380,876	-
Unrestricted	25,157,155	22,445,095	1,999,823	1,279,515	27,156,978	22,540,023
TOTAL NET POSITION	\$ 30,220,502	\$ 26,651,568	\$ 2,049,278	\$ 1,333,711	\$ 32,269,780	\$ 93,028,266

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, 2020

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS				GOVERNMENTAL 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
Operating Revenues						
Federal and state grants	\$ 341,034	\$ -	\$ 123,871	\$ -	\$ 464,905	\$ -
Charges for services:						
Water and sewer sales	13,913,329	13,735,451	-	-	13,913,329	-
Connect/reconnect fees	143,716	158,614	-	-	143,716	-
Tap fees	227,020	313,043	-	-	227,020	-
Late fees	85,978	143,896	-	-	85,978	-
Capacity fees	591,199	1,802,335	-	-	591,199	-
Garbage collection	596,916	605,562	-	-	596,916	-
Rent	6,000	6,000	-	-	6,000	796,954
Business licenses and permits	-	-	112,226	113,865	112,226	-
Non-business licenses and permits	-	-	2,698,695	2,717,526	2,698,695	-
Fines	-	-	187,305	248,069	187,305	-
Interfund charges	-	-	-	-	-	8,316,177
Other fees	371,713	366,327	844,131	704,070	1,215,844	-
Other services	171,218	186,284	14,825	15,042	186,043	206,511
Pension contribution	32,562	28,201	18,659	15,118	51,221	-
Total Operating Revenues	<u>16,480,685</u>	<u>17,345,713</u>	<u>3,999,712</u>	<u>3,813,690</u>	<u>20,480,397</u>	<u>9,319,642</u>
Operating Expenses						
Cost of sales and services	9,355,554	8,879,861	2,359,928	2,255,227	11,715,482	7,627,570
Administration	1,038,604	915,913	919,666	903,971	1,958,270	1,539,967
Depreciation	2,402,791	3,261,407	25,244	33,790	2,428,035	3,572,929
Total Operating Expenses	<u>12,796,949</u>	<u>13,057,181</u>	<u>3,304,838</u>	<u>3,192,988</u>	<u>16,101,787</u>	<u>12,740,466</u>
Operating Income (Loss)	<u>3,683,736</u>	<u>4,288,532</u>	<u>694,874</u>	<u>620,702</u>	<u>4,378,610</u>	<u>(3,420,824)</u>
Non-operating Revenues (Expenses)						
Bond issuance expenses	(57,656)	(57,307)	-	-	(57,656)	-
Interest expense	(1,553,625)	(1,593,533)	-	-	(1,553,625)	-
Gain (loss) on sale of capital assets	-	4,034	-	-	-	(22,906)
Investment earnings	315,111	600,338	20,693	25,023	335,804	434,906
Total Non-operating Revenues (Expenses)	<u>(1,296,170)</u>	<u>(1,046,468)</u>	<u>20,693</u>	<u>25,023</u>	<u>(1,275,477)</u>	<u>412,000</u>
Income (Loss) Before Contributions and Transfers	<u>2,387,566</u>	<u>3,242,064</u>	<u>715,567</u>	<u>645,725</u>	<u>3,103,133</u>	<u>(3,008,824)</u>
Contributions	1,534,134	302,784	-	-	1,534,134	-
Contributed capital	-	22,324	-	87,986	-	2,960,441
Transfers in	5,634	-	-	600,000	5,634	-
Transfers out	<u>(358,400)</u>	<u>(359,817)</u>	<u>-</u>	<u>-</u>	<u>(358,400)</u>	<u>(25,612)</u>
Change in Net Position	<u>3,568,934</u>	<u>3,207,355</u>	<u>715,567</u>	<u>1,333,711</u>	<u>4,284,501</u>	<u>(73,995)</u>
Net Position - Beginning	<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>
Net Position - Ending	<u>\$ 30,220,502</u>	<u>\$ 26,651,568</u>	<u>\$ 2,049,278</u>	<u>\$ 1,333,711</u>	<u>\$ 32,269,780</u>	<u>\$ 93,028,266</u>

The accompanying notes are an integral part of this statement.

STATEMENT H
continued

ST. TAMMANY PARISH, LOUISIANA
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2020

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUND				GOVERNMENTAL 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
Cash Flows from Operating Activities:						
Receipts from customers	\$ 16,686,783	\$ 17,385,223	\$ 3,901,460	\$ 3,725,228	\$ 20,588,243	\$ 935,704
Receipts from interfund services provided	-	-	-	-	-	8,316,177
Payments to suppliers	(5,121,597)	(5,401,229)	(139,693)	(116,475)	(5,261,290)	(6,513,778)
Payments to employees	(3,804,088)	(3,303,512)	(1,954,785)	(1,693,042)	(5,758,873)	(211,195)
Payments for interfund services used	(1,110,538)	(977,917)	(1,036,755)	(1,028,027)	(2,147,293)	(1,539,967)
Net Cash Provided (Used) by Operating Activities	6,650,560	7,702,565	770,227	887,684	7,420,787	986,941
Cash Flows from Non-capital Financing Activities:						
Transfers from other funds	5,634	-	-	600,000	5,634	-
Transfers to other funds	(358,400)	(359,817)	-	-	(358,400)	(25,612)
Net Cash Provided (Used) by Non-capital Financing Activities	(352,766)	(359,817)	-	600,000	(352,766)	(25,612)
Cash Flows from Capital and Related Financing Activities:						
Payments for bond issuance expenses	(57,656)	(57,307)	-	-	(57,656)	-
Principal payments	(975,000)	(915,000)	-	-	(975,000)	-
Interest payments	(1,572,118)	(978,052)	-	-	(1,572,118)	-
Sale of capital assets	-	4,034	-	-	-	-
Purchase of capital assets	(786,239)	(1,207,020)	(20,503)	-	(806,742)	-
Discount on bonds payable	56,295	-	-	-	56,295	-
Deferred charges - utilities	47,930	47,929	-	-	47,930	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(3,286,788)	(3,105,416)	(20,503)	-	(3,307,291)	-
Cash Flows from Investing Activities:						
Proceeds from sales/maturities of investments	4,719,434	1,188,399	405,035	818,537	5,124,469	6,801,201
Purchase of investments	(5,766,101)	(7,704,446)	(880,742)	(1,779,428)	(6,646,843)	(6,603,452)
Interest and dividends received	328,796	372,758	22,066	14,094	350,862	470,828
Net Cash Provided (Used) by Investing Activities	(717,871)	(6,143,289)	(453,641)	(946,797)	(1,171,512)	668,577
Net Increase (Decrease) in Cash and Cash Equivalents	2,293,135	(1,905,957)	296,083	540,887	2,589,218	1,629,906
Cash and Cash Equivalents, Beginning Year	8,413,173	10,319,130	540,887	-	8,954,060	7,036,745
Cash and Cash Equivalents, End Year	<u>\$ 10,706,308</u>	<u>\$ 8,413,173</u>	<u>\$ 836,970</u>	<u>\$ 540,887</u>	<u>\$ 11,543,278</u>	<u>\$ 8,666,651</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Operating income (loss)	\$ 3,683,736	\$ 4,288,532	\$ 694,874	\$ 620,702	\$ 4,378,610	\$ (3,420,824)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:						
Depreciation expense	2,402,791	3,261,407	25,244	33,790	2,428,035	3,572,929
Pension expense	79,163	356,660	56,141	171,529	135,304	-
Pension contribution	(32,562)	(28,201)	(18,659)	(15,118)	(51,221)	-
(Increase) decrease in receivables	50,701	(121,172)	1,664	(2,660)	52,365	(10,006)
(Increase) decrease in prepaid items and other assets	6,855	5,849	-	-	6,855	(3,694)
Increase (decrease) in accounts payable and other payables	328,728	(233,355)	(14,646)	32,637	314,082	241,419
Increase (decrease) in salaries/benefits payable	45,254	26,220	25,473	46,504	70,727	-
Increase (decrease) in other liabilities	85,894	146,625	-	-	85,894	609,595
Increase (decrease) in unearned revenue	-	-	136	300	136	(2,478)
Total Adjustments	2,966,824	3,414,033	75,353	266,982	3,042,177	4,407,765
Net Cash Provided (Used) by Operating Activities	<u>\$ 6,650,560</u>	<u>\$ 7,702,565</u>	<u>\$ 770,227</u>	<u>\$ 887,684</u>	<u>\$ 7,420,787</u>	<u>\$ 986,941</u>
Reconciliation of Cash and Cash Equivalents from Statement of Net Position:						
Cash and Cash Equivalents	\$ 8,229,127	\$ 6,004,509	\$ 836,970	\$ 540,887	\$ 9,066,097	\$ 8,666,651
Restricted Assets (Cash)	2,477,181	2,408,664	-	-	2,477,181	-
Total Cash and Cash Equivalents	<u>\$ 10,706,308</u>	<u>\$ 8,413,173</u>	<u>\$ 836,970</u>	<u>\$ 540,887</u>	<u>\$ 11,543,278</u>	<u>\$ 8,666,651</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, 2020

Non-cash and Financing Activities

2020

Utility Operations

A sewer system, water system and two lift stations were donated to Tammany Utilities by a developer at an estimated value of \$155,956, \$145,914, and \$50,000, respectively.

A water system was donated to Tammany Utilities by a developer at an estimated value of \$27,663.

A sewer system and a water system were donated to Tammany Utilities by a developer at an estimated value of \$108,778 and \$39,084, respectively.

A sewer system, water system and a lift station were donated to Tammany Utilities by a developer at an estimated value of \$99,210, \$20,974, and \$25,000, respectively.

A sewer system, water system and a lift station were donated to Tammany Utilities by a developer at an estimated value of \$294,934, \$136,095, and \$25,000, respectively.

A sewer system, water system and lift station were donated to Tammany Utilities by a developer at an estimated value of \$335,350, \$45,176, and \$25,000, respectively.

Deferred outflows for pension decreased by \$865,135.

Deferred inflows for pension increased by \$800,521.

The net pension liability decreased \$1,619,055.

Change in fair value of investments was \$10,663.

Pension contribution in the amount of \$32,562 was recognized.

Development

Deferred outflows for pension decreased by \$442,093.

Deferred inflows for pension increased by \$462,618.

The net pension liability decreased by \$867,229.

Change in fair value of investments was \$566.

Pension contribution in the amount of \$18,659 was recognized.

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.

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH, LOUISIANA
Statement of Net Position
Component Units, Discretely Presented
December 31, 2020

	(Major Component Units)			Total	
	St. Tammany Parish Coroner	St. Tammany Parish Library	Mosquito Abatement District	Non-Major Component Units	TOTAL Component Units
ASSETS					
Cash and cash equivalents	\$ 904,866	\$ 5,176,614	\$ 3,697,056	\$ 49,877,040	\$ 59,655,576
Investments	-	-	11,112,549	507,383	11,619,932
Receivables (net of allowances for uncollectibles)	-	1,946	9,213,272	72,588,650	81,803,868
Due from primary government/component units	122,120	11,854,594	-	343,990	12,320,704
Inventory	-	-	5,703,440	41,104	5,744,544
Prepaid items	72,471	-	135,428	775,473	983,372
Restricted assets	-	-	-	8,224,233	8,224,233
Other assets	-	1,981	-	965,083	967,064
Capital assets:					
Land, improvements, and construction in progress	-	473,285	-	14,148,716	14,622,001
Other capital assets, net of depreciation	573,736	2,598,322	7,203,844	81,516,367	91,892,269
TOTAL ASSETS	1,673,193	20,106,742	37,065,589	228,988,039	287,833,563
DEFERRED OUTFLOWS OF RESOURCES					
Deferred charges - bonds	-	-	-	292,917	292,917
Deferred charges - pension	512,317	914,247	420,839	20,983,368	22,830,771
Deferred charges - OPEB	-	138,706	-	2,364,943	2,503,649
TOTAL DEFERRED OUTFLOWS OF RESOURCES	512,317	1,052,953	420,839	23,641,228	25,627,337
LIABILITIES					
Accounts, salaries, and other payables	265,609	293,675	249,796	3,511,864	4,320,944
Payable from restricted assets	-	-	-	222,381	222,381
Due to primary government/component units	474,106	-	-	429,990	904,096
Unearned revenue	-	-	-	139,562	139,562
Other liabilities	-	-	-	61,632	61,632
Interest payable	-	-	-	568,777	568,777
Long-term liabilities:					
Due within one year	-	-	-	6,339,769	6,339,769
Due in more than one year	16,992	1,848,050	274,240	119,247,130	121,386,412
TOTAL LIABILITIES	756,707	2,141,725	524,036	130,521,105	133,943,573
DEFERRED INFLOWS OF RESOURCES					
Deferred charges - pension	791,468	1,375,590	612,051	8,183,929	10,963,038
Deferred charges - OPEB	-	83,561	-	1,749,272	1,832,833
TOTAL DEFERRED INFLOWS OF RESOURCES	791,468	1,459,151	612,051	9,933,201	12,795,871
NET POSITION					
Net investment in capital assets	573,736	3,071,607	7,203,844	60,402,209	71,251,396
Restricted for:					
Capital projects	-	-	-	903,107	903,107
Debt service	-	-	-	4,848,656	4,848,656
Unrestricted	63,599	14,487,212	29,146,497	46,020,989	89,718,297
TOTAL NET POSITION	\$ 637,335	\$ 17,558,819	\$ 36,350,341	\$ 112,174,961	\$ 166,721,456

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, 2020

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Component Units				
St. Tammany Parish Coroner	\$ 5,422,574	\$ 668,278	\$ 42,043	\$ 50,784
St. Tammany Parish Library	10,836,863	42,497	88,028	-
Mosquito Abatement District	7,051,337	-	-	-
Non-Major Component Units	80,509,925	6,367,332	1,859,291	1,541,162
Total Component Units	\$ 103,820,699	\$ 7,078,107	\$ 1,989,362	\$ 1,591,946

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

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
\$ (4,661,469)	\$ -	\$ -	\$ -	\$ (4,661,469)
-	(10,706,338)	-	-	(10,706,338)
-	-	(7,051,337)	-	(7,051,337)
-	-	-	(70,742,140)	(70,742,140)
(4,661,469)	(10,706,338)	(7,051,337)	(70,742,140)	(93,161,284)
-	-	8,513,158	72,448,144	80,961,302
-	-	-	986,972	986,972
-	-	164,313	1,317,944	1,482,257
26,308	9,224	104,414	1,276,600	1,416,546
4,595,521	11,926,446	-	2,720,438	19,242,405
3,558	1,551	142,522	2,544,690	2,692,321
4,625,387	11,937,221	8,924,407	81,294,788	106,781,803
(36,082)	1,230,883	1,873,070	10,552,648	13,620,519
673,417	16,327,936	34,477,271	101,622,313	153,100,937
\$ 637,335	\$ 17,558,819	\$ 36,350,341	\$ 112,174,961	\$ 166,721,456



ST. TAMMANY PARISH, LOUISIANA

Notes to the Financial Statements 2020

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ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2020

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

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Notes to the Financial Statements 2020

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. In January of 2020, the District was abolished, and the Parish accepted the remaining funds of the district, as well as the property into the Parish drainage maintenance system.

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/ 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 (GDD No. 5 was dissolved in February 2020, and the Parish accepted the remaining funds of the district, as well as the property into the Parish drainage maintenance system)

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, 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.

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.

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

Capital Improvements – General Fund (200-4640) accounts for the portion of the Sales Tax District No. 3 sales tax and bond proceeds 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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Notes to the Financial Statements 2020

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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Notes to the Financial Statements 2020

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 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.

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Notes to the Financial Statements 2020

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 \$1,227/acre for 2020. 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:

Description	Capitalization Threshold	Estimated Useful Lives
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.

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Notes to the Financial Statements 2020

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:

Fund:

General Fund (000)

Public Works (100)

Drainage (101)

Environmental Services (102)

Public Health (111)

Policy:

4 months of operating expenditures prior to any cost recovery, plus two million for cash flow for grants and one million for contingencies

3 months of gross revenue including funds for debt and capital

1 year of gross revenue including funds for capital

3 months of gross revenue

1 year of gross revenue

ST. TAMMANY PARISH, LOUISIANA
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Fund:

Animal Services (112)
Economic Development (122)
Hwy 21 Economic Development District (123-2025)
St. Tammany Parish Coroner (126)
Lighting Districts (190)
Debt Service Funds (all)

Policy:

1 year of gross revenue
3 months of gross revenue
3 months of gross revenue
1 year of gross revenue
1 year of gross revenue
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 specifically 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 July 9, 2020 the taxes were levied for the 2020 calendar year. They are due on December 31st of each year, and are considered delinquent on January 1st, 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 the specific purposes 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.

In addition, the Parish levies two other sales taxes: (1) a three-fourths percent (.75%) sales and use tax in the Hwy. 21 Economic Development District, formerly Colonial Pinnacle Nord du Lac, through December 2031 to be used for economic development projects in the Parish; and (2) a three-fourths percent (.75%) sales and use tax in the Rooms to Go Economic Development District through December 2038 to be used for economic development projects in the District.

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.

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Notes to the Financial Statements 2020

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 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 \$378,312,486 difference are as follows:

Capital assets, not being depreciated	\$ 115,798,138
Capital assets being depreciated	555,623,413
Less: Accumulated depreciation	<u>(293,109,065)</u>
<i>Net adjustment to increase fund balance – total governmental funds to arrive at net position – governmental activities</i>	<u><u>\$378,312,486</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 \$872,368 difference are as follows:

Deferred inflows of resources - ad valorem/parcel fees and state revenue sharing	\$ 1,550,725
Deferred outflows of resources - state revenue sharing	(16,065)
Less amounts due to outside agencies:	
Library	(503,018)
STARC/Council on Aging	<u>(159,274)</u>
<i>Net adjustment to increase fund balance – total governmental funds to arrive at net position – governmental activities</i>	<u><u>\$ 872,368</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 \$105,507,346 difference are as follows:

Accrued interest payable	\$ 253,790
Impact fee credits due	8,961,017
Bonds payable and certificates of indebtedness	89,960,000
Premium on bonds (amortized as reduction of interest expense)	4,795,449
Prepaid insurance on bonds (amortized over life of debt)	(198,587)
OPEB liability	2,569,319
Pension liability	150,327
Deferred inflows of resources – pension	7,191,310
Deferred outflows of resources – pension	(4,656,268)
Deferred charges on refunding (amortized over life of debt)	<u>(3,519,011)</u>
<i>Net adjustment to decrease fund balance – total governmental funds to arrive at net position – governmental activities</i>	<u><u>\$ 105,507,346</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 \$5,459,833 difference are as follows:

Capital outlay	\$(21,930,910)
Depreciation expense	27,390,743
	<hr/>
<i>Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities</i>	<i>\$ 5,459,833</i>
	<hr/>

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 \$62,822 includes the following:

Pension revenue	\$258,417
Ad valorem tax/parcel fees recognized current year	1,273,733
Ad valorem tax/parcel fees recognized prior year	(1,469,608)
State revenue sharing recognized current year	276,992
State revenue sharing recognized prior year	(276,712)
	<hr/>
<i>Net adjustment to increase net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities</i>	<i>\$ 62,822</i>
	<hr/>

Another element of that reconciliation states “The net effect of various miscellaneous transactions involving capital assets is to increase net position.” This difference of \$227,421 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	\$ 3,946,051
Capital contribution to other funds	(2,960,441)
Purchase of mitigation credits	(467,400)
Loss on roads and vehicles	(290,789)
	<hr/>
<i>Net adjustment to increase net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities</i>	<i>\$ 227,421</i>
	<hr/>

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2020

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 \$16,191,175 difference are as follows:

Principal repayments:	
General obligation bonds	(\$ 945,000)
Sales tax bonds	(4,245,000)
Revenue bonds	(300,000)
Impact fee credits used	(191,270)
Amortization of bond premium	(565,359)
Refunding of bonds	(22,949,447)
Issuance of debt:	
Issuance of bonds	45,500,000
Prepaid insurance on bonds	(112,749)
<i>Net adjustment to decrease net changes in fund balances – total governmental funds</i>	
<i>to arrive at changes in net position of governmental activities</i>	<u><u>\$16,191,175</u></u>

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 \$681,674 difference are as follows:

Interest expense	\$ 253,790
Amortization of prepaid insurance	10,606
Amortization of deferred charges on refunding	276,692
Pension expense	215,469
State revenue sharing expenses Parish operating funds recognized in current year	16,065
State revenue sharing expenses Parish operating funds recognized in prior year	(16,180)
State revenue sharing expenses-outside agencies: Library, STARC, Council on Aging current year	(6,800)
State revenue sharing expenses-outside agencies: Library, STARC, Council on Aging prior year	6,854
Ad valorem and state revenue sharing-outside agencies: Library, STARC, Council on Aging recognized in current year	669,092
Ad valorem and state revenue sharing-outside agencies: Library, STARC, Council on Aging recognized in prior year	(743,914)
<i>Net adjustment to decrease net changes in fund balances – total governmental funds</i>	
<i>to arrive at changes in net position of governmental activities</i>	<u><u>\$681,674</u></u>

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Cash Deposits with Financial Institutions

At December 31, 2020, the Parish had cash and cash equivalents (book balances) totaling \$131,511,211 as follows:

	<u>Primary Government</u>
Non-Interest Bearing Demand Deposits	\$3,848,930
Interest Bearing Demand Deposits	127,661,781
Other	500
Total	<u><u>\$131,511,211</u></u>

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, 2020, none of the primary

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2020

government's bank balance of \$133,116,159 was exposed to custodial credit risk as \$132,866,159 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, 2020, the Parish had the following investments that are in an internal investment pool:

<u>Investment</u>	<u>Maturity Date</u>	<u>Fair Value</u>
Certificate of Deposit	01/12/21	\$175,000
Certificate of Deposit	01/31/21	10,000,000
Certificate of Deposit	02/18/21	10,000,000
Certificate of Deposit	02/21/21	10,233,250
Certificate of Deposit	03/12/21	10,000,000
Federal Farm Credit Bank	08/18/23	440,836
Federal Farm Credit Bank	05/16/24	1,000,040
Federal Farm Credit Bank	06/17/24	4,500,000
Federal Farm Credit Bank	07/22/24	4,500,045
Federal Farm Credit Bank	09/03/24	1,998,260
Federal Farm Credit Bank	09/10/24	3,000,000
Federal Farm Credit Bank	10/15/24	4,013,527
Federal Farm Credit Bank	11/18/24	5,001,200
Federal Farm Credit Bank	12/23/24	2,000,000
Federal Farm Credit Bank	09/16/25	2,496,400
Federal Farm Credit Bank	11/03/25	5,002,150
Federal Farm Credit Bank	12/17/25	3,001,530
Federal Home Loan Bank	08/24/22	2,003,400
Federal Home Loan Bank	12/09/22	4,134,680
Federal Home Loan Bank	08/18/23	3,566,159
Federal Home Loan Bank	10/05/23	7,291,240
Federal Home Loan Bank	12/09/24	2,200,000
Federal Home Loan Bank	01/08/25	1,998,300
Federal Home Loan Bank	08/27/25	2,311,883
Federal Home Loan Bank	08/27/25	1,993,299
Federal Home Loan Bank	09/22/25	2,331,194
Federal Home Loan Bank	10/29/25	1,995,800
Federal Home Loan Mortgage Corporation	11/02/23	2,000,800
Federal Home Loan Mortgage Corporation	11/16/23	10,014,700
Federal Home Loan Mortgage Corporation	04/08/24	2,001,920
Federal Home Loan Mortgage Corporation	04/29/24	4,000,320
Federal Home Loan Mortgage Corporation	06/28/24	2,494,675
Federal Home Loan Mortgage Corporation	07/22/24	2,000,300
Federal Home Loan Mortgage Corporation	09/30/24	7,300,219
Federal Home Loan Mortgage Corporation	11/27/24	2,251,192
Federal Home Loan Mortgage Corporation	12/24/24	4,000,840
Federal Home Loan Mortgage Corporation	03/28/25	7,268,026
Federal National Mortgage Association	10/07/21	2,019,080
Federal National Mortgage Association	01/05/22	10,186,224
Federal National Mortgage Association	01/05/22	4,080,196
Federal National Mortgage Association	09/16/24	2,093,238
Federal National Mortgage Association	10/22/25	1,500,675
U.S. Treasury Note	05/31/21	10,051,600
U.S. Treasury Note	06/30/21	4,020,000
Total Investments		\$184,472,198

The investments in the Federal Farm Credit Bank, Federal Home Loan Bank, Federal Home Loan Mortgage Corporation, Federal National Mortgage Association, and U.S. Treasury Notes 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.

ST. TAMMANY PARISH, LOUISIANA

Notes to the Financial Statements 2020

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

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 U.S. Treasury Notes are 21.90%, 20.03%, 16.17%, 23.49%, 10.78%, and 7.63%, 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, 2020:

	December 31, 2020	Fair Value Measurement Using:		
		Level 1	Level 2	Level 3
Certificates of Deposit	\$40,408,250	\$ -	\$40,408,250	\$ -
Federal Farm Credit Bank	36,953,988	-	36,953,988	-
Federal Home Loan Bank	29,825,955	-	29,825,955	-
Federal Home Loan Mortgage Corporation	43,332,992	-	43,332,992	-
Federal National Mortgage Association	19,879,413	16,285,500	3,593,913	-
U.S. Treasury Notes	14,071,600	14,071,600	-	-
Total	\$184,472,198	\$30,357,100	\$154,115,098	\$ -

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.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2020

C. Receivables

The primary government's receivables of \$61,668,011 (net of allowances of \$83,627 recorded in the General Fund, \$684 in Non-major Special Revenue Funds, \$7,192 in the Utility Operations Fund, and \$288,225 in the Development Fund) at December 31, 2020, are as follows:

Class of Receivable	Taxes			Inter-Governmental	Interest	Other	Total
	Ad Valorem/ Parcel Fees	Sales and Use Tax	Other Tax				
Governmental activities:							
General Fund (000)	\$5,556,251	\$ -	\$658,680	\$624,633	\$88,224	\$120,851	\$7,048,639
Public Works (100)	-	11,175,086	35,462	699,197	106,395	16,898	12,033,038
St. Tammany Parish Library (128)	13,520,972	-	-	178,062	-	-	13,699,034
Grants - Other (149)	-	-	-	4,666	-	-	4,666
Capital Improvements-General (200-4640)	-	-	-	143,606	116,475	-	260,081
Non-major Special Revenue Funds	22,370,205	207,595	50,973	2,264,934	50,847	288,699	25,233,253
Non-major Debt Service Funds	-	-	-	-	-	5,584	5,584
Non-major Capital Projects Funds	-	-	-	1,546,322	446,076	1,600	1,993,998
Internal Service Funds	-	-	-	1,292	158,047	54,812	214,151
Total governmental activities	41,447,428	11,382,681	745,115	5,462,712	966,064	505,531	60,492,444
Business-type activities:							
Utility Operations	-	-	-	-	111,088	1,056,157	1,167,245
Development	-	-	-	-	7,326	996	8,322
Total business-type activities	-	-	-	-	118,414	1,057,153	1,175,567
Total Primary Government	\$41,447,428	\$11,382,681	\$745,115	\$5,462,712	\$1,084,478	\$1,562,684	\$61,668,011

Receivables in the Inter-governmental category that pertain to related-parties are \$21,296 due from Drainage District No. 5 to a non-major capital project fund.

D. Capital Assets

Capital assets and depreciation activity as of and for the year ended December 31, 2020, for the primary government are as follows:

Primary Government Governmental Activities:	Beginning Balance	Increases	Decreases	Re-classes	Ending Balance
Capital assets, not being depreciated:					
Land	\$33,991,905	\$ -	(\$2,718)	(\$187,023)	\$33,802,164
Land Improvements-non-exhaustible	107,122	-	-	-	107,122
Construction in Progress	6,590,653	3,024,247	-	(7,293,462)	2,321,438
Infrastructure:					
Land	43,340,179	1,358,402	(10,826)	2,436,048	47,123,803
Other infrastructure-non-exhaustible	12,634,732	3,633	-	(2,249,025)	10,389,340
Construction in Progress	27,439,718	15,696,003	-	(21,081,450)	22,054,271
<i>Total capital assets, not being depreciated</i>	<i>124,104,309</i>	<i>20,082,285</i>	<i>(13,544)</i>	<i>(28,374,912)</i>	<i>115,798,138</i>
Capital assets being depreciated:					
Land Improvements	7,438,589	-	-	126,140	7,564,729
Buildings	50,247,396	-	(57,060)	-	50,190,336
Building Improvements	4,933,912	10,230	-	3,136,179	8,080,321
Water and Sewer Systems	677,187	-	-	(677,187)	-
Vehicles	4,123,485	33,119	(32,994)	-	4,123,610
Machinery and Equipment	30,969,522	1,832,675	(8,063)	-	32,794,134
Office/Other Equipment	11,362,534	211,200	(412,223)	1,747,889	12,909,400
Infrastructure:					
Roads	355,535,089	2,808,712	(2,033,778)	10,263,450	366,573,473
Other	62,065,403	504,007	-	10,818,000	73,387,410
<i>Total capital assets being depreciated</i>	<i>527,353,117</i>	<i>5,399,943</i>	<i>(2,544,118)</i>	<i>25,414,471</i>	<i>555,623,413</i>

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2020

Primary Government (continued)

Governmental Activities:

	Beginning Balance	Increases	Decreases	Re-classes	Ending Balance
Less accumulated depreciation for:					
Land Improvements	(3,751,121)	(415,563)	-	35,825	(4,130,859)
Buildings	(20,744,471)	(1,367,281)	40,774	(122,425)	(22,193,403)
Building Improvements	(1,316,024)	(355,230)	-	(156,279)	(1,827,533)
Water and Sewer Systems	(278,704)	-	-	278,704	-
Vehicles	(3,741,135)	(262,806)	32,994	-	(3,970,947)
Machinery and Equipment	(24,917,803)	(1,829,320)	8,063	-	(26,739,060)
Office/Other Equipment	(9,501,602)	(919,732)	406,368	-	(10,014,966)
Infrastructure:					
Roads	(188,459,605)	(19,639,017)	1,778,674	-	(206,319,948)
Other	(15,202,063)	(2,674,461)	-	(35,825)	(17,912,349)
Total accumulated depreciation	(267,912,528)	(27,463,410)	2,266,873	-	(293,109,065)
<i>Total capital assets being depreciated, net</i>	259,440,589	(22,063,467)	(277,245)	25,414,471	262,514,348

Internal Service Funds:

Capital assets, not being depreciated:

Land	9,124,712	-	-	-	9,124,712
<i>Total capital assets, not being depreciated</i>	9,124,712	-	-	-	9,124,712

Capital assets being depreciated:

Land Improvements	910,489	-	-	37,331	947,820
Buildings	81,432,483	-	-	-	81,432,483
Building Improvements	20,718,972	-	(105,108)	2,923,110	23,536,974
Vehicles	75,351	-	-	-	75,351
Machinery and Equipment	734,042	-	-	-	734,042
Office/Other Equipment	3,514,320	-	(106,633)	-	3,407,687
<i>Total capital assets being depreciated</i>	107,385,657	-	(211,741)	2,960,441	110,134,357

Less accumulated depreciation for:

Land Improvements	(669,813)	(43,905)	-	-	(713,718)
Buildings	(33,555,003)	(2,256,883)	-	-	(35,811,886)
Building Improvements	(7,299,088)	(1,018,469)	82,202	-	(8,235,355)
Vehicles	(65,534)	(4,207)	-	-	(69,741)
Machinery and Equipment	(662,307)	(52,026)	-	-	(714,333)
Office/Other Equipment	(3,134,987)	(197,439)	106,633	-	(3,225,793)
Total accumulated depreciation	(45,386,732)	(3,572,929)	188,835	-	(48,770,826)
<i>Total capital assets being depreciated, net</i>	61,998,925	(3,572,929)	(22,906)	2,960,441	61,363,531
<i>Total Capital Assets Internal Service Funds, net</i>	71,123,637	(3,572,929)	(22,906)	2,960,441	70,488,243
<i>Total Capital Assets Governmental Activities, net</i>	\$454,668,535	(\$5,554,111)	(\$313,695)	-	\$448,800,729

Business-type Activities:

Capital assets, not being depreciated:

Land	\$68,660	\$ -	\$ -	\$ -	\$68,660
Land Infrastructure	521,300	1,000	-	-	522,300
Construction in Progress	2,574,097	718,867	-	(726,735)	2,566,229
<i>Total capital assets, not being depreciated</i>	3,164,057	719,867	-	(726,735)	3,157,189

Capital assets being depreciated:

Land Improvements	50,707	-	-	-	50,707
Buildings	13,376	-	-	-	13,376
Vehicles	1,694,412	20,503	-	-	1,714,915
Machinery and Equipment	970,786	49,694	-	-	1,020,480
Office/Other Equipment	440,236	16,678	-	-	456,914
Infrastructure:					
Sewer equipment, lines and pumps	41,714,391	1,119,228	-	557,875	43,391,494
Water equipment, lines and wells	19,715,529	414,906	-	168,860	20,299,295
<i>Total capital assets being depreciated</i>	64,599,437	1,621,009	-	726,735	66,947,181

Less accumulated depreciation for:

Land Improvements	(24,242)	(2,544)	-	-	(26,786)
Buildings	(4,894)	(284)	-	-	(5,178)
Vehicles	(1,093,423)	(162,884)	-	-	(1,256,307)

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2020

Primary Government (continued)

Internal Service Funds:	Beginning Balance	Increases	Decreases	Re-classes	Ending Balance
Machinery and Equipment	(852,901)	(56,638)	-	-	(909,539)
Office/Other Equipment	(209,529)	(45,874)	-	-	(255,403)
Infrastructure:					
Sewer equipment, lines and pumps	(20,821,235)	(1,361,314)	-	-	(22,182,549)
Water equipment, lines and wells	(7,345,670)	(798,497)	-	-	(8,144,167)
Total accumulated depreciation	(30,351,894)	(2,428,035)	-	-	(32,779,929)
<i>Total capital assets being depreciated, net</i>	34,247,543	(807,026)	-	726,735	34,167,252
<i>Total Capital Assets Business-type Activities, net</i>	\$37,411,600	(\$87,159)	-	\$-	\$37,324,441
Total Capital Assets - Primary Government, net	\$492,080,135	(\$5,641,270)	(\$313,695)	\$-	\$486,125,170

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. In addition, assets were consolidated into the Parish from the dissolution of Sub-Drainage District No. 1 of Drainage District No. 3. This includes an increase in accumulated depreciation of \$72,667.

Depreciation expense of \$27,390,743 for the year ended December 31, 2020, was charged to the following functions:

Governmental Activities:

General Government	\$716,021
Public Safety	1,167,994
Highways and Streets	24,104,358
Sanitation	8,076
Health and Welfare	72,500
Cultural and Recreation	624,200
Economic Development	5,135
Transportation	692,459
Total depreciation expense – governmental activities	<u>\$27,390,743</u>

Business-type Activities:

Utility Operations	\$2,402,791
Development	25,244
Total depreciation expense – business-type activities	<u>\$2,428,035</u>

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 \$22,863,413 at December 31, 2020 for the primary government are as follows:

	Salaries/Benefits	Accounts	Other	Total
Governmental activities:				
General Fund (000)	\$665,071	\$3,020,267	\$191,093	\$3,876,431
Public Works (100)	450,455	484,528	25,181	960,164
St. Tammany Parish Library (128)	-	-	442,512	442,512
Grants–Other (149)	-	67,779	-	67,779
Capital Improvements–General (200-4640)	-	1,518,913	176,105	1,695,018
Non-major Special Revenue Funds	118,177	5,883,431	4,439,961	10,441,569
Non-major Debt Service Funds	-	1,298	-	1,298
Non-major Capital Project Funds	-	2,536,857	369,849	2,906,706
Internal Service Funds	-	512,779	649,896	1,162,675
Total governmental activities	1,233,703	14,025,852	6,294,597	21,554,152
Business-type activities:				
Utility Operations (502)	146,742	885,906	64,525	1,097,173
Development (507)	71,977	17,991	-	89,968
Total business-type activities	218,719	903,897	64,525	1,187,141
Total Primary Government	<u>\$1,452,422</u>	<u>\$14,929,749</u>	<u>\$6,359,122</u>	<u>\$22,741,293</u>

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2020

The difference of \$159,274 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):

Entity	Retirement System
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.

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 2020 was 12.25% 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.

2020	2019	2018
\$3,053,925	\$2,790,420	\$2,842,925

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, 2020.

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Notes to the Financial Statements 2020

Net Pension Liability	\$ 180,123
Pension Expense	\$ 3,489,782
Proportion of Net Pension Liability	3.826326%

Change in Proportion Decrease	.191577%
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The net pension assets/liabilities were measured as of December 31, 2019 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, 2019 as compared to the total of all employers' contributions received by the plan for the fiscal year ended December 31, 2019.

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:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	\$ -	\$(1,612,485)
Changes in Assumptions	2,515,636	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments	-	(6,751,933)
Changes in Proportion and Differences between Employer and Non-Employer		
Contributions and Proportionate Share of Contributions:		
Change in Proportionate Share	9,621	(285,880)
Difference in Contributions	-	33,608
Employer Contributions Subsequent to the Measurement Date	3,053,925	-
Total	<u>\$5,579,182</u>	<u>\$(8,616,690)</u>

Deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date for PERS of \$3,053,925, will be recognized as a reduction of the net pension liability during the year ending December 31, 2021.

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:

2021	\$(1,377,596)
2022	(1,778,542)
2023	102,495
2024	<u>(3,037,790)</u>
Total	<u><u>\$(6,091,433)</u></u>

Actuarial Methods and Assumptions – A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2019 are as follows:

Valuation Date	December 31, 2019
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

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Notes to the Financial Statements 2020

	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 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 7.18% for the year ended December 31, 2019.

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, 2019 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	35%	1.05%
Equity	52%	3.41%
Alternatives	11%	.61%
Real Assets	2%	.11%
Totals	100%	5.18%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.18%

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 will 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.

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Notes to the Financial Statements 2020

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, 2019 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
\$19,467,936	\$180,123	\$(15,982,687)

Payables to the Pension Plan – At December 31, 2020, 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.

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 \$4,532,459 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, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	44
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	585
Total	629

Total OPEB Liability – The Parish's total OPEB liability of \$7,101,778 was measured as of December 31, 2020 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the January 1, 2020 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	2.74% annually (Beginning of year to determine actuarially determined contribution)
	2.12% annually (as of end of year measurement date)
Healthcare cost trend rates	Flat 5.5% annually for ten years, 4.5% thereafter
Mortality	SOA RP-2000 without projection

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The discount rate was based on the average of the Bond Buyers' 20-year general obligation municipal bond index as of December 31, 2020, the end of the applicable measurement period.

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

Changes in the Total OPEB Liability

Balance at December 31, 2019	\$10,716,531
Changes for the year:	
Service cost	52,346
Interest	290,442
Differences between expected and actual experience	(3,912,890)
Changes in assumptions	188,252
Benefit payments and net transfers	(232,903)
Net changes	<u>(3,614,753)</u>
Balance at December 31, 2020	<u>\$7,101,778</u>

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

	1.0% Decrease (1.12%)	Current Discount Rate (2.12%)	1.0% Increase (3.12%)
Total OPEB liability	<u>\$ 8,211,112</u>	<u>\$ 7,101,778</u>	<u>\$ 6,202,782</u>

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	<u>\$ 6,385,469</u>	<u>\$ 7,101,778</u>	<u>\$ 7,994,737</u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – For the year ended December 31, 2020, the Parish recognized OPEB expense of \$334,839. At December 31, 2020, the Parish reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$(3,406,159)
Changes in assumptions	1,842,419	(752,921)
Total	<u>\$1,842,419</u>	<u>\$(4,159,080)</u>

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

Years ending December 31:

2021	(\$677,627)
2022	(677,627)
2023	(677,627)
2024	(677,625)
2025	67,301
Thereafter	<u>326,544</u>
Total	<u>(\$2,316,661)</u>

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Notes to the Financial Statements 2020

H. Construction and Other Significant Commitments

Construction Commitments – The Parish had active projects as of December 31, 2020. At year-end, the commitments with contractors are as follows:

Project Name	Expenditures to Date	Commitment
Governmental Activities:		
3rd St.	\$ -	\$ 71,278
Abita River Regional Detention Pond	12,492	-
Adele St.	6,763	20,178
Airport Corporate Hangar	706,132	126,540
Airport Obstruction Removal	-	4,433
Airport Runway Rehabilitation	19,279	-
Alton Drainage	445,767	-
Avery Dr.	-	195,845
Azalea Ln.	-	59,639
Baham Cemetery Rd.	-	52,774
Belair Dr.	-	83,662
Belle Pointe Dr. Guardrail	46,749	9,920
Ben King Rd.	-	180,441
Ben Thomas Rd. Pond	1,270,128	191,990
Big Pine Dr. Drainage	-	43,244
Black River Dr. Bridge	433,347	355,553
Brewster Rd. Pond	132,461	315,898
C.S. Owens Rd.	21,480	-
Calhoun St.	-	25,070
Camp Salmen Lodge Restoration	2,288	-
Cane Bayou Mitigation Bank	-	1,699,180
Carmel Rd.	90,264	26,430
Churchill Rd.	-	41,044
City Dr.	-	42,541
Comprehensive Opioid Abuse Software	-	57,000
Courtney Dr. Drainage	4,718	-
Crapemyrtle Cir.	52,132	30,400
Crapemyrtle Rd.	63,269	30,125
Crestwood Dr. Drainage	-	24,466
Crockett Rd.	-	149,661
Dawsey Rd.	-	103,603
Defries Rd.	-	58,564
Dove Park Drainage	26,628	514,444
Dupard St.	-	70,268
Eden St.	-	30,125
Eleventh St. Drainage	-	31,971
Erindale Drainage, Ph.2	539,661	235,836
Essex Dr.	-	71,876
Fishing Pier-Wooden Boardwalk	13,179	1,257,487
Foy St.	-	45,025
Galloway Rd.	-	132,649
Harrison Ave.	1,393,463	1,321,059
Harry Kerlac Rd.	-	47,056
Helen Dr. Pond	28,598	78,902
Henry Clay St.	-	30,863
Honeysuckle Dr.	-	117,173
Hosmer Mill Rd. Bridge	22,040	2,100
Hunter Ln.	-	85,229
Huntwyck Village Drainage	5,040,400	106,345
I-10 Service Rd.	232,243	235,297

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Notes to the Financial Statements 2020

Project Name	Expenditures to Date	Commitment
Governmental Activities (continued):		
I-10 Service Rd. Bridge	182,933	816,562
I-10 Service Rd. Bridge	772,051	242,067
I-10 Service Rd. Bridges	248,163	-
Isabel Swamp Rd.	93,075	106,025
Janet St.	10,061	18,242
Jenkins Rd.	-	37,829
Justice Center Network Fiber	42,146	-
Justice Center Phone System	-	82,256
Krentel Rd.	361,255	26,293
Krentel Rd. Bridge	154,348	-
LA21 Shared-Use Bike Path	77,609	-
Labarre St.	-	41,716
Laurelwood Ln. Drainage	1,259,566	298,211
Lenwood Dr. Drainage Culvert Impr	40,022	17,987
Library-Mandeville Branch Roof	-	83,560
Little Bayou Castine	298,316	50,503
Lowe Pond Fence	55,202	-
Lower W-15 Diversion Canal	69,012	-
Lower W-15 Drainage-Widening	296,060	54,728
Lyon Ln.	8,336	88,312
Magnolia Ln.	30,407	15,332
Maintenance Barn-Hickory Office Addition	12,975	-
Mandeville Bypass Rd.	3,135,391	378,286
Mathies Rd.	-	54,408
Million Dollar Rd. Bridge	22,835	2,000
Monroe Crawford Rd.	-	61,424
N. 16th St.	-	33,225
N. 4th Ave.	-	62,762
North St. Drainage	-	32,032
Northshore Blvd. Interstate Lighting	20,480	108,414
Northwood/Whisper/Eddins Drainage	42,464	-
Northwood/Whisperwood/Eddins Drainage	535,939	169,377
Oak Harbor Interstate Lighting	19,724	25,764
Oak Park Subdivision Drainage	1,210	106,290
Ochsner Blvd. Connector Rd.	1,032,265	305,159
Old River Rd. Bridge	9,960	-
Pinewood Cir.	-	76,046
Plum Dr.	-	25,081
Race Horse Rd.	-	82,519
Raiford Oaks Channel Drainage	53,956	36,254
Reed Rd.	-	41,646
Reese Ln.	-	47,282
River Rd.	29,313	-
Rollins St.	175,918	-
Royal 18th Dr.	-	42,450
Royal Dr.	-	228,669
Safe Haven Training & Education Center	48,154	19,531
Safe House/Multi-Use Facility	12,567	-
Shady Pine Rd.	99,582	3,600
Slatchery Rd.	-	144,207
Soult St.	282,497	185,489
St. Paul Dr.	-	70,982
STAC Drainage	337,107	-
STAC Irrigation System	-	-
STAC Monument Signs	-	-

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Notes to the Financial Statements 2020

Project Name	Expenditures to Date	Commitment
Governmental Activities (continued):		
STAC Property Improvements-2 Lots	500,674	-
Stirling Blvd.	391,420	28,133
Stone Rd./Powell Dr.	152,291	271,549
STP Airport Corporate Hangar Parking Lot	83,750	1,414
STP Coroner Building Parking Lot Expansion	37,074	29,849
STP Fairgrounds Arena Perimeter Fence	149,654	-
STP Fairgrounds Dr. Fletcher/Arena Building	638,472	544,371
STP Fairgrounds Wash Rack	32,350	800
Tammany Trace-Camp Salmen Connection	767,191	18,300
Tammany Trace-Durnin Dr. to S. Tranquility	-	316,188
Tammany Trace-Heritage Park Connection	100,480	1,144,520
Tammany Trace-LA59 Tunnel/Curve	356,963	-
Third Ave. Bridge	164,475	6,158
Walnut St. Drainage	9,690	-
West Tammany Hills Drainage	138,999	182,765
Westwood Regional Detention Pond	339,513	152,602
Wiggins Rd.	5,886	27,254
Wilbur St.	-	52,539
Woodland Dr. Drainage	-	27,340
Woodlane Dr.	32,447	22,593
Woodview Dr.	-	141,251
<i>Total Governmental Activities</i>	<u>\$24,375,709</u>	<u>\$15,703,330</u>
Business-type Activities:		
Abita Lakes Water Tank Recondition	\$27,489	\$9,099
Bedico Creek/Timberlane Water Connection	703,385	-
Castine EQ Recondition	243,386	61,414
Colonial Court Lift Station	454,161	-
Cross Gates Water Distribution System	-	15,844
Cross Gates WWTP	114,420	220,305
Faubourg Water Storage Recondition	30,952	5,635
Goodbee Regional WWTP	12,720	338,124
Herwig Bluff Lift Station	14,500	-
LA59 @ Lonesome Rd. Water Line	76,750	-
Red Oak WWTP Interconnect	3,410	-
Tammany Trace LA59 Tunnel/Curve Water	92,725	-
Timberlane Water Tank Recondition	27,294	9,294
Turtle Creek/Herwig Bluff SFM	143,466	-
West St. Tammany WWTP	621,571	-
<i>Total Business-type Activities</i>	<u>\$2,566,229</u>	<u>\$659,715</u>
Total Primary Government	<u>\$26,941,938</u>	<u>\$16,363,045</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.

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Other Significant Commitments – The Parish had other open encumbrances in addition to the commitments above as of December 31, 2020. At year-end, these encumbrances are as follows:

Fund	Encumbrances
Governmental Activities:	
General Fund (000)	\$12,476
Public Works (100)	1,306,029
Capital Improvement – General (200-4640)	652,057
Non-major Special Revenue Funds	7,546,278
Non-major Capital Project Funds	1,808,070
Internal Service Funds	52,193
Total Governmental Activities	\$11,377,103
Business-type Activities:	
Utility Operations (502)	\$845,463
Development (507)	2,376
Total Business-type Activities	847,839
Total Primary Government	\$12,224,942

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 2020 totaled \$155,572. The Parish is committed to pay an annual fee to the Sheriff as shown in the following table:

Year Due	Amount
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	\$1,645,902

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 2020, 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, 2020. 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:

	2020	2019
Unpaid claims, beginning of year	\$4,000,000	\$5,000,000
Incurred claims and changes in estimates	605,326	(154,215)
Claim payments	(605,326)	(845,785)
Unpaid claims, end of year	<u>\$4,000,000</u>	<u>\$4,000,000</u>

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 and drainage.
- 3) *Revenue Bonds* – to acquire a sewer and water facility and GOMESA bonds to fund coastal restoration.
- 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, 2020:

	Long-term Obligations at 12/31/19	Additions	Deductions	Long-term Obligations at 12/31/20	Due within One Year
Governmental Activities					
Bonds Payable					
General Obligation Bonds	\$6,215,000	\$ -	(\$945,000)	\$5,270,000	\$975,000
Sales Tax Bonds	63,210,000	23,465,000	(25,370,000)	61,305,000	4,580,000
Revenue Bonds	1,650,000	22,035,000	(300,000)	23,385,000	315,000
Unamortized Premium	6,457,363	-	(1,661,914)	4,795,449	559,614
Total Bonds Payable	<u>77,532,363</u>	<u>45,500,000</u>	<u>(28,276,914)</u>	<u>94,755,449</u>	<u>6,429,614</u>
Compensated Absences	1,333,926	333,628	(271,252)	1,396,302	150,000
Pension Liability	15,316,817	2,912,499	(18,078,989)	150,327	-
Impact Fee Credits	9,152,287	-	(191,270)	8,961,017	-
Claims Payable	4,000,000	605,326	(605,326)	4,000,000	900,000
Health Plan Payable Retirees	<u>10,716,531</u>	<u>2,112,865</u>	<u>(5,727,618)</u>	<u>7,101,778</u>	<u>-</u>
Total Governmental Activities	118,051,924	51,464,318	(53,151,369)	116,364,873	7,479,614
Business-type Activities					
Utility Revenue Bonds	37,580,563	-	(975,000)	36,605,563	1,015,000
Discount on Bonds Payable	(838,704)	-	56,295	(782,409)	(55,575)
Pension Liability	<u>2,516,080</u>	<u>1,011,137</u>	<u>(3,497,421)</u>	<u>29,796</u>	<u>-</u>
Total Business-type Activities	39,257,939	1,011,137	(4,416,126)	35,852,950	959,425
Total Primary Government	<u>\$157,309,863</u>	<u>\$52,475,455</u>	<u>(\$57,567,495)</u>	<u>\$152,217,823</u>	<u>\$8,439,039</u>

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 2020, the liability in this fund was \$1,268,195, of which \$130,000 is considered current and \$1,138,195 is considered long-term.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2020

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 \$128,107, of which \$20,000 is considered current and \$108,107 is considered long-term as of December 31, 2020.

OPEB is accounted for in both the Post-Employment Health Insurance Internal Service Fund (678) (\$4,532,459) and the government-wide statements (\$2,569,319).

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:

		Bond	Original Issue Date	Original Borrowing	Interest Rate	Final Payment Due	Principal Outstanding	Source of Funds
Governmental Activities	General Obligation	Limited Tax Refunding Bonds, Series 2018 (Coroner)	12/19/18	\$3,990,000	3.2%	03/01/25	\$3,315,000	Ad valorem tax
		Limited Tax Refunding Bonds, Series 2018 (Library)	12/19/18	2,665,000	3.2%	03/01/25	1,955,000	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	9,840,000	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	28,000,000	2% sales tax
		Sales Tax Refunding Bonds Sales Tax District No. 3, Series 2020	12/22/20	23,465,000	.3780% to 1.981%	06/01/31	23,465,000	2% sales tax
	Revenue	Revenue Bonds, Series 2009	05/01/09	4,000,000	3.87%	05/01/24	1,350,000	Excess revenues
		GOMESA Bonds, Series 2020	12/22/20	22,035,000	3.875%	11/01/45	22,035,000	GOMESA funds
	Total Governmental Activities							\$89,960,000
Business-type Activities	Utility Revenue	Utility Revenue Bonds, Series 2010A	04/21/10	\$1,000,000	.95%	06/01/30	\$380,563	Net revenues of the system
		Utility Revenue Bonds, Series 2018	12/20/18	36,415,000	3.0% to 4.5%	08/01/44	36,225,000	Net revenues of the system
	Total Business-type Activities							\$36,605,563
TOTAL PRIMARY GOVERNMENT							\$126,565,563	

The primary government has accumulated \$5,339,468 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, 2020, the statutory limit is \$291,763,223 and the Parish has \$5,270,000 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.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2020

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

		Year Ending December 31	Principal	Interest	Total
Governmental Activities	General Obligation Bonds	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
	Sales Tax Bonds	2021	4,580,000	1,926,092	6,506,092
		2022	4,950,000	1,757,045	6,707,045
		2023	5,105,000	1,571,051	6,676,051
		2024	5,270,000	1,364,894	6,634,894
		2025	5,475,000	1,177,055	6,652,055
		2026-2030	29,520,000	3,273,669	32,793,669
		2031	6,405,000	94,484	6,499,484
	Revenue Bonds	2021	315,000	779,043	1,094,043
		2022	335,000	887,429	1,222,429
		2023	945,000	874,367	1,819,367
		2024	990,000	837,379	1,827,379
		2025	655,000	806,000	1,461,000
		2026-2030	3,680,000	3,629,131	7,309,131
		2031-2035	4,465,000	2,857,425	7,322,425
		2036-2040	5,420,000	1,921,419	7,341,419
		2041-2045	6,580,000	784,688	7,364,688
Business-type Activities	Utility Revenue Bonds	2021	1,015,000	1,471,415	2,486,415
		2022	1,050,000	1,440,628	2,490,628
		2023	1,085,000	1,407,883	2,492,883
		2024	1,120,000	1,372,488	2,492,488
		2025	1,155,000	1,337,408	2,492,408
		2026-2030	6,165,563	6,070,673	12,236,236
		2031-2035	7,330,000	4,815,933	12,145,933
		2036-2040	8,970,000	3,179,238	12,149,238
		2041-2044	8,715,000	1,002,150	9,717,150
Total		\$126,565,563	\$47,073,387	\$173,638,950	

Details of GOMESA Revenue Bonds, Series 2020

On December 22, 2020, the Parish issued revenue bonds in the amount of \$22,035,000 for coastal restoration projects. These bonds have an interest rate of 3.875% with a maturity of November 1, 2045 and are secured by the Parish's Gulf of Mexico Energy Security Act of 2006 revenues. The Act provides for the sharing of certain revenues received by the United States government from oil and gas leasing and production in the Gulf of Mexico with the states of Alabama, Mississippi, Louisiana, and Texas and their designated political subdivisions.

Details of Advance Refunding, Sales Tax District No. 3 Sales Tax Bonds, Series 2013

In 2020, the Parish advanced refunded Sales Tax District No. 3 Sales Tax bonds, Series 2013, 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. The Parish issued \$23,465,000 of taxable sales tax bonds to advance refund \$21,125,000 in sales tax bonds. At December 31, 2020, \$21,125,000 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. This advanced refunding was undertaken to reduce the total debt service payments over eleven years by \$692,319, and to obtain an economic gain of \$642,327.

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.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2020

L. Fund Balance

The fund balance for governmental funds as of December 31, 2020 was \$282,526,694. The following table indicates the purpose for each restriction or commitment:

	General Fund (000)	Public Works (100)	Capital Imp.- General (200-4640)	Non-major Special Revenue	Non-major Debt Service	Non-major Capital Projects	Non-major Permanent	Total
Nonspendable:								
Inventory	\$661	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 661
Prepaid items	738,439	542	-	31,582	-	-	-	770,563
Mitigation bank	-	-	-	-	-	-	712,415	712,415
Total Nonspendable	739,100	542	-	31,582	-	-	712,415	1,483,639
Restricted for:								
22 nd JD Commissioner	-	-	-	20,502	-	-	-	20,502
22 nd JD Criminal Court	-	-	-	44,880	-	-	-	44,880
Animal Shelter	-	-	-	143,525	-	461,084	-	604,609
Arts	-	-	-	39,791	-	-	-	39,791
Coastal Restoration	-	-	-	-	-	21,194,417	-	21,194,417
Debt Service	-	-	-	-	3,493,509	-	-	3,493,509
Drainage	-	-	-	5,335,497	-	18,598,698	-	23,934,195
Drainage Capital	-	-	-	-	-	332,084	-	332,084
Economic Development	-	-	-	2,486,834	-	-	-	2,486,834
Environmental Services	-	-	-	-	-	559	-	559
Gravity Drainage. Dist. No. 5	-	-	-	-	-	43,711	-	43,711
Jail Capital	-	-	-	-	-	758,042	-	758,042
Juror Compensation	-	-	-	416,127	-	-	-	416,127
Justice Center Complex	-	-	-	3,181,195	-	7,275,834	-	10,457,029
Library	-	-	-	-	441,592	-	-	441,592
Library Capital	-	-	-	-	-	4,131,924	-	4,131,924
Lighting Districts	-	-	-	5,460,220	-	-	-	5,460,220
Public Health	-	-	-	6,287,437	-	293,332	-	6,580,769
Roads, Bridges, and Drainage	-	42,248,155	57,084,898	-	-	31,661,488	-	130,994,541
St. Tammany Parish Coroner	-	-	-	14,172,737	1,339,137	2,487,134	-	17,999,008
Sub-Drainage Dist. 1 of GDD No. 3	-	-	-	-	-	579,479	-	579,479
Transportation	-	-	-	99,455	-	-	-	99,455
Transportation Capital	-	-	-	-	-	1,047,993	-	1,047,993
Tree Mitigation	-	-	-	-	-	123,612	-	123,612
Witness Fees	-	-	-	385,863	-	-	-	385,863
Total Restricted	-	42,248,155	57,084,898	38,074,063	5,274,238	88,989,391	-	231,670,745
Committed for:								
Administration Building	-	-	-	-	-	257,370	-	257,370
Animal Shelter	-	-	-	3,627,721	-	-	-	3,627,721
Culture and Recreation	-	-	-	-	-	10,739,886	-	10,739,886
Debt Service	-	-	-	-	65,230	-	-	65,230
Disaster Relief	-	-	-	-	-	318,576	-	318,576
Economic Development	-	-	-	-	-	332,127	-	332,127
Environmental Services	-	-	-	6,997,476	-	57,349	-	7,054,825
Information Systems	-	-	-	-	-	387,288	-	387,288
OEP/911 Building	-	-	-	-	-	864,887	-	864,887
Parish Buildings	-	-	-	-	-	5,838,512	-	5,838,512
Road, Bridges, and Drainage	-	252,294	-	-	-	-	-	252,294
STP Admin/Justice Cmplx E	-	-	-	-	-	1,621,221	-	1,621,221
Tammany Trace	-	487,854	-	-	-	421,246	-	909,100
Total Committed	-	740,148	-	10,625,197	65,230	20,838,462	-	32,269,037
Unassigned	17,103,273	-	-	-	-	-	-	17,103,273
TOTAL FUND BALANCES	\$17,842,373	\$42,988,845	\$57,084,898	\$48,730,842	\$5,339,468	\$109,827,853	\$712,415	\$282,526,694

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2020

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)	St. Tammany Parish Library*	St. Tammany Parish Coroner *	Sewerage District 1	Sewerage District 4		
* Indicates major component unit or fund as appropriate.									
Payable Entity	Component Units	St. Tammany Parish Coroner*	\$ -	\$474,106	\$ -	\$ -	\$ -	\$ -	\$474,106
		Fire Protection District 1	27,080	-	-	-	-	-	27,080
		Fire Protection District 2	6,920	-	-	-	-	-	6,920
		Fire Protection District 3	2,160	-	-	-	-	-	2,160
		Fire Protection District 4	20,440	-	-	-	-	-	20,440
		Fire Protection District 5	1,360	-	-	-	-	-	1,360
		Fire Protection District 9	1,240	-	-	-	-	-	1,240
		Fire Protection District 11	2,120	-	-	-	-	-	2,120
		Fire Protection District 12	9,040	-	-	-	-	-	9,040
		Fire Protection District 13	4,800	-	-	-	-	-	4,800
		Recreation District No. 1	6,200	-	-	-	-	-	6,200
		Recreation District No. 14	4,640	-	-	-	-	-	4,640
		Water District No. 3	-	-	-	-	310,645	33,345	343,990
	Primary Government	St. Tammany Parish Coroner (126)	-	-	-	122,120	-	-	122,120
St. Tammany Parish Library (128)*		-	-	11,351,576	-	-	-	11,351,576	
Total		\$86,000	\$474,106	\$11,351,576	\$122,120	\$310,645	\$33,345	\$12,377,792	

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 \$503,018 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.

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).

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, 2020, is as follows:

Due to:		General Fund (000)	STP Library Capital (228)	Total	
Due From:	Major Fund	St. Tammany Parish Library (128)	\$ 41,416	\$1,400,000	\$1,441,416
	Non-major Special Revenue Funds	Grants – Economic Development (143)	110	-	110
		Grants – Health & Welfare (144)	152,815	-	152,815
		Grants – Infrastructure (145)	75,285	-	75,285
		Grants – Residential Mitigation (147)	138,029	-	138,029
		Lighting District No. 10 (190-4630)	324	-	324
Total		\$407,979	\$1,400,000	\$1,807,979	

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2020

N. Inter-fund Transfers

The following table indicates inter-fund transfers:

	To:					Total
	Public Works (100)	Capital Improvements – General (200-4640)	Non-major Debt Service Funds	Non-major Capital Project Funds	Utility Operations (502)	
From:						
Capital Improvements – General (200-4640)	\$ -	\$ -	\$ -	\$104,175	\$ -	\$104,175
Non-major Debt Service Funds	-	-	-	21,194,417	-	21,194,417
Non-major Capital Project Funds	-	1,941,633	-	1,890,578	5,634	3,837,845
Internal Service Funds	25,612	-	-	-	-	25,612
Utility Operations (1)	-	-	358,400	-	-	358,400
Total	\$25,612	\$1,941,633	\$358,400	\$23,189,170	\$5,634	\$25,520,449

(1) Business-type Activities

The transfers were made for the following reasons:

1. 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.
2. A transfer was made from a non-major debt service fund to a non-major capital project fund to transfer the proceeds of the new bond issue to the capital project fund where the funds will be spent.
3. 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.
4. 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.
5. A transfer was made from a non-major capital project fund to Utility Operations Fund to return funds that were transferred in a prior year and no longer needed for a project.
6. Transfers were made from an internal service fund to the Public Works fund to cover the costs of claims.
7. 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.

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 2020 totaled \$1,072,709 of which \$1,057,924 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, 2020:

Fiscal Year	Governmental Activities:			Business-type Activities:	
	General Fund (000)	Public Works (100)	Internal Service Funds	Utility Operations (502)	Total
2021	\$12,000	\$164,462	\$739,046	\$8,785	\$924,293
2022	12,000	51,214	444,197	2,928	510,339
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
Total	\$106,000	\$215,676	\$2,882,768	\$11,713	\$3,216,157

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2020

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 \$452,006 in fiscal year 2020 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.

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, 2020:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Demand Deposits	<u>\$904,866</u>	<u>\$962,241</u>

These deposits are secured from custodial credit risk by \$250,000 of federal deposit insurance (GASB Category 1) and \$3,000,000 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

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2020

Capital assets and depreciation activity for the year ended December 31, 2020 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	\$ 16,770	\$ -	\$86,162
Auto Equipment	414,982	38,704	-	453,686
Autopsy Equipment	399,774	-	-	399,774
Computer Equipment	226,589	-	-	226,589
Furniture and Fixtures	59,456	-	-	59,456
Lab Equipment	2,116,432	50,500	-	2,166,932
Office Equipment	317,003	74,047	-	391,050
<i>Total capital assets being depreciated</i>	<u>3,603,628</u>	<u>180,021</u>	<u>-</u>	<u>3,783,649</u>
Less accumulated depreciation for:				
Leasehold Improvements	(60,112)	(1,857)	-	(61,969)
Auto Equipment	(233,812)	(52,023)	-	(285,835)
Autopsy Equipment	(209,836)	(40,925)	-	(250,761)
Computer Equipment	(208,054)	(6,685)	-	(214,739)
Furniture and Fixtures	(59,456)	-	-	(59,456)
Lab Equipment	(2,026,247)	(48,443)	-	(2,074,690)
Office Equipment	(240,229)	(22,234)	-	(262,463)
Total accumulated depreciation	<u>(3,037,746)</u>	<u>(172,167)</u>	<u>-</u>	<u>(3,209,913)</u>
Total capital assets, net	<u>\$565,882</u>	<u>\$7,854</u>	<u>\$ -</u>	<u>\$573,736</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, 2020:

Demand Deposits \$5,176,614

These deposits are stated at cost, which approximates market. As of December 31, 2020, \$5,113,221 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, 2020. These liabilities are reported at their present value of \$57,235.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2020

Changes in the balances of claims liabilities during the years ended December 31, 2020, 2019, and 2018 were as follows:

	2020	2019	2018
Unpaid claims, beginning of year	\$68,936	\$64,894	\$19,230
Incurred claims and changes in estimates	853,618	1,021,295	1,004,712
Claim payments	(865,319)	(1,017,253)	(959,048)
Unpaid claims, end of year	<u>\$57,235</u>	<u>\$68,936</u>	<u>\$64,894</u>

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:

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

Capital assets and depreciation activity for the year ended December 31, 2020 is as follows:

<u>St. Tammany Parish Library</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Land	\$473,285	\$ -	\$ -	\$473,285
Capital assets being depreciated:				
Artwork	49,464	-	-	49,464
Books	7,462,739	841,103	(302,520)	8,001,322
Vehicles	244,763	-	(14,867)	229,896
Computers	154,408	21,068	(123,573)	51,903
Building Improvements	1,808,982	27,850	(55,227)	1,781,605
Furniture and Equipment	1,714,341	58,552	(13,098)	1,759,795
<i>Total capital assets being depreciated</i>	<u>11,434,697</u>	<u>948,573</u>	<u>(509,285)</u>	<u>11,873,985</u>
Less accumulated depreciation for:				
Artwork	(17,478)	(7,066)	-	(24,544)
Books	(6,589,480)	(557,263)	302,520	(6,844,223)
Vehicles	(155,424)	(21,399)	14,867	(161,956)
Computers	(153,532)	(3,872)	123,573	(33,831)
Building Improvements	(796,055)	(72,216)	23,471	(844,800)
Furniture and Equipment	(1,260,296)	(119,111)	13,098	(1,366,309)
Total accumulated depreciation	<u>(8,972,265)</u>	<u>(780,927)</u>	<u>477,529</u>	<u>(9,275,663)</u>
<i>Total capital assets being depreciated, net</i>	<u>2,462,432</u>	<u>167,646</u>	<u>(31,756)</u>	<u>2,598,322</u>
Total capital assets, net	<u>\$2,935,717</u>	<u>\$167,646</u>	<u>(\$31,756)</u>	<u>\$3,071,607</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, 2020 was \$303,708.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2020

Future minimum lease payments are as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2021	\$266,752
2022	218,127
2023	117,034
Total Future Minimum Lease Payments	<u>\$601,913</u>

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. The cost is recorded as an expenditure at the time individual inventory items are purchased. Inventories at year-end are equally offset by fund balance reserves. Inventory at December 31, 2020 was determined using the first-in, first-out method (FIFO).

Cash and Cash Equivalents

At December 31, 2020, the Mosquito Abatement District had cash and cash equivalents (book balances) as follows:

Cash in checking accounts	\$937,166
Cash in money market account	2,759,815
Other	<u>75</u>
Total	<u>\$3,697,056</u>

As of December 31, 2020, the Mosquito Abatement District had \$3,706,578 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:

<u>Description</u>	<u>Estimated Useful Lives</u>
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

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2020

Capital assets and depreciation activity for the year ended December 31, 2020 is as follows:

<u>Mosquito Abatement District</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Retirement/Reclasses</u>	<u>Ending Balance</u>
Capital assets being depreciated:				
Buildings and Improvements	\$5,832,393	\$ -	\$ -	\$5,832,393
Vehicles	682,415	73,306	-	755,721
Machinery and Equipment	675,735	76,512	-	752,247
Aircraft and Related Equipment	4,719,236	81,107	-	4,800,343
Office Furniture and Fixtures	168,264	-	-	168,264
<i>Total capital assets being depreciated</i>	<i>12,078,043</i>	<i>230,925</i>	<i>-</i>	<i>12,308,968</i>
Less accumulated depreciation for:				
Buildings and Improvements	(1,725,113)	(145,810)	-	(1,870,923)
Vehicles	(544,723)	(68,912)	-	(613,635)
Machinery and Equipment	(450,395)	(69,964)	-	(520,359)
Aircraft and Related Equipment	(1,776,687)	(255,185)	-	(2,031,872)
Office Furniture and Fixtures	(61,718)	(6,618)	-	(68,336)
<i>Total accumulated depreciation</i>	<i>(4,558,636)</i>	<i>(546,488)</i>	<i>-</i>	<i>(5,105,124)</i>
<i>Total capital assets being depreciated, net</i>	<i>\$7,519,407</i>	<i>(\$315,563)</i>	<i>\$ -</i>	<i>\$7,203,844</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.

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 1st 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.

S. Non-Major Discretely Presented Component Unit

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

The Parish was responsible for the accounting of Sub-Drainage District No. 1 of Drainage District No. 3 (the District) through an inter-governmental agreement. In January of 2020, the District was abolished, and the Parish accepted the remaining funds of the district, as well as the property into the Parish drainage maintenance system.

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.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2020

Capital assets and depreciation activity for the year ended December 31, 2020 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	(72,668)	-	72,668	-
<i>Total capital assets being depreciated, net</i>	103,173	-	(103,173)	-
Total capital assets, net	\$564,050	\$ -	\$(564,050)	\$ -

T. Contingencies and Uncertainties

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.

On March 11, 2020, the World Health Organization publicly characterized Covid-19 as a pandemic. Parish President Michael B. Cooper declared a state of emergency in St. Tammany Parish on March 13, 2020. Actions to mitigate the coronavirus have had an adverse impact on the economy. While tax revenue increased in fiscal year 2020, it is unknown how federal, state and other actions will financially affect the Parish.

U. New Standards

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. 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.

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 March 20, 2021, the voters approved the renewal of the drainage maintenance millage, which expired in 2020. The new levy period is for ten years beginning fiscal year 2021.

On June 7, 2021, the Parish received \$25,291,669 from the Department of Treasury under the American Rescue Plan Act of 2021. Management of the Parish is currently considering the expenditure guidelines and creating a committee to analyze and recommend spending plans.

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues				
Taxes:				
Ad valorem	\$ 5,205,700	\$ 5,205,700	\$ 5,591,305	\$ 385,605
Other taxes, penalties, interest, etc.	2,875,200	2,875,200	2,888,080	12,880
Licenses and permits	3,965,300	3,965,300	4,306,551	341,251
Intergovernmental revenues:				
Federal and state grants	-	-	244,942	244,942
Other federal funds	70,000	70,000	65,805	(4,195)
State funds:				
State revenue sharing	114,224	114,224	114,036	(188)
Fees and charges for services	281,600	281,600	433,187	151,587
Other revenues	501,378	501,378	527,995	26,617
Total Revenues	<u>13,013,402</u>	<u>13,013,402</u>	<u>14,171,901</u>	<u>1,158,499</u>
Less: Revenue collection fees	761,049	761,049	830,428	(69,379)
Net Revenues	<u>12,252,353</u>	<u>12,252,353</u>	<u>13,341,473</u>	<u>1,089,120</u>
Expenditures				
Administrative Departments				
Parish President	646,858	742,029	729,344	12,685
Parish Council	1,549,051	1,589,084	1,290,088	298,996
Chief Administrative Officer	521,849	681,246	577,024	104,222
Facilities Management	1,621,551	1,670,769	1,527,576	143,193
Finance	1,735,169	1,789,958	1,576,301	213,657
Grants Management	286,504	302,934	188,338	114,596
Human Resources	537,965	553,552	504,736	48,816
Procurement	561,322	579,255	503,117	76,138
Public Information	484,741	421,222	331,299	89,923
Technology	2,899,170	3,249,299	2,801,101	448,198
Interfund Charges	(10,300,384)	(10,705,276)	(9,075,547)	(1,629,729)
Facilities and Other				
Bush Community Center	25,712	25,956	15,623	10,333
Elections	6,643	6,646	5,256	1,390
Fairgrounds Arena	320,392	325,806	325,795	11
Levee Board Building	18,067	18,314	15,960	2,354
St. Tammany Regional Airport	346,279	351,274	197,526	153,748
Reimbursement-Costs in Excess of Revenues	(590,250)	(601,151)	(467,214)	(133,937)
State Mandated Agencies				
St. Tammany Parish Jail	5,253,037	5,452,472	5,443,882	8,590
22nd Judicial District Court				
22nd Judicial District Court	2,803,897	2,893,614	2,846,025	47,589
22nd Judicial District Court Reimbursable	44,924	46,106	39,493	6,613
Assessor	12,326	12,462	11,929	533
District Attorney of 22nd JD				
District Attorney of 22nd JD	3,276,205	3,326,056	3,111,759	214,297
District Attorney - Civil Division	1,771,230	1,658,706	1,551,150	107,556
Interfund Charges	(1,579,349)	(1,448,328)	(1,487,556)	39,228
Registrar of Voters	286,459	287,649	205,934	81,715
LA Dept of Veterans Affairs	107,832	107,907	107,906	1
Ward Courts	296,284	297,223	297,156	67
General expenditures	6,906	7,262	6,418	844
Total Expenditures	<u>12,950,390</u>	<u>13,642,046</u>	<u>13,180,419</u>	<u>461,627</u>
Net Change in Fund Balance	<u>(698,037)</u>	<u>(1,389,693)</u>	<u>161,054</u>	<u>1,550,747</u>
Fund Balance - Beginning	<u>17,681,319</u>	<u>17,681,319</u>	<u>17,681,319</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 16,983,282</u>	<u>\$ 16,291,626</u>	<u>\$ 17,842,373</u>	<u>\$ 1,550,747</u>

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, 2020

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget-Positive (Negative)
Revenues				
Sales Tax	\$ 52,899,000	\$ 52,899,000	\$ 56,977,509	\$ 4,078,509
Sales Tax for Capital	(11,595,000)	(11,595,000)	(11,595,000)	-
Sales Tax for Debt	(6,893,377)	(6,893,377)	(6,907,844)	(14,467)
Other Revenues	2,104,886	2,104,886	3,213,669	1,108,783
Less: Revenue collection fees	(608,350)	(608,350)	(655,124)	(46,774)
Net Revenues	<u>35,907,159</u>	<u>35,907,159</u>	<u>41,033,210</u>	<u>5,126,051</u>
Expenditures				
Department of Public Works				
Public Works Administration	2,449,809	2,558,391	2,018,895	539,496
Engineering	1,763,927	2,105,264	1,780,061	325,203
Geographical Information Systems	283,456	293,864	261,275	32,589
Maintenance Barns	13,555,118	14,436,444	9,657,790	4,778,654
Fleet Management	5,039,869	5,438,111	3,259,811	2,178,300
Tammany Trace Maintenance	1,236,020	1,277,384	802,134	475,250
Tammany Trace Administration	157,107	161,984	144,992	16,992
Development-Engineering	1,627,069	1,687,195	1,342,726	344,469
Homeland Security & Emergency Operations	653,518	664,266	561,933	102,333
General expenditures	5,104,308	5,221,088	4,399,025	822,063
Total Expenditures	<u>31,870,201</u>	<u>33,843,991</u>	<u>24,228,642</u>	<u>9,615,349</u>
Net Change in Fund Balance	4,036,958	2,063,168	16,804,568	14,741,400
Fund Balance - Beginning	<u>26,184,277</u>	<u>26,184,277</u>	<u>26,184,277</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 30,221,235</u>	<u>\$ 28,247,445</u>	<u>\$ 42,988,845</u>	<u>\$ 14,741,400</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
St. Tammany Parish Library (128)
For the Year Ended December 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues				
Ad valorem Tax	\$ 12,658,300	\$ 13,590,300	\$ 13,589,663	\$ (637)
Ad valorem Tax for Capital	(1,400,000)	(1,400,000)	(1,400,000)	-
Ad valorem Tax for Debt	(418,600)	(418,600)	(418,600)	-
Other Revenues	303,873	303,873	302,817	(1,056)
Less: Revenue collection fees	(440,057)	(465,157)	(465,119)	38
Net Revenues	<u>10,703,516</u>	<u>11,610,416</u>	<u>11,608,761</u>	<u>(1,655)</u>
Expenditures	<u>10,703,516</u>	<u>11,610,416</u>	<u>11,608,761</u>	<u>1,655</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ST. TAMMANY PARISH, LOUISIANA
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Grants - Other (149)
For the Year Ended December 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues	\$ 39,724	\$ 26,216,778	\$ 26,191,052	\$ (25,726)
Expenditures	<u>39,724</u>	<u>26,216,778</u>	<u>26,191,052</u>	<u>25,726</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Ending	<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, 2020

	<u>2020</u>	<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	3.83%	4.02%	4.30%	4.22%	4.13%	3.86%
St. Tammany Parish's Proportionate Share of the Net Pension Liability/(Asset) *	\$ 180,123	\$ 17,832,897	\$ (3,195,198)	\$ 8,681,664	\$ 10,877,242	\$ 1,054,850
St. Tammany Parish's Covered Payroll	\$ 24,264,487	\$ 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	0.74%	72.13%	-12.06%	34.73%	45.91%	4.87%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	99.89%	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, 2020

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Statutorily Required Contribution	\$ 3,053,925	\$ 2,790,420	\$ 2,842,925	\$ 3,312,071	\$ 3,249,952	\$ 3,435,429
Contributions in Relation to the Statutorily Required Contribution	<u>3,053,925</u>	<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>	<u>\$ -</u>
St. Tammany Parish's Covered Payroll	\$ 24,929,988	\$ 24,264,487	\$ 24,721,584	\$ 26,496,531	\$ 24,999,534	\$ 23,692,568
Contributions as a Percentage of Covered Payroll	12.25%	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, 2020

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB liability			
Service cost	\$ 52,346	\$ 62,234	\$ 75,747
Interest	290,442	350,581	328,588
Changes of benefit terms	-	-	-
Differences between expected and actual experience	(3,912,890)	(119,943)	(217,946)
Changes of assumptions	188,252	1,999,419	(941,153)
Benefit payments	(232,903)	(253,051)	(239,859)
Net change in total OPEB Liability	(3,614,753)	2,039,240	(994,623)
Total OPEB liability - beginning	10,716,531	8,677,291	9,671,914
Total OPEB liability - ending	<u>\$ 7,101,778</u>	<u>\$ 10,716,531</u>	<u>\$ 8,677,291</u>
 Covered-employee payroll	 \$ 24,929,988	 \$ 24,264,487	 \$ 24,721,584
Total OPEB liability as a percentage of covered-employee payroll	28.49%	44.17%	35.10%
 Benefit changes	 None	 None	 None
Change of Assumptions:			
Discount Rate	2.12%	2.74%	4.10%
Mortality	RP-2000	RP-2000	RP-2000
Trend	Variable	5.5%	5.5%

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, 2020

	General Government					
	Legislative	Judicial	Executive	Elections	Financial Administration	Other-Unclassified
Expenditures:						
Administrative Departments						
Parish President	\$ -	\$ -	\$ 729,344	\$ -	\$ -	\$ -
Parish Council	1,290,088	-	-	-	-	-
Chief Administrative Officer	-	-	491,579	-	85,445	-
Facilities Management	-	-	-	-	-	1,527,576
Finance	-	-	-	-	1,307,980	268,321
Grants Management	-	-	-	-	188,338	-
Human Resources	-	-	-	-	504,736	-
Procurement	-	-	-	-	503,117	-
Public Information	-	-	-	-	-	331,299
Technology	-	-	-	-	-	2,650,353
Interfund Charges	(1,210,321)	-	(1,146,291)	-	(2,235,813)	(4,483,122)
Facilities and Other						
Bush Community Center	-	-	-	-	-	15,623
Elections	-	-	-	5,256	-	-
Fairgrounds Arena	-	-	-	-	-	-
Levee Board Building	-	-	-	-	-	15,960
St. Tammany Regional Airport	-	-	-	-	-	-
Reimbursement-Costs in Excess of Revenues	-	-	-	-	-	(19,586)
State Mandated Agencies						
St. Tammany Parish Jail	-	-	-	-	-	-
22nd Judicial District Court						
22nd Judicial District Court	-	2,846,025	-	-	-	-
22nd Judicial District Court Reimbursable	-	39,493	-	-	-	-
Assessor	-	-	-	-	11,929	-
District Attorney of 22nd JD						
District Attorney of 22nd JD	-	3,111,759	-	-	-	-
District Attorney - Civil Division	-	-	-	-	1,551,150	-
Interfund Charges	-	-	-	-	(1,487,556)	-
Registrar of Voters	-	-	-	205,934	-	-
LA Dept of Veterans Affairs	-	-	-	-	-	-
Ward Courts	-	297,156	-	-	-	-
General expenditures	-	-	-	-	-	6,418
Revenue collection fees	-	-	-	-	823,795	6,633
Total Expenditures	<u>\$ 79,767</u>	<u>\$ 6,294,433</u>	<u>\$ 74,632</u>	<u>\$ 211,190</u>	<u>\$ 1,253,121</u>	<u>\$ 319,475</u>

SCHEDULE 8

<u>Public Safety</u>	<u>Health and Welfare</u>	<u>Culture and Recreation</u>	<u>Transportation</u>	<u>Capital Outlay - Capital Assets</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 729,344
-	-	-	-	-	1,290,088
-	-	-	-	-	577,024
-	-	-	-	-	1,527,576
-	-	-	-	-	1,576,301
-	-	-	-	-	188,338
-	-	-	-	-	504,736
-	-	-	-	-	503,117
-	-	-	-	-	331,299
-	-	-	-	150,748	2,801,101
-	-	-	-	-	(9,075,547)
-	-	-	-	-	15,623
-	-	-	-	-	5,256
-	-	325,795	-	-	325,795
-	-	-	-	-	15,960
-	-	-	183,231	14,295	197,526
-	-	(324,914)	(122,714)	-	(467,214)
5,443,882	-	-	-	-	5,443,882
-	-	-	-	-	2,846,025
-	-	-	-	-	39,493
-	-	-	-	-	11,929
-	-	-	-	-	3,111,759
-	-	-	-	-	1,551,150
-	-	-	-	-	(1,487,556)
-	-	-	-	-	205,934
-	107,906	-	-	-	107,906
-	-	-	-	-	297,156
-	-	-	-	-	6,418
-	-	-	-	-	830,428
<u>\$ 5,443,882</u>	<u>\$ 107,906</u>	<u>\$ 881</u>	<u>\$ 60,517</u>	<u>\$ 165,043</u>	<u>\$ 14,010,847</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, 2020

	<u>Public Safety</u>	<u>Highways and Streets</u>	<u>Culture and Recreation</u>	<u>Capital Outlay - Capital Assets</u>	<u>Total</u>
Expenditures					
Department of Public Works					
Public Works Administration	\$ -	\$ 2,018,895	\$ -	\$ -	\$ 2,018,895
Engineering	-	1,780,061	-	-	1,780,061
Geographical Information Systems	-	261,275	-	-	261,275
Maintenance Barns	-	9,375,042	-	282,748	9,657,790
Fleet Management	-	1,683,412	-	1,576,399	3,259,811
Tammany Trace Maintenance	-	802,134	-	-	802,134
Tammany Trace Administration	-	-	144,992	-	144,992
Development-Engineering	-	1,335,386	-	7,340	1,342,726
Homeland Security & Emergency Operations	561,933	-	-	-	561,933
General expenditures	-	4,399,025	-	-	4,399,025
Revenue collection fees	-	655,124	-	-	655,124
Total Expenditures	<u>\$ 561,933</u>	<u>\$ 22,310,354</u>	<u>\$ 144,992</u>	<u>\$ 1,866,487</u>	<u>\$ 24,883,766</u>

NON-MAJOR GOVERNMENTAL FUNDS

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Governmental Funds
December 31, 2020

	TOTAL NON-MAJOR SPECIAL REVENUE FUNDS	TOTAL NON-MAJOR DEBT SERVICE FUNDS	TOTAL NON-MAJOR CAPITAL PROJECT FUNDS	TOTAL NON-MAJOR PERMANENT FUNDS	TOTAL NON-MAJOR GOVERNMENTAL FUNDS
ASSETS					
Cash and cash equivalents	\$ 34,251,236	\$ 2,028,621	\$ 26,057,943	\$ -	\$ 62,337,800
Investments	7,253,283	-	72,963,227	-	80,216,510
Receivables, net of allowances for uncollectibles:					
Ad valorem/parcel fees	22,370,205	-	-	-	22,370,205
Sales and use tax	207,595	-	-	-	207,595
Other receivables	2,655,453	5,584	1,993,998	-	4,655,035
Due from other funds	-	-	1,400,000	-	1,400,000
Due from component units	474,106	-	-	-	474,106
Prepaid items	31,582	-	-	-	31,582
Restricted assets	-	3,306,561	21,194,417	712,415	25,213,393
Total Assets	67,243,460	5,340,766	123,609,585	712,415	196,906,226
DEFERRED OUTFLOWS OF RESOURCES					
Deferred charges - state revenue sharing	8,696	-	-	-	8,696
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 67,252,156	\$ 5,340,766	\$ 123,609,585	\$ 712,415	\$ 196,914,922
LIABILITIES					
Accounts, salaries, and other payables	\$ 10,441,569	\$ 1,298	\$ 2,906,706	\$ -	\$ 13,349,573
Due to other funds	366,563	-	-	-	366,563
Due to component units	122,120	-	-	-	122,120
Unearned revenue	5,745,110	-	10,875,026	-	16,620,136
Other liabilities	1,009,343	-	-	-	1,009,343
Total Liabilities	17,684,705	1,298	13,781,732	-	31,467,735
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - ad valorem/parcel fees	686,664	-	-	-	686,664
Unavailable revenue - state revenue sharing	149,945	-	-	-	149,945
Total Deferred Inflows of Resources	836,609	-	-	-	836,609
FUND BALANCES					
Nonspendable					
Mitigation bank	-	-	-	712,415	712,415
Prepaid items	31,582	-	-	-	31,582
Restricted	38,074,063	5,274,238	88,989,391	-	132,337,692
Committed	10,625,197	65,230	20,838,462	-	31,528,889
Total Fund Balances	48,730,842	5,339,468	109,827,853	712,415	164,610,578
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 67,252,156	\$ 5,340,766	\$ 123,609,585	\$ 712,415	\$ 196,914,922

SCHEDULE 11

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended December 31, 2020

	TOTAL NON-MAJOR SPECIAL REVENUE FUNDS	TOTAL NON-MAJOR DEBT SERVICE FUNDS	TOTAL NON-MAJOR CAPITAL PROJECT FUNDS	TOTAL NON-MAJOR PERMANENT FUNDS	TOTAL NON-MAJOR GOVERNMENTAL FUNDS
Revenues					
Taxes:					
Ad valorem/parcel fees	\$ 17,334,148	\$ 1,131,840	\$ 5,850,014	\$ -	\$ 24,316,002
Sales and use	891,703	6,907,844	7,595,000	-	15,394,547
Other taxes, penalties, interest, etc.	275,858	-	2	-	275,860
Licenses and permits	1,905,041	-	-	-	1,905,041
Intergovernmental revenues:					
Federal and state grants	7,007,855	-	3,046,954	-	10,054,809
State funds:					
State revenue sharing	449,551	-	-	-	449,551
Fees and charges for services	715,372	-	1,776,939	467,400	2,959,711
Fines and forfeitures	934,499	-	-	-	934,499
Other revenues:					
Investment earnings	305,422	23,363	1,228,688	909	1,558,382
Contributions	57,976	-	650,958	-	708,934
Miscellaneous	640	-	-	-	640
Total Revenues	<u>29,878,065</u>	<u>8,063,047</u>	<u>20,148,555</u>	<u>468,309</u>	<u>58,557,976</u>
Expenditures					
General government:					
Judicial	4,981,480	-	-	-	4,981,480
Elections	139,875	-	-	-	139,875
Financial administration	540,264	-	-	-	540,264
Other - unclassified	-	-	137,609	-	137,609
Public safety	9,883,347	-	375,688	-	10,259,035
Highways and streets	1,282,858	-	1,536,010	-	2,818,868
Sanitation	972,112	-	1,135	-	973,247
Health and welfare	10,311,310	-	297,779	-	10,609,089
Cultural and recreation	217,409	-	115,520	-	332,929
Economic development	1,214,959	-	2,673	-	1,217,632
Conservation	30,913	-	-	-	30,913
Transportation	1,816,066	-	7,860	-	1,823,926
Capital outlay:					
Capital assets	33,119	-	3,046,822	-	3,079,941
Infrastructure	3,650	-	8,951,526	-	8,955,176
Debt Service:					
Principal	-	5,490,000	-	-	5,490,000
Interest	-	2,850,754	-	-	2,850,754
Bond issuance costs	-	1,004,173	-	-	1,004,173
Impact fee credits used	-	-	175,270	-	175,270
Total Expenditures	<u>31,427,362</u>	<u>9,344,927</u>	<u>14,647,892</u>	<u>-</u>	<u>55,420,181</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,549,297)</u>	<u>(1,281,880)</u>	<u>5,500,663</u>	<u>468,309</u>	<u>3,137,795</u>
Other Financing Sources (Uses)					
Impact fee credits issued	-	-	-	-	-
Transfers in	-	358,400	23,189,170	-	23,547,570
Transfers out	-	(21,194,417)	(3,837,845)	-	(25,032,262)
Issuance of debt	-	45,500,000	-	-	45,500,000
Payment to refunded bond escrow agent	-	(22,949,447)	-	-	(22,949,447)
Total Other Financing Sources (Uses)	<u>-</u>	<u>1,714,536</u>	<u>19,351,325</u>	<u>-</u>	<u>21,065,861</u>
Net Change in Fund Balance	<u>(1,549,297)</u>	<u>432,656</u>	<u>24,851,988</u>	<u>468,309</u>	<u>24,203,656</u>
Fund Balance - Beginning	<u>50,280,139</u>	<u>4,906,812</u>	<u>84,975,865</u>	<u>244,106</u>	<u>140,406,922</u>
Fund Balance - Ending	<u>\$ 48,730,842</u>	<u>\$ 5,339,468</u>	<u>\$ 109,827,853</u>	<u>\$ 712,415</u>	<u>\$ 164,610,578</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.

Hwy 21 Economic Development Sales Tax District Fund (123-2025) 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.

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 22nd Judicial District Court System.

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

22nd 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 22nd 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.

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 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.

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

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, 2020

	101 Drainage Maintenance	102 Environmental Services	106 Justice Center Complex	111 Public Health
ASSETS				
Cash and cash equivalents	\$ 2,598,810	\$ 1,772,603	\$ 960,735	\$ 2,817,386
Investments	-	5,040,124	2,213,159	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	3,953,516	-	-	3,953,516
Sales and use tax	-	-	18,821	-
Other receivables	52,081	213,683	55,119	52,081
Due from component units	-	-	-	-
Prepaid items	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	6,604,407	7,026,410	3,247,834	6,822,983
	<hr/>	<hr/>	<hr/>	<hr/>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - state revenue sharing	1,510	-	-	1,510
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 6,605,917</u>	<u>\$ 7,026,410</u>	<u>\$ 3,247,834</u>	<u>\$ 6,824,493</u>
	<hr/>	<hr/>	<hr/>	<hr/>
LIABILITIES				
Accounts, salaries, and other payables	\$ 136,028	\$ 28,934	\$ 66,639	\$ 383,020
Due to other funds	-	-	-	-
Due to component units	-	-	-	-
Unearned revenue	-	-	-	-
Other liabilities	985,804	-	-	5,448
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	1,121,832	28,934	66,639	388,468
	<hr/>	<hr/>	<hr/>	<hr/>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - ad valorem/parcel fees	122,548	-	-	122,548
Unavailable revenue - state revenue sharing	26,040	-	-	26,040
	<hr/>	<hr/>	<hr/>	<hr/>
Total Deferred Inflows of Resources	148,588	-	-	148,588
	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCES				
Nonspendable, prepaid items	-	-	-	-
Restricted	5,335,497	-	3,181,195	6,287,437
Committed	-	6,997,476	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances	5,335,497	6,997,476	3,181,195	6,287,437
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 6,605,917</u>	<u>\$ 7,026,410</u>	<u>\$ 3,247,834</u>	<u>\$ 6,824,493</u>
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SCHEDULE 12
continued

112 Animal Services	122 Economic Development	123-2025 Hwy 21 Economic Development District	123-2035 Hwy 59 Economic Development Sales Tax District	123-2040 Rooms to Go Economic Development Sales Tax District	126 St. Tammany Parish Coroner	127 St. Tammany Parish Jail
\$ 2,130,099	\$ 997,692	\$ 5,001,668	\$ -	\$ 14,266	\$ 6,998,436	\$ -
-	-	-	-	-	-	-
1,824,709	-	-	-	-	7,251,789	-
-	-	154,812	-	15,141	-	18,821
27,783	50,973	-	-	-	95,501	-
-	-	-	-	-	474,106	-
3,327	2,221	-	-	-	26,034	-
3,985,918	1,050,886	5,156,480	-	29,407	14,845,866	18,821
697	-	-	-	-	2,770	-
<u>\$ 3,986,615</u>	<u>\$ 1,050,886</u>	<u>\$ 5,156,480</u>	<u>\$ -</u>	<u>\$ 29,407</u>	<u>\$ 14,848,636</u>	<u>\$ 18,821</u>
\$ 140,947	\$ 6,105	\$ 3,712,156	\$ -	\$ 29,407	\$ 245,386	\$ 18,821
-	-	-	-	-	-	-
-	-	-	-	-	122,120	-
-	-	-	-	-	-	-
2,521	50	-	-	-	9,783	-
143,468	6,155	3,712,156	-	29,407	377,289	18,821
56,559	-	-	-	-	224,825	-
12,015	-	-	-	-	47,751	-
68,574	-	-	-	-	272,576	-
3,327	2,221	-	-	-	26,034	-
143,525	1,042,510	1,444,324	-	-	14,172,737	-
3,627,721	-	-	-	-	-	-
3,774,573	1,044,731	1,444,324	-	-	14,198,771	-
<u>\$ 3,986,615</u>	<u>\$ 1,050,886</u>	<u>\$ 5,156,480</u>	<u>\$ -</u>	<u>\$ 29,407</u>	<u>\$ 14,848,636</u>	<u>\$ 18,821</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2020

	129 STARC/Council on Aging	134 Criminal Court	135 22nd JDC Commissioner	136 Jury Service
ASSETS				
Cash and cash equivalents	\$ 127,375	\$ 231,225	\$ 15,944	\$ 402,507
Investments	-	-	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	4,280,872	-	-	-
Sales and use tax	-	-	-	-
Other receivables	56,394	93,890	9,552	13,620
Due from component units	-	-	-	-
Prepaid items	-	-	-	-
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Total Assets	4,464,641	325,115	25,496	416,127
	<hr/>	<hr/>	<hr/>	<hr/>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - state revenue sharing	1,636	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 4,466,277	\$ 325,115	\$ 25,496	\$ 416,127
	<hr/>	<hr/>	<hr/>	<hr/>
LIABILITIES				
Accounts, salaries, and other payables	\$ 4,299,630	\$ 280,235	\$ 4,994	\$ -
Due to other funds	-	-	-	-
Due to component units	-	-	-	-
Unearned revenue	-	-	-	-
Other liabilities	5,737	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	4,305,367	280,235	4,994	-
	<hr/>	<hr/>	<hr/>	<hr/>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - ad valorem/parcel fees	132,713	-	-	-
Unavailable revenue - state revenue sharing	28,197	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Deferred Inflows of Resources	160,910	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCES				
Nonspendable, prepaid items	-	-	-	-
Restricted	-	44,880	20,502	416,127
Committed	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances	-	44,880	20,502	416,127
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 4,466,277	\$ 325,115	\$ 25,496	\$ 416,127
	<hr/>	<hr/>	<hr/>	<hr/>

SCHEDULE 12
continued

137 Law Enforcement Witness	141 Grants-Coastal	142 Grants-CRT	143 Grants- Economic Development	144 Grants-Health & Welfare	145 Grants- Infrastructure	146 Grants-OHSEP
\$ 383,148	\$ 3,624,003	\$ 36,292	\$ -	\$ 1,230,308	\$ -	\$ 45
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,015	60,887	71,483	110	386,520	75,285	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>386,163</u>	<u>3,684,890</u>	<u>107,775</u>	<u>110</u>	<u>1,616,828</u>	<u>75,285</u>	<u>45</u>
-	-	-	-	-	-	-
<u>\$ 386,163</u>	<u>\$ 3,684,890</u>	<u>\$ 107,775</u>	<u>\$ 110</u>	<u>\$ 1,616,828</u>	<u>\$ 75,285</u>	<u>\$ 45</u>
\$ 300	\$ 39,228	\$ -	\$ -	\$ 162,694	\$ -	\$ -
-	-	-	110	152,815	75,285	-
-	-	-	-	-	-	-
-	3,645,662	67,984	-	1,301,319	-	45
-	-	-	-	-	-	-
<u>300</u>	<u>3,684,890</u>	<u>67,984</u>	<u>110</u>	<u>1,616,828</u>	<u>75,285</u>	<u>45</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
385,863	-	39,791	-	-	-	-
-	-	-	-	-	-	-
<u>385,863</u>	<u>-</u>	<u>39,791</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 386,163</u>	<u>\$ 3,684,890</u>	<u>\$ 107,775</u>	<u>\$ 110</u>	<u>\$ 1,616,828</u>	<u>\$ 75,285</u>	<u>\$ 45</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2020

	147 Grants- Residential Mitigation	148 Grants- Transporation	190-4621 Lighting District No. 1	190-4624 Lighting District No. 4
ASSETS				
Cash and cash equivalents	\$ 348,950	\$ 80,306	\$ 1,220,688	\$ 1,038,354
Investments	-	-	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	-	-	195,735	329,493
Sales and use tax	-	-	-	-
Other receivables	851,845	465,828	4,148	8,835
Due from component units	-	-	-	-
Prepaid items	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	1,200,795	546,134	1,420,571	1,376,682
	<hr/>	<hr/>	<hr/>	<hr/>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - state revenue sharing	-	-	120	256
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 1,200,795</u>	<u>\$ 546,134</u>	<u>\$ 1,420,691</u>	<u>\$ 1,376,938</u>
LIABILITIES				
Accounts, salaries, and other payables	\$ 332,666	\$ 446,679	\$ 15,563	\$ 32,103
Due to other funds	138,029	-	-	-
Due to component units	-	-	-	-
Unearned revenue	730,100	-	-	-
Other liabilities	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	1,200,795	446,679	15,563	32,103
	<hr/>	<hr/>	<hr/>	<hr/>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - ad valorem/parcel fees	-	-	7,683	5,850
Unavailable revenue - state revenue sharing	-	-	2,074	4,418
	<hr/>	<hr/>	<hr/>	<hr/>
Total Deferred Inflows of Resources	-	-	9,757	10,268
	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCES				
Nonspendable, prepaid items	-	-	-	-
Restricted	-	99,455	1,395,371	1,334,567
Committed	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances	-	99,455	1,395,371	1,334,567
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 1,200,795</u>	<u>\$ 546,134</u>	<u>\$ 1,420,691</u>	<u>\$ 1,376,938</u>

SCHEDULE 12
continued

190-4625 Lighting District No. 5	190-4626 Lighting District No. 6	190-4627 Lighting District No. 7	190-4629 Lighting District No. 9	190-4630 Lighting District No. 10	190-4631 Lighting District No. 11	190-4634 Lighting District No. 14
\$ 143,105	\$ 282,238	\$ 1,387,774	\$ 103,232	\$ 493	\$ 48,034	\$ 24,391
-	-	-	-	-	-	-
-	111,935	354,720	84,896	1,550	5,124	22,350
-	-	-	-	-	-	-
-	2,529	4,291	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
143,105	396,702	1,746,785	188,128	2,043	53,158	46,741
-	73	124	-	-	-	-
<u>\$ 143,105</u>	<u>\$ 396,775</u>	<u>\$ 1,746,909</u>	<u>\$ 188,128</u>	<u>\$ 2,043</u>	<u>\$ 53,158</u>	<u>\$ 46,741</u>
\$ 744	\$ 11,392	\$ 26,634	\$ 14,923	\$ 254	\$ 931	\$ 2,747
-	-	-	-	324	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
744	11,392	26,634	14,923	578	931	2,747
-	1,108	10,587	1,551	50	42	600
-	1,265	2,145	-	-	-	-
-	2,373	12,732	1,551	50	42	600
-	-	-	-	-	-	-
142,361	383,010	1,707,543	171,654	1,415	52,185	43,394
-	-	-	-	-	-	-
142,361	383,010	1,707,543	171,654	1,415	52,185	43,394
<u>\$ 143,105</u>	<u>\$ 396,775</u>	<u>\$ 1,746,909</u>	<u>\$ 188,128</u>	<u>\$ 2,043</u>	<u>\$ 53,158</u>	<u>\$ 46,741</u>

SCHEDULE 12
continued

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2020

	190-4635 Lighting District No. 15	190-4636 Lighting District No. 16	TOTAL Non- Major Special Revenue Funds
ASSETS			
Cash and cash equivalents	\$ 27,189	\$ 203,940	\$ 34,251,236
Investments	-	-	7,253,283
Receivables, net of allowances for uncollectibles:			
Ad valorem/parcel fees	-	-	22,370,205
Sales and use tax	-	-	207,595
Other receivables	-	-	2,655,453
Due from component units	-	-	474,106
Prepaid items	-	-	31,582
	<hr/>	<hr/>	<hr/>
Total Assets	27,189	203,940	67,243,460
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charges - state revenue sharing	-	-	8,696
	<hr/>	<hr/>	<hr/>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 27,189</u>	<u>\$ 203,940</u>	<u>\$ 67,252,156</u>
LIABILITIES			
Accounts, salaries, and other payables	\$ 186	\$ 2,223	\$ 10,441,569
Due to other funds	-	-	366,563
Due to component units	-	-	122,120
Unearned revenue	-	-	5,745,110
Other liabilities	-	-	1,009,343
	<hr/>	<hr/>	<hr/>
Total Liabilities	186	2,223	17,684,705
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - ad valorem/parcel fees	-	-	686,664
Unavailable revenue - state revenue sharing	-	-	149,945
	<hr/>	<hr/>	<hr/>
Total Deferred Inflows of Resources	-	-	836,609
FUND BALANCES			
Nonspendable, prepaid items	-	-	31,582
Restricted	27,003	201,717	38,074,063
Committed	-	-	10,625,197
	<hr/>	<hr/>	<hr/>
Total Fund Balances	27,003	201,717	48,730,842
	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 27,189</u>	<u>\$ 203,940</u>	<u>\$ 67,252,156</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, 2020

	101			102		
	Drainage Maintenance			Environmental Services		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ 91,200	\$ 373,130	\$ 281,930	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	10,500	10,385	(115)	-	-	-
Licenses and permits	-	-	-	1,864,000	1,771,453	(92,547)
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	49,532	49,532
State funds:						
State revenue sharing	78,129	78,053	(76)	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	6,000	6,225	225
Other revenues:						
Investment earnings	86,097	19,556	(66,541)	82,900	78,827	(4,073)
Contributions	-	-	-	-	500	500
Miscellaneous	-	-	-	-	640	640
Total Revenues	<u>265,926</u>	<u>481,124</u>	<u>215,198</u>	<u>1,952,900</u>	<u>1,907,177</u>	<u>(45,723)</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	1,058,412	464,351	594,061	-	-	-
Sanitation	-	-	-	1,517,531	874,845	642,686
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	51,000	-	51,000
Infrastructure	-	-	-	-	-	-
Total Expenditures	<u>1,058,412</u>	<u>464,351</u>	<u>594,061</u>	<u>1,568,531</u>	<u>874,845</u>	<u>693,686</u>
Net Change in Fund Balance	<u>(792,486)</u>	<u>16,773</u>	<u>809,259</u>	<u>384,369</u>	<u>1,032,332</u>	<u>647,963</u>
Fund Balance - Beginning	<u>5,318,724</u>	<u>5,318,724</u>	<u>-</u>	<u>5,965,144</u>	<u>5,965,144</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 4,526,238</u>	<u>\$ 5,335,497</u>	<u>\$ 809,259</u>	<u>\$ 6,349,513</u>	<u>\$ 6,997,476</u>	<u>\$ 647,963</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, 2020

	106			111		
	Justice Center Complex			Public Health		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ 3,691,200	\$ 3,973,130	\$ 281,930
Sales and use	-	106,614	106,614	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	10,500	10,385	(115)
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	-	-	78,129	78,053	(76)
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	154,846	61,886	(92,960)	81,813	23,070	(58,743)
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>154,846</u>	<u>168,500</u>	<u>13,654</u>	<u>3,861,642</u>	<u>4,084,638</u>	<u>222,996</u>
Expenditures						
General government:						
Judicial	3,903,324	3,546,762	356,562	-	-	-
Elections	143,625	139,875	3,750	-	-	-
Financial administration	540,264	540,264	-	-	-	-
Public safety	-	-	-	2,432,955	2,432,955	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	1,637,218	1,358,422	278,796
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	<u>4,587,213</u>	<u>4,226,901</u>	<u>360,312</u>	<u>4,070,173</u>	<u>3,791,377</u>	<u>278,796</u>
Net Change in Fund Balance	<u>(4,432,367)</u>	<u>(4,058,401)</u>	<u>373,966</u>	<u>(208,531)</u>	<u>293,261</u>	<u>501,792</u>
Fund Balance - Beginning	<u>7,239,596</u>	<u>7,239,596</u>	<u>-</u>	<u>5,994,176</u>	<u>5,994,176</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 2,807,229</u>	<u>\$ 3,181,195</u>	<u>\$ 373,966</u>	<u>\$ 5,785,645</u>	<u>\$ 6,287,437</u>	<u>\$ 501,792</u>

SCHEDULE 13
continued

112 Animal Services			122 Economic Development			123-2025 Hwy 21 Economic Dev. District		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 1,710,000	\$ 1,841,101	\$ 131,101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	105	105	-	610,738	610,738	-
4,800	4,719	(81)	221,688	217,041	(4,647)	-	-	-
140,000	133,588	(6,412)	-	-	-	-	-	-
-	69,441	69,441	-	-	-	-	-	-
36,185	36,060	(125)	-	-	-	-	-	-
54,000	43,603	(10,397)	11,304	11,304	-	-	-	-
-	-	-	-	-	-	-	-	-
53,360	14,232	(39,128)	4,265	4,264	(1)	33,635	31,039	(2,596)
10,000	10,025	25	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,008,345	2,152,769	144,424	237,362	232,714	(4,648)	644,373	641,777	(2,596)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,084,564	1,821,113	263,451	-	-	-	-	-	-
-	-	-	126,048	125,868	180	-	-	-
-	-	-	47,624	6,032	41,592	892,357	661,887	230,470
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
37,000	33,119	3,881	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,121,564	1,854,232	267,332	173,672	131,900	41,772	892,357	661,887	230,470
(113,219)	298,537	411,756	63,690	100,814	37,124	(247,984)	(20,110)	227,874
3,476,036	3,476,036	-	943,917	943,917	-	1,464,434	1,464,434	-
\$ 3,362,817	\$ 3,774,573	\$ 411,756	\$ 1,007,607	\$ 1,044,731	\$ 37,124	\$ 1,216,450	\$ 1,444,324	\$ 227,874

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, 2020

	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)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	70	70	-	67,594	67,562	(32)
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	1,900	1,900	-	77	77	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>1,970</u>	<u>1,970</u>	<u>-</u>	<u>67,671</u>	<u>67,639</u>	<u>(32)</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	452,128	452,128	-	67,671	67,639	32
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	<u>452,128</u>	<u>452,128</u>	<u>-</u>	<u>67,671</u>	<u>67,639</u>	<u>32</u>
Net Change in Fund Balance	(450,158)	(450,158)	-	-	-	-
Fund Balance - Beginning	<u>450,158</u>	<u>450,158</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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)
\$ 5,235,160	\$ 5,718,484	\$ 483,324	\$ -	\$ -	\$ -	\$ 4,304,400	\$ 4,302,416	\$ (1,984)
-	-	-	106,614	106,614	-	-	-	-
19,000	18,636	(364)	-	-	-	10,964	10,964	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
143,854	143,322	(532)	-	-	-	84,558	84,558	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
160,665	41,592	(119,073)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,558,679	5,922,034	363,355	106,614	106,614	-	4,399,922	4,397,938	(1,984)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,668,810	5,035,532	633,278	106,614	106,614	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
301,991	6,237	295,754	-	-	-	4,399,922	4,397,938	1,984
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,970,801	5,041,769	929,032	106,614	106,614	-	4,399,922	4,397,938	1,984
(412,122)	880,265	1,292,387	-	-	-	-	-	-
13,318,506	13,318,506	-	-	-	-	-	-	-
\$ 12,906,384	\$ 14,198,771	\$ 1,292,387	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2020

	134 Criminal Court			135 22nd JDC Commssioner		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	156	156	-	-	-	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	144,861	146,517	1,656	96,500	96,593	93
Fines and forfeitures	928,274	928,274	-	-	-	-
Other revenues:						
Investment earnings	2,168	2,169	1	287	384	97
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>1,075,459</u>	<u>1,077,116</u>	<u>1,657</u>	<u>96,787</u>	<u>96,977</u>	<u>190</u>
Expenditures						
General government:						
Judicial	1,215,809	1,210,503	5,306	170,566	170,563	3
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	<u>1,215,809</u>	<u>1,210,503</u>	<u>5,306</u>	<u>170,566</u>	<u>170,563</u>	<u>3</u>
Net Change in Fund Balance	(140,350)	(133,387)	6,963	(73,779)	(73,586)	193
Fund Balance - Beginning	<u>178,267</u>	<u>178,267</u>	<u>-</u>	<u>94,088</u>	<u>94,088</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 37,917</u>	<u>\$ 44,880</u>	<u>\$ 6,963</u>	<u>\$ 20,309</u>	<u>\$ 20,502</u>	<u>\$ 193</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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	3,338,226	112,009	(3,226,217)
-	-	-	-	-	-	-	-	-
134,175	134,175	-	29,096	29,096	-	-	-	-
-	-	-	-	-	-	-	-	-
1,863	1,565	(298)	2,226	1,735	(491)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
136,038	135,740	(298)	31,322	30,831	(491)	3,338,226	112,009	(3,226,217)
58,920	49,029	9,891	11,228	4,623	6,605	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,285,374	1,109	1,284,265
-	-	-	-	-	-	423,608	79,987	343,621
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,629,244	30,913	1,598,331
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
58,920	49,029	9,891	11,228	4,623	6,605	3,338,226	112,009	3,226,217
77,118	86,711	9,593	20,094	26,208	6,114	-	-	-
329,416	329,416	-	359,655	359,655	-	-	-	-
\$ 406,534	\$ 416,127	\$ 9,593	\$ 379,749	\$ 385,863	\$ 6,114	\$ -	\$ -	\$ -

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, 2020

	142 Grants-CRT			143 Grants-Economic Development		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	715,738	84,896	(630,842)	588,517	27,273	(561,244)
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>715,738</u>	<u>84,896</u>	<u>(630,842)</u>	<u>588,517</u>	<u>27,273</u>	<u>(561,244)</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	762,174	91,541	670,633	-	-	-
Economic development	-	-	-	588,517	27,273	561,244
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	<u>762,174</u>	<u>91,541</u>	<u>670,633</u>	<u>588,517</u>	<u>27,273</u>	<u>561,244</u>
Net Change in Fund Balance	(46,436)	(6,645)	39,791	-	-	-
Fund Balance - Beginning	46,436	46,436	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 39,791</u>	<u>\$ 39,791</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
16,450,887	2,725,149	(13,725,738)	783,750	17,280	(766,470)	65,091	22,982	(42,109)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
7,451	2,451	(5,000)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
16,458,338	2,727,600	(13,730,738)	783,750	17,280	(766,470)	65,091	22,982	(42,109)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	65,091	22,982	42,109
-	-	-	766,470	-	766,470	-	-	-
-	-	-	17,280	17,280	-	-	-	-
16,458,338	2,727,600	13,730,738	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
16,458,338	2,727,600	13,730,738	783,750	17,280	766,470	65,091	22,982	42,109
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2020

	147			148		
	Grants-Residential Mitigation			Grants-Transporation		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	20,733,777	2,170,855	(18,562,922)	13,730,280	1,728,282	(12,001,998)
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	1,526,506	114,409	(1,412,097)	205,175	139,675	(65,500)
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	-	-	-
Contributions	-	-	-	412,200	45,000	(367,200)
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>22,260,283</u>	<u>2,285,264</u>	<u>(19,975,019)</u>	<u>14,347,655</u>	<u>1,912,957</u>	<u>(12,434,698)</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Public safety	22,260,283	2,285,264	19,975,019	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	14,350,219	1,816,066	12,534,153
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	<u>22,260,283</u>	<u>2,285,264</u>	<u>19,975,019</u>	<u>14,350,219</u>	<u>1,816,066</u>	<u>12,534,153</u>
Net Change in Fund Balance	-	-	-	(2,564)	96,891	99,455
Fund Balance - Beginning	-	-	-	2,564	2,564	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 99,455</u>	<u>\$ 99,455</u>

SCHEDULE 13
continued

190-4621 Lighting District No. 1			190-4624 Lighting District No. 4			190-4625 Lighting District No. 5		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 197,032	\$ 197,032	\$ -	\$ 308,700	\$ 345,152	\$ 36,452	\$ 370	\$ 370	\$ -
-	-	-	-	-	-	-	-	-
779	821	42	1,300	1,551	251	30	30	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
6,149	6,189	40	13,063	13,123	60	179	179	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,982	6,014	32	21,199	5,431	(15,768)	710	704	(6)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
209,942	210,056	114	344,262	365,257	20,995	1,289	1,283	(6)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
238,697	114,377	124,320	538,072	259,906	278,166	16,204	9,749	6,455
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	110,528	2,114	108,414	-	-	-
238,697	114,377	124,320	648,600	262,020	386,580	16,204	9,749	6,455
(28,755)	95,679	124,434	(304,338)	103,237	407,575	(14,915)	(8,466)	6,449
1,299,692	1,299,692	-	1,231,330	1,231,330	-	150,827	150,827	-
\$ 1,270,937	\$ 1,395,371	\$ 124,434	\$ 926,992	\$ 1,334,567	\$ 407,575	\$ 135,912	\$ 142,361	\$ 6,449

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, 2020

	190-4626			190-4627		
	Lighting District No. 6			Lighting District No. 7		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ 101,900	\$ 112,649	\$ 10,749	\$ 321,400	\$ 356,516	\$ 35,116
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	195	146	(49)	1,700	996	(704)
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	3,714	3,714	5,840	6,300	460
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	6,453	1,609	(4,844)	25,994	7,060	(18,934)
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>108,548</u>	<u>118,118</u>	<u>9,570</u>	<u>354,934</u>	<u>370,872</u>	<u>15,938</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	225,066	98,218	126,848	517,144	203,995	313,149
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	37,426	1,536	35,890
Total Expenditures	<u>225,066</u>	<u>98,218</u>	<u>126,848</u>	<u>554,570</u>	<u>205,531</u>	<u>349,039</u>
Net Change in Fund Balance	(116,518)	19,900	136,418	(199,636)	165,341	364,977
Fund Balance - Beginning	<u>363,110</u>	<u>363,110</u>	<u>-</u>	<u>1,542,202</u>	<u>1,542,202</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 246,592</u>	<u>\$ 383,010</u>	<u>\$ 136,418</u>	<u>\$ 1,342,566</u>	<u>\$ 1,707,543</u>	<u>\$ 364,977</u>

SCHEDULE 13
continued

190-4629 Lighting District No. 9			190-4630 Lighting District No. 10			190-4631 Lighting District No. 11		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 83,400	\$ 85,110	\$ 1,710	\$ 1,600	\$ 1,550	\$ (50)	\$ 5,158	\$ 5,158	\$ -
-	-	-	-	-	-	-	-	-
160	140	(20)	10	4	(6)	8	8	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,928	715	(2,213)	20	4	(16)	213	242	29
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
86,488	85,965	(523)	1,630	1,558	(72)	5,379	5,408	29
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
96,247	85,121	11,126	2,334	1,397	937	7,120	5,211	1,909
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
96,247	85,121	11,126	2,334	1,397	937	7,120	5,211	1,909
(9,759)	844	10,603	(704)	161	865	(1,741)	197	1,938
170,810	170,810	-	1,254	1,254	-	51,988	51,988	-
\$ 161,051	\$ 171,654	\$ 10,603	\$ 550	\$ 1,415	\$ 865	\$ 50,247	\$ 52,185	\$ 1,938

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, 2020

	190-4634			190-4635		
	Lighting District No. 14			Lighting District No. 15		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ 21,900	\$ 22,350	\$ 450	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	50	32	(18)	-	-	-
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	442	147	(295)	135	138	3
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>22,392</u>	<u>22,529</u>	<u>137</u>	<u>135</u>	<u>138</u>	<u>3</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	18,266	14,094	4,172	7,403	2,459	4,944
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	<u>18,266</u>	<u>14,094</u>	<u>4,172</u>	<u>7,403</u>	<u>2,459</u>	<u>4,944</u>
Net Change in Fund Balance	<u>4,126</u>	<u>8,435</u>	<u>4,309</u>	<u>(7,268)</u>	<u>(2,321)</u>	<u>4,947</u>
Fund Balance - Beginning	<u>34,959</u>	<u>34,959</u>	<u>-</u>	<u>29,324</u>	<u>29,324</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 39,085</u>	<u>\$ 43,394</u>	<u>\$ 4,309</u>	<u>\$ 22,056</u>	<u>\$ 27,003</u>	<u>\$ 4,947</u>

SCHEDULE 13
continued

190-4636
Lighting District No. 16

Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
1,054	1,062	8
-	-	-
-	-	-
1,054	1,062	8
-	-	-
-	-	-
-	-	-
-	-	-
34,262	22,871	11,391
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
34,262	22,871	11,391
(33,208)	(21,809)	11,399
223,526	223,526	-
<u>\$ 190,318</u>	<u>\$ 201,717</u>	<u>\$ 11,399</u>

TOTAL Non-Major Special Revenue Funds

Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 16,073,420	\$ 17,334,148	\$ 1,260,728
785,121	891,703	106,582
281,684	275,858	(5,826)
2,004,000	1,905,041	(98,959)
56,406,422	7,007,855	(49,398,567)
446,086	449,551	3,465
2,201,617	715,372	(1,486,245)
934,274	934,499	225
731,232	305,422	(425,810)
429,651	57,976	(371,675)
-	640	640
80,293,507	29,878,065	(50,415,442)
5,359,847	4,981,480	378,367
143,625	139,875	3,750
540,264	540,264	-
30,533,753	9,883,347	20,650,406
4,811,071	1,282,858	3,528,213
1,958,419	972,112	986,307
24,882,033	10,311,310	14,570,723
888,222	217,409	670,813
2,048,297	1,214,959	833,338
1,629,244	30,913	1,598,331
14,350,219	1,816,066	12,534,153
88,000	33,119	54,881
147,954	3,650	144,304
87,380,948	31,427,362	55,953,586
(7,087,441)	(1,549,297)	5,538,144
50,280,139	50,280,139	-
<u>\$ 43,192,698</u>	<u>\$ 48,730,842</u>	<u>\$ 5,538,144</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, Series 2019 and Refunding Series 2020.

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

GOMESA Debt Service Fund (303) accounts for the accumulation of Gulf of Mexico Energy Security Act (GOMESA) revenue for the payment of debt principal and interest for Revenue Bonds, Series 2020.

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 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, 2020

	300 Sales Tax District No. 3 Debt Service	302 Utility Operations Debt Service	303 GOMESA Debt Service
ASSETS			
Cash and cash equivalents	\$ 182,662	\$ 65,230	\$ -
Receivables, net of allowances for uncollectibles			
Other receivables	5,584	-	-
Restricted assets	<u>3,000,237</u>	<u>-</u>	<u>306,324</u>
 TOTAL ASSETS	 <u><u>\$ 3,188,483</u></u>	 <u><u>\$ 65,230</u></u>	 <u><u>\$ 306,324</u></u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts, salaries, and other payables	<u>\$ 1,298</u>	<u>\$ -</u>	<u>\$ -</u>
Total Liabilities	<u>1,298</u>	<u>-</u>	<u>-</u>
 Fund balances:			
Restricted	3,187,185	-	306,324
Committed	<u>-</u>	<u>65,230</u>	<u>-</u>
Total Fund Balances	<u>3,187,185</u>	<u>65,230</u>	<u>306,324</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u><u>\$ 3,188,483</u></u>	 <u><u>\$ 65,230</u></u>	 <u><u>\$ 306,324</u></u>

SCHEDULE 14

326 St. Tammany Parish Coroner Debt Service	328 St. Tammany Parish Library Debt Service	TOTAL Non-Major Debt Service Funds
\$ 1,339,137	\$ 441,592	\$ 2,028,621
-	-	5,584
-	-	3,306,561
<u>\$ 1,339,137</u>	<u>\$ 441,592</u>	<u>\$ 5,340,766</u>
\$ -	\$ -	\$ 1,298
-	-	1,298
1,339,137	441,592	5,274,238
-	-	65,230
<u>1,339,137</u>	<u>441,592</u>	<u>5,339,468</u>
<u>\$ 1,339,137</u>	<u>\$ 441,592</u>	<u>\$ 5,340,766</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, 2020

	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)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	6,893,377	6,907,844	14,467	-	-	-
Other revenues:						
Investment earnings	26,000	12,823	(13,177)	2,500	1,584	(916)
Total Revenues	6,919,377	6,920,667	1,290	2,500	1,584	(916)
Expenditures						
Debt Service:						
Principal	4,245,000	4,245,000	-	300,000	300,000	-
Interest	2,608,944	2,608,944	-	58,050	58,050	-
Bond issuance costs	474,553	469,205	5,348	350	350	-
Total Expenditures	7,328,497	7,323,149	5,348	358,400	358,400	-
Excess (Deficiency) of Revenues Over Expenditures	(409,120)	(402,482)	6,638	(355,900)	(356,816)	(916)
Other Financing Sources						
Transfers in	-	-	-	358,400	358,400	-
Transfers out	-	-	-	-	-	-
Issuance of debt	23,465,000	23,465,000	-	-	-	-
Payment to refunded bond escrow agent	(22,949,447)	(22,949,447)	-	-	-	-
Total Other Financing Sources (Uses)	515,553	515,553	-	358,400	358,400	-
Net Change in Fund Balance	106,433	113,071	6,638	2,500	1,584	(916)
Fund Balance - Beginning	3,074,114	3,074,114	-	63,646	63,646	-
Fund Balance - Ending	\$ 3,180,547	\$ 3,187,185	\$ 6,638	\$ 66,146	\$ 65,230	\$ (916)

SCHEDULE 15
continued

303 GOMESA Debt Service			326 St. Tammany Parish Coroner Debt Service			328 St. Tammany Parish Library Debt Service		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ 713,240	\$ 713,240	\$ -	\$ 418,600	\$ 418,600	\$ -
-	-	-	-	-	-	-	-	-
-	359	359	30,000	7,518	(22,482)	2,000	1,079	(921)
-	359	359	743,240	720,758	(22,482)	420,600	419,679	(921)
-	-	-	595,000	595,000	-	350,000	350,000	-
-	-	-	115,600	115,600	-	68,160	68,160	-
534,618	534,618	-	2,000	-	2,000	1,800	-	1,800
534,618	534,618	-	712,600	710,600	2,000	419,960	418,160	1,800
(534,618)	(534,259)	359	30,640	10,158	(20,482)	640	1,519	879
-	-	-	-	-	-	-	-	-
(21,194,417)	(21,194,417)	-	-	-	-	-	-	-
22,035,000	22,035,000	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
840,583	840,583	-	-	-	-	-	-	-
305,965	306,324	359	30,640	10,158	(20,482)	640	1,519	879
-	-	-	1,328,979	1,328,979	-	440,073	440,073	-
\$ 305,965	\$ 306,324	\$ 359	\$ 1,359,619	\$ 1,339,137	\$ (20,482)	\$ 440,713	\$ 441,592	\$ 879

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, 2020

	TOTAL Non-Major Debt Service Funds		
	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues			
Taxes:			
Ad valorem/parcel fees	\$ 1,131,840	\$ 1,131,840	\$ -
Sales and use	6,893,377	6,907,844	14,467
Other revenues:			
Investment earnings	60,500	23,363	(37,137)
Total Revenues	<u>8,085,717</u>	<u>8,063,047</u>	<u>(22,670)</u>
Expenditures			
Debt Service:			
Principal	5,490,000	5,490,000	-
Interest	2,850,754	2,850,754	-
Bond issuance costs	1,013,321	1,004,173	9,148
Total Expenditures	<u>9,354,075</u>	<u>9,344,927</u>	<u>9,148</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,268,358)	(1,281,880)	(13,522)
Other Financing Sources			
Transfers in	358,400	358,400	-
Transfers out	(21,194,417)	(21,194,417)	-
Issuance of debt	45,500,000	45,500,000	-
Payment to refunded bond escrow agent	<u>(22,949,447)</u>	<u>(22,949,447)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>1,714,536</u>	<u>1,714,536</u>	<u>-</u>
Net Change in Fund Balance	446,178	432,656	(13,522)
Fund Balance - Beginning	<u>4,906,812</u>	<u>4,906,812</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 5,352,990</u>	<u>\$ 5,339,468</u>	<u>\$ (13,522)</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.

Coastal Restoration Capital Fund (203) accounts for funds restricted or committed to coastal restoration 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.

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

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

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.

Gravity Drainage District No. 5 (291-4680) accounts for residual funds from the dissolution of the District.

Sub-Drainage District No. 1 of Gravity Drainage District No. 3 (291-4681) accounts for residual funds from the dissolution of the District.

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Capital Project Funds
December 31, 2020

	200-2411 Public Works Barns	200-4605 General Maintenance Parishwide	200-4641 Capital Improvements District No. 1	200-4642 Capital Improvements District No. 2
ASSETS				
Cash and cash equivalents	\$ 189,885	\$ 993,472	\$ 220,664	\$ 232,027
Investments	595,796	3,115,999	692,241	728,090
Receivables, net of allowances for uncollectibles:				
Other receivables	3,592	22,481	4,575	4,173
Due from other funds	-	-	-	-
Restricted assets	-	-	-	-
TOTAL ASSETS	\$ 789,273	\$ 4,131,952	\$ 917,480	\$ 964,290
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ -	\$ 35,878	\$ 134,330	\$ 7,167
Unearned revenue	-	-	-	-
Total Liabilities	-	35,878	134,330	7,167
Fund balances:				
Restricted	789,273	4,096,074	783,150	957,123
Committed	-	-	-	-
Total Fund Balances	789,273	4,096,074	783,150	957,123
TOTAL LIABILITIES AND FUND BALANCES	\$ 789,273	\$ 4,131,952	\$ 917,480	\$ 964,290

SCHEDULE 16
continued

200-4643 Capital Improvements District No. 3	200-4644 Capital Improvements District No. 4	200-4645 Capital Improvements District No. 5	200-4646 Capital Improvements District No. 6	200-4647 Capital Improvements District No. 7	200-4648 Capital Improvements District No. 8	200-4649 Capital Improvements District No. 9
\$ 351,154	\$ 241,662	\$ 311,953	\$ 485,489	\$ 373,100	\$ 214,592	\$ 237,589
1,101,722	757,953	978,811	1,523,640	1,170,746	673,120	745,443
6,887	5,510	5,991	8,113	6,789	4,876	4,812
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 1,459,763</u>	<u>\$ 1,005,125</u>	<u>\$ 1,296,755</u>	<u>\$ 2,017,242</u>	<u>\$ 1,550,635</u>	<u>\$ 892,588</u>	<u>\$ 987,844</u>
\$ -	\$ 156,209	\$ 112,070	\$ 426,308	\$ 223,336	\$ 9,393	\$ 14,013
-	-	-	-	-	-	-
-	156,209	112,070	426,308	223,336	9,393	14,013
1,459,763	848,916	1,184,685	1,590,934	1,327,299	883,195	973,831
-	-	-	-	-	-	-
<u>1,459,763</u>	<u>848,916</u>	<u>1,184,685</u>	<u>1,590,934</u>	<u>1,327,299</u>	<u>883,195</u>	<u>973,831</u>
<u>\$ 1,459,763</u>	<u>\$ 1,005,125</u>	<u>\$ 1,296,755</u>	<u>\$ 2,017,242</u>	<u>\$ 1,550,635</u>	<u>\$ 892,588</u>	<u>\$ 987,844</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Capital Project Funds
December 31, 2020

	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
ASSETS				
Cash and cash equivalents	\$ 396,610	\$ 244,176	\$ 290,711	\$ 294,504
Investments	1,244,593	766,121	912,267	923,821
Receivables, net of allowances for uncollectibles:				
Other receivables	6,986	4,684	26,646	6,305
Due from other funds	-	-	-	-
Prepaid items	-	-	-	-
Restricted assets	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u><u>\$ 1,648,189</u></u>	<u><u>\$ 1,014,981</u></u>	<u><u>\$ 1,229,624</u></u>	<u><u>\$ 1,224,630</u></u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ -	\$ -	\$ -	\$ -
Unearned revenue	-	-	-	-
Total Liabilities	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund balances:				
Restricted	1,648,189	1,014,981	1,229,624	1,224,630
Committed	-	-	-	-
Total Fund Balances	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 1,648,189</u></u>	<u><u>\$ 1,014,981</u></u>	<u><u>\$ 1,229,624</u></u>	<u><u>\$ 1,224,630</u></u>

SCHEDULE 16
continued

200-4654 Capital Improvements District No. 14	200-4670 Tammany Trace Capital	201 Capital Improvements Drainage	202 Environmental Services Capital	203 Coastal Restoration	206 Justice Center Complex Capital	211 Public Health Capital
\$ 366,308	\$ 218,706	\$ 4,707,732	\$ 182	\$ -	\$ 1,750,373	\$ 58,430
1,149,416	686,411	14,164,814	54,924	-	5,491,948	226,817
6,923	3,668	1,054,177	2,802	-	33,513	15,153
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	21,194,417	-	-
<u>\$ 1,522,647</u>	<u>\$ 908,785</u>	<u>\$ 19,926,723</u>	<u>\$ 57,908</u>	<u>\$ 21,194,417</u>	<u>\$ 7,275,834</u>	<u>\$ 300,400</u>
\$ 45,064	\$ -	\$ 1,248,807	\$ -	\$ -	\$ -	\$ 7,068
-	-	79,218	-	-	-	-
45,064	-	1,328,025	-	-	-	7,068
1,477,583	487,539	18,598,698	559	21,194,417	7,275,834	293,332
-	421,246	-	57,349	-	-	-
<u>1,477,583</u>	<u>908,785</u>	<u>18,598,698</u>	<u>57,908</u>	<u>21,194,417</u>	<u>7,275,834</u>	<u>293,332</u>
<u>\$ 1,522,647</u>	<u>\$ 908,785</u>	<u>\$ 19,926,723</u>	<u>\$ 57,908</u>	<u>\$ 21,194,417</u>	<u>\$ 7,275,834</u>	<u>\$ 300,400</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Capital Project Funds
December 31, 2020

	212	222	226	227
	Animal Services	Economic	St. Tammany	St. Tammany
	Capital	Development	Parish Coroner	Parish Jail
	Capital	Capital	Capital	Capital
ASSETS				
Cash and cash equivalents	\$ 110,929	\$ 79,945	\$ 2,502,021	\$ 162,646
Investments	348,057	250,920	-	590,502
Receivables, net of allowances for uncollectibles:				
Other receivables	2,098	1,734	-	4,894
Due from other funds	-	-	-	-
Restricted assets	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u><u>\$ 461,084</u></u>	<u><u>\$ 332,599</u></u>	<u><u>\$ 2,502,021</u></u>	<u><u>\$ 758,042</u></u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ -	\$ 472	\$ 14,887	\$ -
Unearned revenue	-	-	-	-
Total Liabilities	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund balances:				
Restricted	461,084	-	2,487,134	758,042
Committed	-	332,127	-	-
Total Fund Balances	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 461,084</u></u>	<u><u>\$ 332,599</u></u>	<u><u>\$ 2,502,021</u></u>	<u><u>\$ 758,042</u></u>

SCHEDULE 16
continued

228 St. Tammany Parish Library Capital	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
\$ 621,590	\$ 61,919	\$ 390,038	\$ 1,509,024	\$ 2,499,667	\$ 2,418,963	\$ 104,523
2,097,558	194,280	1,223,806	4,451,765	8,188,567	7,094,690	281,108
12,776	1,171	7,377	330,377	51,652	277,473	1,657
1,400,000	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 4,131,924</u>	<u>\$ 257,370</u>	<u>\$ 1,621,221</u>	<u>\$ 6,291,166</u>	<u>\$ 10,739,886</u>	<u>\$ 9,791,126</u>	<u>\$ 387,288</u>
\$ -	\$ -	\$ -	\$ 414,011	\$ -	\$ 54,631	\$ -
-	-	-	38,643	-	82,665	-
-	-	-	452,654	-	137,296	-
4,131,924	-	-	-	-	9,335,254	-
-	257,370	1,621,221	5,838,512	10,739,886	318,576	387,288
<u>4,131,924</u>	<u>257,370</u>	<u>1,621,221</u>	<u>5,838,512</u>	<u>10,739,886</u>	<u>9,653,830</u>	<u>387,288</u>
<u>\$ 4,131,924</u>	<u>\$ 257,370</u>	<u>\$ 1,621,221</u>	<u>\$ 6,291,166</u>	<u>\$ 10,739,886</u>	<u>\$ 9,791,126</u>	<u>\$ 387,288</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Capital Project Funds
December 31, 2020

	263-4660 Transportation Impact Fees	263-4661 SA Transportation Impact Fees	263-4662 NSA Transportation Impact Fees	263-4663 Drainage Impact Fees
ASSETS				
Cash and cash equivalents	\$ 290,245	\$ 1,194,064	\$ 99,017	\$ 571
Investments	1,216,898	3,238,380	309,349	26,859
Receivables, net of allowances for uncollectibles:				
Other receivables	10,628	18,199	1,979	733
Due from other funds	-	-	-	-
Restricted assets	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u><u>\$ 1,517,771</u></u>	<u><u>\$ 4,450,643</u></u>	<u><u>\$ 410,345</u></u>	<u><u>\$ 28,163</u></u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ -	\$ -	\$ -	\$ -
Unearned revenue	811,110	4,130,823	388,833	-
Total Liabilities	<u>811,110</u>	<u>4,130,823</u>	<u>388,833</u>	<u>-</u>
Fund balances:				
Restricted	706,661	319,820	21,512	28,163
Committed	-	-	-	-
Total Fund Balances	<u>706,661</u>	<u>319,820</u>	<u>21,512</u>	<u>28,163</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 1,517,771</u></u>	<u><u>\$ 4,450,643</u></u>	<u><u>\$ 410,345</u></u>	<u><u>\$ 28,163</u></u>

SCHEDULE 16
continued

263-4664 SA Drainage Impact Fees	263-4665 NSA Drainage Impact Fees	263-4666 Tree Bank Impact Fees	264 OEP/911 Capital	291-4680 Gravity Drainage District No. 5	291-4681 Sub- Drainage Dist. No. 1 of Gravity Drainage Dist. No. 3	TOTAL Non-Major Capital Project Funds
\$ 1,278,567	\$ 94,318	\$ 30,938	\$ 292,147	\$ 10,439	\$ 127,053	\$ 26,057,943
3,957,749	292,764	92,193	916,659	33,128	453,302	72,963,227
22,437	1,820	481	5,526	144	2,186	1,993,998
-	-	-	-	-	-	1,400,000
-	-	-	-	-	-	21,194,417
<u>\$ 5,258,753</u>	<u>\$ 388,902</u>	<u>\$ 123,612</u>	<u>\$ 1,214,332</u>	<u>\$ 43,711</u>	<u>\$ 582,541</u>	<u>\$ 123,609,585</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,062	\$ 2,906,706
4,972,166	371,568	-	-	-	-	10,875,026
<u>4,972,166</u>	<u>371,568</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,062</u>	<u>13,781,732</u>
286,587	17,334	123,612	349,445	43,711	579,479	88,989,391
-	-	-	864,887	-	-	20,838,462
<u>286,587</u>	<u>17,334</u>	<u>123,612</u>	<u>1,214,332</u>	<u>43,711</u>	<u>579,479</u>	<u>109,827,853</u>
<u>\$ 5,258,753</u>	<u>\$ 388,902</u>	<u>\$ 123,612</u>	<u>\$ 1,214,332</u>	<u>\$ 43,711</u>	<u>\$ 582,541</u>	<u>\$ 123,609,585</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, 2020

	200-2411 Public Works Barns			200-4605 General Maintenance Parishwide		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest etc.	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	9,867	9,867	-	59,209	59,209	-
Contributions	-	-	-	-	-	-
Total Revenues	9,867	9,867	-	59,209	59,209	-
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	527,499	181,499	346,000
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	193,925	-	193,925	-	-	-
Infrastructure	-	-	-	1,217,525	1,156,596	60,929
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	193,925	-	193,925	1,745,024	1,338,095	406,929
Excess (Deficiency) of Revenues Over Expenditures	(184,058)	9,867	193,925	(1,685,815)	(1,278,886)	406,929
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(140,688)	(24,100)	116,588
Total Other Financing Sources (Uses)	-	-	-	(140,688)	(24,100)	116,588
Net Change in Fund Balance	(184,058)	9,867	193,925	(1,826,503)	(1,302,986)	523,517
Fund Balance - Beginning	779,406	779,406	-	5,399,060	5,399,060	-
Fund Balance - Ending	\$ 595,348	\$ 789,273	\$ 193,925	\$ 3,572,557	\$ 4,096,074	\$ 523,517

SCHEDULE 17
continued

200-4641			200-4642			200-4643		
Capital Improvements District No. 1			Capital Improvements District No. 2			Capital Improvements District No. 3		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
507,583	507,583	-	565,061	565,061	-	739,304	739,304	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
12,196	12,196	-	10,158	10,158	-	18,751	18,751	-
-	-	-	-	-	-	-	-	-
519,779	519,779	-	575,219	575,219	-	758,055	758,055	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	30,000	-	30,000	39,135	5,635	33,500
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
789,010	525,239	263,771	848,150	257,150	591,000	1,882,841	877,037	1,005,804
-	-	-	-	-	-	-	-	-
789,010	525,239	263,771	878,150	257,150	621,000	1,921,976	882,672	1,039,304
(269,231)	(5,460)	263,771	(302,931)	318,069	621,000	(1,163,921)	(124,617)	1,039,304
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(269,231)	(5,460)	263,771	(302,931)	318,069	621,000	(1,163,921)	(124,617)	1,039,304
788,610	788,610	-	639,054	639,054	-	1,584,380	1,584,380	-
\$ 519,379	\$ 783,150	\$ 263,771	\$ 336,123	\$ 957,123	\$ 621,000	\$ 420,459	\$ 1,459,763	\$ 1,039,304

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, 2020

	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)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	369,484	369,484	-	462,024	462,024	-
Other taxes, penalties, interest etc.	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	15,378	15,378	-	15,708	15,708	-
Contributions	-	-	-	-	-	-
Total Revenues	<u>384,862</u>	<u>384,862</u>	<u>-</u>	<u>477,732</u>	<u>477,732</u>	<u>-</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	70,845	46,694	24,151
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	858,340	383,073	475,267	505,992	240,956	265,036
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>858,340</u>	<u>383,073</u>	<u>475,267</u>	<u>576,837</u>	<u>287,650</u>	<u>289,187</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(473,478)</u>	<u>1,789</u>	<u>475,267</u>	<u>(99,105)</u>	<u>190,082</u>	<u>289,187</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	(250,000)	(250,000)	-	(53,759)	-	53,759
Total Other Financing Sources (Uses)	<u>(250,000)</u>	<u>(250,000)</u>	<u>-</u>	<u>(53,759)</u>	<u>-</u>	<u>53,759</u>
Net Change in Fund Balance	<u>(723,478)</u>	<u>(248,211)</u>	<u>475,267</u>	<u>(152,864)</u>	<u>190,082</u>	<u>342,946</u>
Fund Balance - Beginning	<u>1,097,127</u>	<u>1,097,127</u>	<u>-</u>	<u>994,603</u>	<u>994,603</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 373,649</u>	<u>\$ 848,916</u>	<u>\$ 475,267</u>	<u>\$ 841,739</u>	<u>\$ 1,184,685</u>	<u>\$ 342,946</u>

SCHEDULE 17
continued

200-4646			200-4647			200-4648		
Capital Improvements District No. 6			Capital Improvements District No. 7			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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,006,178	1,006,178	-	639,413	639,413	-	290,893	290,893	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
21,097	21,097	-	17,556	17,556	-	12,816	12,816	-
-	-	-	-	-	-	-	-	-
1,027,275	1,027,275	-	656,969	656,969	-	303,709	303,709	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
60,000	-	60,000	70,418	13,959	56,459	36,852	36,852	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,537,184	484,081	1,053,103	974,563	355,101	619,462	517,658	354,658	163,000
-	-	-	-	-	-	-	-	-
1,597,184	484,081	1,113,103	1,044,981	369,060	675,921	554,510	391,510	163,000
(569,909)	543,194	1,113,103	(388,012)	287,909	675,921	(250,801)	(87,801)	163,000
-	-	-	-	-	-	-	-	-
-	-	-	(24,671)	(24,671)	-	-	-	-
-	-	-	(24,671)	(24,671)	-	-	-	-
(569,909)	543,194	1,113,103	(412,683)	263,238	675,921	(250,801)	(87,801)	163,000
1,047,740	1,047,740	-	1,064,061	1,064,061	-	970,996	970,996	-
\$ 477,831	\$ 1,590,934	\$ 1,113,103	\$ 651,378	\$ 1,327,299	\$ 675,921	\$ 720,195	\$ 883,195	\$ 163,000

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, 2020

	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)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	444,371	444,371	-	313,208	313,208	-
Other taxes, penalties, interest etc.	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	12,408	12,408	-	19,092	19,092	-
Contributions	-	-	-	-	-	-
Total Revenues	<u>456,779</u>	<u>456,779</u>	<u>-</u>	<u>332,300</u>	<u>332,300</u>	<u>-</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	190,253	100,734	89,519	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	754,775	253,404	501,371	1,287,468	-	1,287,468
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>945,028</u>	<u>354,138</u>	<u>590,890</u>	<u>1,287,468</u>	<u>-</u>	<u>1,287,468</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(488,249)</u>	<u>102,641</u>	<u>590,890</u>	<u>(955,168)</u>	<u>332,300</u>	<u>1,287,468</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(488,249)</u>	<u>102,641</u>	<u>590,890</u>	<u>(955,168)</u>	<u>332,300</u>	<u>1,287,468</u>
Fund Balance - Beginning	<u>871,190</u>	<u>871,190</u>	<u>-</u>	<u>1,315,889</u>	<u>1,315,889</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 382,941</u>	<u>\$ 973,831</u>	<u>\$ 590,890</u>	<u>\$ 360,721</u>	<u>\$ 1,648,189</u>	<u>\$ 1,287,468</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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
551,637	551,637	-	280,045	280,045	-	431,029	431,029	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
79,704	79,704	-	-	-	-	-	-	-
12,602	12,602	-	13,827	13,827	-	16,328	16,328	-
-	-	-	-	-	-	-	-	-
643,943	643,943	-	293,872	293,872	-	447,357	447,357	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
111,660	111,660	-	159,600	-	159,600	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,484,021	517,321	966,700	678,824	74,079	604,745	1,105,291	427,012	678,279
-	-	-	-	-	-	-	-	-
1,595,681	628,981	966,700	838,424	74,079	764,345	1,105,291	427,012	678,279
(951,738)	14,962	966,700	(544,552)	219,793	764,345	(657,934)	20,345	678,279
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(26,611)	(26,611)	-
-	-	-	-	-	-	(26,611)	(26,611)	-
(951,738)	14,962	966,700	(544,552)	219,793	764,345	(684,545)	(6,266)	678,279
1,000,019	1,000,019	-	1,009,831	1,009,831	-	1,230,896	1,230,896	-
\$ 48,281	\$ 1,014,981	\$ 966,700	\$ 465,279	\$ 1,229,624	\$ 764,345	\$ 546,351	\$ 1,224,630	\$ 678,279

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, 2020

	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)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	399,770	399,770	-	595,000	595,000	-
Other taxes, penalties, interest etc.	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	17,807	17,807	-	9,288	9,288	-
Contributions	-	-	-	-	-	-
Total Revenues	<u>417,577</u>	<u>417,577</u>	<u>-</u>	<u>604,288</u>	<u>604,288</u>	<u>-</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	150,798	106,198	44,600	250,000	-	250,000
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	345,770	-	345,770	1,853,301	168,261	1,685,040
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>496,568</u>	<u>106,198</u>	<u>390,370</u>	<u>2,103,301</u>	<u>168,261</u>	<u>1,935,040</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(78,991)</u>	<u>311,379</u>	<u>390,370</u>	<u>(1,499,013)</u>	<u>436,027</u>	<u>1,935,040</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	1,205,319	60,800	(1,144,519)
Transfers out	(34,905)	(34,905)	-	-	-	-
Total Other Financing Sources (Uses)	<u>(34,905)</u>	<u>(34,905)</u>	<u>-</u>	<u>1,205,319</u>	<u>60,800</u>	<u>(1,144,519)</u>
Net Change in Fund Balance	<u>(113,896)</u>	<u>276,474</u>	<u>390,370</u>	<u>(293,694)</u>	<u>496,827</u>	<u>790,521</u>
Fund Balance - Beginning	<u>1,201,109</u>	<u>1,201,109</u>	<u>-</u>	<u>411,958</u>	<u>411,958</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 1,087,213</u>	<u>\$ 1,477,583</u>	<u>\$ 390,370</u>	<u>\$ 118,264</u>	<u>\$ 908,785</u>	<u>\$ 790,521</u>

SCHEDULE 17
continued

201 Capital Improvements Drainage			202 Environmental Services Capital			203 Coastal Restoration		
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
7,866,842	1,554,107	(6,312,735)	-	-	-	2,093,700	-	(2,093,700)
54,025	(25,193)	(79,218)	(549,723)	(549,723)	-	-	-	-
223,357	223,357	-	7,665	7,665	-	-	-	-
191,700	11,669	(180,031)	-	-	-	-	-	-
11,935,924	5,363,940	(6,571,984)	(542,058)	(542,058)	-	2,093,700	-	(2,093,700)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
7,791,645	910,058	6,881,587	-	-	-	-	-	-
-	-	-	16,051	1,135	14,916	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,723,700	-	1,723,700
-	-	-	-	-	-	-	-	-
194,798	-	194,798	-	-	-	-	-	-
32,195,307	2,833,017	29,362,290	-	-	-	370,000	-	370,000
-	-	-	-	-	-	-	-	-
40,181,750	3,743,075	36,438,675	16,051	1,135	14,916	2,093,700	-	2,093,700
(28,245,826)	1,620,865	29,866,691	(558,109)	(543,193)	14,916	-	-	-
15,030,932	755,562	(14,275,370)	-	-	-	21,194,417	21,194,417	-
-	-	-	(5,634)	(5,634)	-	-	-	-
15,030,932	755,562	(14,275,370)	(5,634)	(5,634)	-	21,194,417	21,194,417	-
(13,214,894)	2,376,427	15,591,321	(563,743)	(548,827)	14,916	21,194,417	21,194,417	-
16,222,271	16,222,271	-	606,735	606,735	-	-	-	-
\$ 3,007,377	\$ 18,598,698	\$ 15,591,321	\$ 42,992	\$ 57,908	\$ 14,916	\$ 21,194,417	\$ 21,194,417	\$ -

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, 2020

	206			211		
	Justice Center Complex Capital			Public Health Capital		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest etc.	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	1,276,452	106,131	(1,170,321)
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	92,568	92,568	-	5,086	5,086	-
Contributions	-	-	-	-	-	-
Total Revenues	<u>92,568</u>	<u>92,568</u>	<u>-</u>	<u>1,281,538</u>	<u>111,217</u>	<u>(1,170,321)</u>
Expenditures						
General government:						
Judicial	207,244	-	207,244	-	-	-
Other-unclassified	40,000	910	39,090	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	398,686	297,779	100,907
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	2,400,192	205,617	2,194,575	2,281,620	612,192	1,669,428
Infrastructure	-	-	-	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>2,647,436</u>	<u>206,527</u>	<u>2,440,909</u>	<u>2,680,306</u>	<u>909,971</u>	<u>1,770,335</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,554,868)</u>	<u>(113,959)</u>	<u>2,440,909</u>	<u>(1,398,768)</u>	<u>(798,754)</u>	<u>600,014</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	1,184,160	775,992	(408,168)
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,184,160</u>	<u>775,992</u>	<u>(408,168)</u>
Net Change in Fund Balance	<u>(2,554,868)</u>	<u>(113,959)</u>	<u>2,440,909</u>	<u>(214,608)</u>	<u>(22,762)</u>	<u>191,846</u>
Fund Balance - Beginning	<u>7,389,793</u>	<u>7,389,793</u>	<u>-</u>	<u>316,094</u>	<u>316,094</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 4,834,925</u>	<u>\$ 7,275,834</u>	<u>\$ 2,440,909</u>	<u>\$ 101,486</u>	<u>\$ 293,332</u>	<u>\$ 191,846</u>

SCHEDULE 17
continued

212 Animal Services Capital			222 Economic Development Capital			226 St. Tammany Parish Coroner Capital		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850,000	\$ 850,000	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	935,531	2,673	(932,858)	-	-	-
-	-	-	-	-	-	-	-	-
5,764	5,764	-	3,022	3,022	-	9,098	9,098	-
-	-	-	-	-	-	-	-	-
5,764	5,764	-	938,553	5,695	(932,858)	859,098	859,098	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	125,921	20,921	105,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	370,807	2,673	368,134	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	69,693	-	69,693	1,252,440	94,514	1,157,926
-	-	-	495,031	-	495,031	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	935,531	2,673	932,858	1,378,361	115,435	1,262,926
5,764	5,764	-	3,022	3,022	-	(519,263)	743,663	1,262,926
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,764	5,764	-	3,022	3,022	-	(519,263)	743,663	1,262,926
455,320	455,320	-	329,105	329,105	-	1,743,471	1,743,471	-
\$ 461,084	\$ 461,084	\$ -	\$ 332,127	\$ 332,127	\$ -	\$ 1,224,208	\$ 2,487,134	\$ 1,262,926

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, 2020

	227			228		
	St. Tammany Parish Jail Capital			St. Tammany Parish Library Capital		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ 1,400,000	\$ 1,400,000	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest etc.	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	14,759	14,759	-	37,858	37,858	-
Contributions	-	-	-	-	-	-
Total Revenues	<u>14,759</u>	<u>14,759</u>	<u>-</u>	<u>1,437,858</u>	<u>1,437,858</u>	<u>-</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	25,688	25,688	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	66,851	66,851	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	729,691	683,691	46,000	1,117,704	25,904	1,091,800
Infrastructure	-	-	-	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>755,379</u>	<u>709,379</u>	<u>46,000</u>	<u>1,184,555</u>	<u>92,755</u>	<u>1,091,800</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(740,620)</u>	<u>(694,620)</u>	<u>46,000</u>	<u>253,303</u>	<u>1,345,103</u>	<u>1,091,800</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(740,620)</u>	<u>(694,620)</u>	<u>46,000</u>	<u>253,303</u>	<u>1,345,103</u>	<u>1,091,800</u>
Fund Balance - Beginning	<u>1,452,662</u>	<u>1,452,662</u>	<u>-</u>	<u>2,786,821</u>	<u>2,786,821</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 712,042</u>	<u>\$ 758,042</u>	<u>\$ 46,000</u>	<u>\$ 3,040,124</u>	<u>\$ 4,131,924</u>	<u>\$ 1,091,800</u>

SCHEDULE 17
continued

250 Koop Drive Facility Capital			251 STP Admin/Justice Complex East Capital			252 Buildings - General Capital		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	3,235,821	1,070,295	(2,165,526)
-	-	-	-	-	-	-	-	-
3,218	3,218	-	20,268	20,268	-	71,227	71,227	-
-	-	-	-	-	-	38,643	-	(38,643)
3,218	3,218	-	20,268	20,268	-	3,345,691	1,141,522	(2,204,169)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	136,699	136,699	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	202,500	46,835	155,665
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	37,860	7,860	30,000
-	-	-	-	-	-	2,718,817	1,412,559	1,306,258
-	-	-	-	-	-	1,385,614	7,249	1,378,365
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	4,481,490	1,611,202	2,870,288
3,218	3,218	-	20,268	20,268	-	(1,135,799)	(469,680)	666,119
-	-	-	-	-	-	874,456	402,399	(472,057)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	874,456	402,399	(472,057)
3,218	3,218	-	20,268	20,268	-	(261,343)	(67,281)	194,062
254,152	254,152	-	1,600,953	1,600,953	-	5,905,793	5,905,793	-
\$ 257,370	\$ 257,370	\$ -	\$ 1,621,221	\$ 1,621,221	\$ -	\$ 5,644,450	\$ 5,838,512	\$ 194,062

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, 2020

	253			254		
	Deep Water Horizon Settlement			Disaster Relief		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest etc.	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	474,313	313,748	(160,565)
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	141,719	141,719	-	119,874	119,874	-
Contributions	-	-	-	3,738	3,738	-
Total Revenues	141,719	141,719	-	597,925	437,360	(160,565)
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	410,176	329,079	81,097
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	350,000	-	350,000	-	-	-
Cultural and recreation	31,830	1,830	30,000	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	170,000	-	170,000	91,813	12,345	79,468
Infrastructure	-	-	-	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	551,830	1,830	550,000	501,989	341,424	160,565
Excess (Deficiency) of Revenues Over Expenditures	(410,111)	139,889	550,000	95,936	95,936	-
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	(3,263,935)	(1,239,191)	2,024,744	(9,064)	-	9,064
Total Other Financing Sources (Uses)	(3,263,935)	(1,239,191)	2,024,744	(9,064)	-	9,064
Net Change in Fund Balance	(3,674,046)	(1,099,302)	2,574,744	86,872	95,936	9,064
Fund Balance - Beginning	11,839,188	11,839,188	-	9,557,894	9,557,894	-
Fund Balance - Ending	\$ 8,165,142	\$ 10,739,886	\$ 2,574,744	\$ 9,644,766	\$ 9,653,830	\$ 9,064

SCHEDULE 17
continued

255 Technology Capital			263-4660 Transporation Impact Fees			263-4661 SA Transportation Impact Fees		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	2,090,658	1,279,549	(811,109)	4,490,328	515,228	(3,975,100)
4,566	4,566	-	29,735	29,735	-	47,768	47,768	-
-	-	-	-	-	-	-	-	-
4,566	4,566	-	2,120,393	1,309,284	(811,109)	4,538,096	562,996	(3,975,100)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
70,018	-	70,018	-	-	-	-	-	-
-	-	-	-	-	-	1,122	1,122	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
177,546	-	177,546	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	152,733	152,733	-
247,564	-	247,564	-	-	-	153,855	153,855	-
(242,998)	4,566	247,564	2,120,393	1,309,284	(811,109)	4,384,241	409,141	(3,975,100)
-	-	-	-	-	-	-	-	-
-	-	-	(2,652,284)	(1,279,549)	1,372,735	(1,961,373)	(361,373)	1,600,000
-	-	-	(2,652,284)	(1,279,549)	1,372,735	(1,961,373)	(361,373)	1,600,000
(242,998)	4,566	247,564	(531,891)	29,735	561,626	2,422,868	47,768	(2,375,100)
382,722	382,722	-	676,926	676,926	-	272,052	272,052	-
\$ 139,724	\$ 387,288	\$ 247,564	\$ 145,035	\$ 706,661	\$ 561,626	\$ 2,694,920	\$ 319,820	\$ (2,375,100)

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, 2020

	263-4662			263-4663		
	NSA Transportation Impact Fees			Drainage Impact Fees		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest etc.	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	388,915	82	(388,833)	(12,872)	(12,872)	-
Other revenues:						
Investment earnings	5,726	5,726	-	1,748	1,748	-
Contributions	-	-	-	-	-	-
Total Revenues	394,641	5,808	(388,833)	(11,124)	(11,124)	-
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	82	82	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	82	82	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	394,559	5,726	(388,833)	(11,124)	(11,124)	-
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(198,137)	(187,943)	10,194
Total Other Financing Sources (Uses)	-	-	-	(198,137)	(187,943)	10,194
Net Change in Fund Balance	394,559	5,726	(388,833)	(209,261)	(199,067)	10,194
Fund Balance - Beginning	15,786	15,786	-	227,230	227,230	-
Fund Balance - Ending	\$ 410,345	\$ 21,512	\$ (388,833)	\$ 17,969	\$ 28,163	\$ 10,194

SCHEDULE 17
continued

263-4664			263-4665			263-4666		
SA Drainage Impact Fees			NSA Drainage Impact Fees			Tree Bank Impact Fees		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,346,607	466,318	(4,880,289)	364,461	96	(364,365)	23,750	23,750	-
61,395	61,395	-	5,273	5,273	-	1,302	1,302	-
-	-	-	-	-	-	-	-	-
5,408,002	527,713	(4,880,289)	369,734	5,369	(364,365)	25,052	25,052	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,621	2,621	-	96	96	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	4	4	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
398,293	37,292	361,001	-	-	-	-	-	-
22,537	22,537	-	-	-	-	-	-	-
423,451	62,450	361,001	96	96	-	4	4	-
4,984,551	465,263	(4,519,288)	369,638	5,273	(364,365)	25,048	25,048	-
-	-	-	-	-	-	-	-	-
(1,451,650)	(403,868)	1,047,782	-	-	-	-	-	-
(1,451,650)	(403,868)	1,047,782	-	-	-	-	-	-
3,532,901	61,395	(3,471,506)	369,638	5,273	(364,365)	25,048	25,048	-
225,192	225,192	-	12,061	12,061	-	98,564	98,564	-
\$ 3,758,093	\$ 286,587	\$ (3,471,506)	\$ 381,699	\$ 17,334	\$ (364,365)	\$ 123,612	\$ 123,612	\$ -

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, 2020

	264			291-4680		
	OEP/911 Capital			Gravity Drainage District No. 5		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ 14	\$ 14	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest etc.	-	-	-	2	2	-
Intergovernmental revenues:						
Federal and state grants	7,272,085	-	(7,272,085)	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	15,181	15,181	-	337	337	-
Contributions	-	-	-	43,472	43,472	-
Total Revenues	7,287,266	15,181	(7,272,085)	43,825	43,825	-
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	115,661	-	115,661	-	-	-
Highways and streets	-	-	-	114	114	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	8,137,791	-	8,137,791	-	-	-
Infrastructure	-	-	-	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	8,253,452	-	8,253,452	114	114	-
Excess (Deficiency) of Revenues Over Expenditures	(966,186)	15,181	981,367	43,711	43,711	-
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	(966,186)	15,181	981,367	43,711	43,711	-
Fund Balance - Beginning	1,199,151	1,199,151	-	-	-	-
Fund Balance - Ending	\$ 232,965	\$ 1,214,332	\$ 981,367	\$ 43,711	\$ 43,711	\$ -

291-4681			TOTAL		
Sub-Drainage Dist. No. 1 of GDD No. 3			Non-Major Capital Project Funds		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ 5,850,014	\$ 5,850,014	\$ -
-	-	-	7,595,000	7,595,000	-
-	-	-	2	2	-
-	-	-	23,154,744	3,046,954	(20,107,790)
-	-	-	12,275,853	1,776,939	(10,498,914)
6,086	6,086	-	1,228,688	1,228,688	-
592,079	592,079	-	869,632	650,958	(218,674)
598,165	598,165	-	50,973,933	20,148,555	(30,825,378)
-	-	-	207,244	-	207,244
-	-	-	176,699	137,609	39,090
-	-	-	747,464	375,688	371,776
18,686	18,686	-	9,511,426	1,536,010	7,975,416
-	-	-	16,051	1,135	14,916
-	-	-	748,686	297,779	450,907
-	-	-	301,185	115,520	185,665
-	-	-	370,807	2,673	368,134
-	-	-	1,723,700	-	1,723,700
-	-	-	37,860	7,860	30,000
-	-	-	19,536,030	3,046,822	16,489,208
19,978	-	19,978	51,504,936	8,951,526	42,553,410
-	-	-	175,270	175,270	-
38,664	18,686	19,978	85,057,358	14,647,892	70,409,466
559,501	579,479	19,978	(34,083,425)	5,500,663	39,584,088
-	-	-	39,489,284	23,189,170	(16,300,114)
(171,436)	-	171,436	(10,244,147)	(3,837,845)	6,406,302
(171,436)	-	171,436	29,245,137	19,351,325	(9,893,812)
388,065	579,479	191,414	(4,838,288)	24,851,988	29,690,276
-	-	-	84,975,865	84,975,865	-
\$ 388,065	\$ 579,479	\$ 191,414	\$ 80,137,577	\$ 109,827,853	\$ 29,690,276



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, 2020

	401 Cane Bayou Mitigation Bank Permanent
	<u> </u>
ASSETS	
Restricted assets	\$ 712,415
	<u> </u>
TOTAL ASSETS	<u><u>\$ 712,415</u></u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts, salaries, and other payables	\$ -
Total Liabilities	<u>-</u>
Fund balances:	
Nonspendable, mitigation bank	712,415
Total Fund Balances	<u>712,415</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 712,415</u></u>

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, 2020

	401		
	Cane Bayou Mitigation Bank Permanent		
	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues			
Fees and charges for services	\$ 1,406,400	\$ 467,400	\$ (939,000)
Other revenues:			
Investment earnings	909	909	-
Total Revenues	1,407,309	468,309	(939,000)
Expenditures			
Highways and streets	-	-	-
Total Expenditures	-	-	-
Net Change in Fund Balance	1,407,309	468,309	939,000
Fund Balance - Beginning	244,106	244,106	-
Fund Balance - Ending	\$ 1,651,415	\$ 712,415	\$ 939,000



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 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, 2020

	600 Tyler Street Complex	606 STP Justice Center Complex	611 Wellness Center Building	612 Safe Haven Facility
ASSETS				
Current Assets:				
Cash and cash equivalents	\$ 541,099	\$ 415,559	\$ 40,227	\$ 512
Investments	1,610,244	1,123,545	103,040	-
Receivables (net of allowances for uncollectibles)	9,673	5,832	521	1,166
Prepaid items	-	1,733	-	-
Other assets	460	-	-	-
Total Current Assets	<u>2,161,476</u>	<u>1,546,669</u>	<u>143,788</u>	<u>1,678</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	<u>2,411,615</u>	<u>36,961,399</u>	<u>491,786</u>	<u>7,487,879</u>
Total Non-Current Assets	<u>3,444,653</u>	<u>42,494,549</u>	<u>491,786</u>	<u>9,315,291</u>
TOTAL ASSETS	<u>5,606,129</u>	<u>44,041,218</u>	<u>635,574</u>	<u>9,316,969</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - OPEB	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITIES				
Current Liabilities:				
Accounts, salaries, and other payables	8,363	235,585	48	668,467
Unearned revenue	-	-	-	20,240
Claims payable	-	-	-	-
Compensated absences	-	-	-	-
Total Current Liabilities	<u>8,363</u>	<u>235,585</u>	<u>48</u>	<u>688,707</u>
Non-Current Liabilities:				
Claims payable	-	-	-	-
Compensated absences	-	-	-	-
Health plan payable - retirees	-	-	-	-
Total Non-Current Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>8,363</u>	<u>235,585</u>	<u>48</u>	<u>688,707</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred Charges - OPEB	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION				
Net investment in capital assets	3,444,653	42,494,549	491,786	9,315,291
Unrestricted	<u>2,153,113</u>	<u>1,311,084</u>	<u>143,740</u>	<u>(687,029)</u>
TOTAL NET POSITON	<u>\$ 5,597,766</u>	<u>\$ 43,805,633</u>	<u>\$ 635,526</u>	<u>\$ 8,628,262</u>

SCHEDULE 20
continued

613 Fairgrounds Building	650 Koop Drive Administrative Complex	651 St. Tammany Parish Administrative and Justice Complex-East	664 Emergency Operations Center	676 Risk Management Insurance	677 Unemployment Compensation
\$ 336	\$ 1,373,450	\$ 767,430	\$ 755,490	\$ 1,359,416	\$ 178,032
38,736	4,283,989	2,586,254	2,233,670	4,271,131	555,446
224	25,565	15,467	13,543	25,673	4,263
-	4,010	10,547	3,962	-	-
-	-	120	-	4,776	-
<u>39,296</u>	<u>5,687,014</u>	<u>3,379,818</u>	<u>3,006,665</u>	<u>5,660,996</u>	<u>737,741</u>
-	449,936	235,643	45,533	-	-
<u>242,274</u>	<u>6,428,583</u>	<u>6,140,033</u>	<u>1,199,962</u>	<u>-</u>	<u>-</u>
<u>242,274</u>	<u>6,878,519</u>	<u>6,375,676</u>	<u>1,245,495</u>	<u>-</u>	<u>-</u>
<u>281,570</u>	<u>12,565,533</u>	<u>9,755,494</u>	<u>4,252,160</u>	<u>5,660,996</u>	<u>737,741</u>
-	-	-	-	-	-
2,419	62,915	7,556	8,750	96,883	3,845
-	726	5,775	-	-	-
-	-	-	-	300,000	-
-	-	-	-	-	-
<u>2,419</u>	<u>63,641</u>	<u>13,331</u>	<u>8,750</u>	<u>396,883</u>	<u>3,845</u>
-	-	-	-	1,700,000	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,419</u>	<u>63,641</u>	<u>13,331</u>	<u>8,750</u>	<u>1,700,000</u>	<u>-</u>
<u>2,419</u>	<u>63,641</u>	<u>13,331</u>	<u>8,750</u>	<u>2,096,883</u>	<u>3,845</u>
-	-	-	-	-	-
242,274	6,878,519	6,375,676	1,245,495	-	-
<u>36,877</u>	<u>5,623,373</u>	<u>3,366,487</u>	<u>2,997,915</u>	<u>3,564,113</u>	<u>733,896</u>
<u>\$ 279,151</u>	<u>\$ 12,501,892</u>	<u>\$ 9,742,163</u>	<u>\$ 4,243,410</u>	<u>\$ 3,564,113</u>	<u>\$ 733,896</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Net Position
Internal Service Funds
December 31, 2020

	678 Post- Employment Health Insurance	679 Post - Employment Leave Benefit	680 Workers' Compensation Insurance	TOTAL Internal Service Funds
ASSETS				
Current Assets:				
Cash and cash equivalents	\$ 1,712,189	\$ 588,047	\$ 934,864	\$ 8,666,651
Investments	5,363,704	1,859,604	3,039,110	27,068,473
Receivables (net of allowances for uncollectibles)	65,664	11,483	35,077	214,151
Prepaid items	-	-	-	20,252
Other assets	-	-	-	5,356
Total Current Assets	<u>7,141,557</u>	<u>2,459,134</u>	<u>4,009,051</u>	<u>35,974,883</u>
Non-Current Assets:				
Land, improvements, and construction in progress	-	-	-	9,124,712
Other capital assets, net of depreciation	-	-	-	61,363,531
Total Non-Current Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,488,243</u>
TOTAL ASSETS	<u>7,141,557</u>	<u>2,459,134</u>	<u>4,009,051</u>	<u>106,463,126</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - OPEB	<u>1,842,419</u>	<u>-</u>	<u>-</u>	<u>1,842,419</u>
LIABILITIES				
Current Liabilities:				
Accounts, salaries, and other payables	23,792	-	44,052	1,162,675
Unearned revenue	22	-	-	26,763
Claims payable	-	-	600,000	900,000
Compensated absences	20,000	130,000	-	150,000
Total Current Liabilities	<u>43,814</u>	<u>130,000</u>	<u>644,052</u>	<u>2,239,438</u>
Non-Current Liabilities:				
Claims payable	-	-	1,400,000	3,100,000
Compensated absences	108,107	1,138,195	-	1,246,302
Health plan payable - retirees	4,532,459	-	-	4,532,459
Total Non-Current Liabilities	<u>4,640,566</u>	<u>1,138,195</u>	<u>1,400,000</u>	<u>8,878,761</u>
TOTAL LIABILITIES	<u>4,684,380</u>	<u>1,268,195</u>	<u>2,044,052</u>	<u>11,118,199</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred Charges - OPEB	<u>4,159,080</u>	<u>-</u>	<u>-</u>	<u>4,159,080</u>
NET POSITION				
Net investment in capital assets	-	-	-	70,488,243
Unrestricted	<u>140,516</u>	<u>1,190,939</u>	<u>1,964,999</u>	<u>22,540,023</u>
TOTAL NET POSITON	<u>\$ 140,516</u>	<u>\$ 1,190,939</u>	<u>\$ 1,964,999</u>	<u>\$ 93,028,266</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For the Year Ended December 31, 2020

	600 Tyler Street Complex	606 STP Justice Center Complex	611 Wellness Center Building	612 Safe Haven Facility
Operating Revenues				
Charges for services:				
Rent	\$ -	\$ -	\$ 77,211	\$ 589,939
Interfund charges	271,208	3,234,624	-	402,281
Other services	99	1,869	-	-
Total Operating Revenues	<u>271,307</u>	<u>3,236,493</u>	<u>77,211</u>	<u>992,220</u>
Operating Expenses				
Cost of sales and services	139,560	2,234,982	16,806	594,746
Administration	67,823	553,944	6,773	362,419
Depreciation	119,138	1,832,564	29,178	536,717
Total Operating Expenses	<u>326,521</u>	<u>4,621,490</u>	<u>52,757</u>	<u>1,493,882</u>
Operating Income (Loss)	<u>(55,214)</u>	<u>(1,384,997)</u>	<u>24,454</u>	<u>(501,662)</u>
Non-operating Revenues (Expenses)				
Gain (loss) on sale of capital assets	-	-	-	-
Investment earnings	26,565	16,106	1,440	1,203
Total Non-operating Revenues (Expenses)	<u>26,565</u>	<u>16,106</u>	<u>1,440</u>	<u>1,203</u>
Income (Loss) Before Contributions and Transfers	(28,649)	(1,368,891)	25,894	(500,459)
Contributed capital	-	37,331	-	2,923,110
Transfers out	-	-	-	-
Change in Net Position	(28,649)	(1,331,560)	25,894	2,422,651
Net Position - Beginning	5,626,415	45,137,193	609,632	6,205,611
Net Position - Ending	<u>\$ 5,597,766</u>	<u>\$ 43,805,633</u>	<u>\$ 635,526</u>	<u>\$ 8,628,262</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For the Year Ended December 31, 2020

	613 Fairgrounds Building	650 Koop Drive Administrative Complex	651 St. Tammany Parish Administrative and Justice Complex-East	664 Emergency Operations Center
Operating Revenues				
Charges for services:				
Rent	\$ -	\$ 52,147	\$ 77,657	\$ -
Interfund charges	52,673	929,491	306,083	265,883
Other services	26	235	111	-
Total Operating Revenues	<u>52,699</u>	<u>981,873</u>	<u>383,851</u>	<u>265,883</u>
Operating Expenses				
Cost of sales and services	32,887	621,980	225,715	160,278
Administration	22,955	213,894	143,831	64,925
Depreciation	17,838	527,693	254,662	255,139
Total Operating Expenses	<u>73,680</u>	<u>1,363,567</u>	<u>624,208</u>	<u>480,342</u>
Operating Income (Loss)	<u>(20,981)</u>	<u>(381,694)</u>	<u>(240,357)</u>	<u>(214,459)</u>
Non-operating Revenues (Expenses)				
Gain (loss) on sale of capital assets	-	-	(22,906)	-
Investment earnings	618	70,257	42,523	37,220
Total Non-operating Revenues (Expenses)	<u>618</u>	<u>70,257</u>	<u>19,617</u>	<u>37,220</u>
Income (Loss) Before Contributions and Transfers	(20,363)	(311,437)	(220,740)	(177,239)
Contributed capital	-	-	-	-
Transfers out	-	-	-	-
Change in Net Position	(20,363)	(311,437)	(220,740)	(177,239)
Net Position - Beginning	<u>299,514</u>	<u>12,813,329</u>	<u>9,962,903</u>	<u>4,420,649</u>
Net Position - Ending	<u>\$ 279,151</u>	<u>\$ 12,501,892</u>	<u>\$ 9,742,163</u>	<u>\$ 4,243,410</u>

SCHEDULE 21
continued

676 Risk Management Insurance	677 Unemployment Compensation	678 Post-Employment Health Insurance	679 Post - Employment Leave Benefit	680 Workers' Compensation Insurance	TOTAL Internal Service Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 796,954
1,494,517	27,679	790,068	22,849	518,821	8,316,177
25,611	-	128,477	-	50,083	206,511
<u>1,520,128</u>	<u>27,679</u>	<u>918,545</u>	<u>22,849</u>	<u>568,904</u>	<u>9,319,642</u>
1,978,750	7,521	961,172	275,605	377,568	7,627,570
51,836	198	23,253	4,653	23,463	1,539,967
-	-	-	-	-	3,572,929
<u>2,030,586</u>	<u>7,719</u>	<u>984,425</u>	<u>280,258</u>	<u>401,031</u>	<u>12,740,466</u>
<u>(510,458)</u>	<u>19,960</u>	<u>(65,880)</u>	<u>(257,409)</u>	<u>167,873</u>	<u>(3,420,824)</u>
-	-	-	-	-	(22,906)
<u>62,666</u>	<u>9,066</u>	<u>86,480</u>	<u>31,732</u>	<u>49,030</u>	<u>434,906</u>
<u>62,666</u>	<u>9,066</u>	<u>86,480</u>	<u>31,732</u>	<u>49,030</u>	<u>412,000</u>
(447,792)	29,026	20,600	(225,677)	216,903	(3,008,824)
-	-	-	-	-	2,960,441
<u>(25,612)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(25,612)</u>
(473,404)	29,026	20,600	(225,677)	216,903	(73,995)
<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>
<u>\$ 3,564,113</u>	<u>\$ 733,896</u>	<u>\$ 140,516</u>	<u>\$ 1,190,939</u>	<u>\$ 1,964,999</u>	<u>\$ 93,028,266</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2020

	600 Tyler Street Complex	606 STP Justice Center Complex	611 Wellness Center Building
Cash Flows from Operating Activities:			
Receipts from customers	\$ 107	\$ 1,876	\$ 77,211
Receipts from interfund services provided	271,208	3,234,624	-
Payments to suppliers	(139,093)	(2,146,807)	(16,758)
Payments to employees	-	-	-
Payments for interfund services used	(67,823)	(553,944)	(6,773)
Net Cash Provided (Used) by Operating Activities	<u>64,399</u>	<u>535,749</u>	<u>53,680</u>
Cash Flows from Non-capital Financing Activities:			
Transfers to other funds	-	-	-
Net Cash Provided (Used) by Non-capital Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows from Investing Activities:			
Proceeds from sales and maturities of investments	360,109	197,503	7,360
Purchase of investments	(303,984)	(644,197)	(40,435)
Interest and dividends received	29,099	14,051	1,270
Net Cash Provided (Used) by Investing Activities	<u>85,224</u>	<u>(432,643)</u>	<u>(31,805)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	149,623	103,106	21,875
Cash and Cash Equivalents, Beginning of Year	391,476	312,453	18,352
Cash and Cash Equivalents, End of Year	<u>\$ 541,099</u>	<u>\$ 415,559</u>	<u>\$ 40,227</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	\$ (55,214)	\$ (1,384,997)	\$ 24,454
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	119,138	1,832,564	29,178
(Increase) decrease in receivables	8	7	-
(Increase) decrease in prepaid items and other assets	-	(103)	-
Increase (decrease) in accounts payable and other liabilities	467	88,278	48
Increase (decrease) in salaries/benefits payable	-	-	-
Increase (decrease) in unearned revenue	-	-	-
Total Adjustments	<u>119,613</u>	<u>1,920,746</u>	<u>29,226</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 64,399</u>	<u>\$ 535,749</u>	<u>\$ 53,680</u>

SCHEDULE 22
continued

612 Safe Haven Facility	613 Fairgrounds Building	650 Koop Drive Administrative Complex	651 St. Tammany Parish Administrative and Justice Complex-East	664 Emergency Operations Center	676 Risk Management Insurance
\$ 508,320	\$ 30	\$ 49,886	\$ 77,771	\$ -	\$ 59,948
402,281	52,673	929,491	306,083	265,883	1,494,517
(639,649)	(33,721)	(591,032)	(229,318)	(156,122)	(1,898,992)
-	-	-	-	-	-
(362,419)	(22,955)	(213,894)	(143,831)	(64,925)	(51,836)
(91,467)	(3,973)	174,451	10,705	44,836	(396,363)
-	-	-	-	-	(25,612)
-	-	-	-	-	(25,612)
145,050	8,997	909,583	551,201	523,762	1,815,308
(114,263)	(14,196)	(912,597)	(519,822)	(452,270)	(1,295,801)
2,357	600	75,855	46,151	40,783	70,590
33,144	(4,599)	72,841	77,530	112,275	590,097
(58,323)	(8,572)	247,292	88,235	157,111	168,122
58,835	8,908	1,126,158	679,195	598,379	1,191,294
\$ 512	\$ 336	\$ 1,373,450	\$ 767,430	\$ 755,490	\$ 1,359,416
\$ (501,662)	\$ (20,981)	\$ (381,694)	\$ (240,357)	\$ (214,459)	\$ (510,458)
536,717	17,838	527,693	254,662	255,139	-
1,855	4	4	3	-	6,140
-	-	(141)	(488)	(142)	(2,820)
(43,338)	(834)	31,089	(3,115)	4,298	110,775
(85,039)	-	-	-	-	-
-	-	(2,500)	-	-	-
410,195	17,008	556,145	251,062	259,295	114,095
\$ (91,467)	\$ (3,973)	\$ 174,451	\$ 10,705	\$ 44,836	\$ (396,363)

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2020

	677	678	679
	Unemployment	Post-	Post -
	Compensation	Employment	Employment
	Health Insurance	Leave Benefit	
Cash Flows from Operating Activities:			
Receipts from customers	\$ (235)	\$ 110,814	\$ 5,047
Receipts from interfund services provided	27,679	790,068	22,849
Payments to suppliers	(4,339)	(322,499)	-
Payments to employees	-	(4,241)	(206,954)
Payments for interfund services used	(198)	(23,253)	(4,653)
Net Cash Provided (Used) by Operating Activities	<u>22,907</u>	<u>550,889</u>	<u>(183,711)</u>
Cash Flows from Non-capital Financing Activities:			
Transfers to other funds	-	-	-
Net Cash Provided (Used) by Non-capital Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows from Investing Activities:			
Proceeds from sales and maturities of investments	122,106	1,060,371	529,320
Purchase of investments	(117,435)	(1,278,231)	(313,149)
Interest and dividends received	9,852	91,770	35,393
Net Cash Provided (Used) by Investing Activities	<u>14,523</u>	<u>(126,090)</u>	<u>251,564</u>
Net Increase (Decrease) in Cash and Cash Equivalents	37,430	424,799	67,853
Cash and Cash Equivalents, Beginning of Year	140,602	1,287,390	520,194
Cash and Cash Equivalents, End of Year	<u>\$ 178,032</u>	<u>\$ 1,712,189</u>	<u>\$ 588,047</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	\$ 19,960	\$ (65,880)	\$ (257,409)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	-	-	-
(Increase) decrease in receivables	(235)	(17,685)	5,047
(Increase) decrease in prepaid items and other assets	-	-	-
Increase (decrease) in accounts payable and other liabilities	3,182	8,449	-
Increase (decrease) in salaries/benefits payable	-	625,983	68,651
Increase (decrease) in unearned revenue	-	22	-
Total Adjustments	<u>2,947</u>	<u>616,769</u>	<u>73,698</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 22,907</u>	<u>\$ 550,889</u>	<u>\$ (183,711)</u>

SCHEDULE 22
continued

680		
Workers'		
Compensation	TOTAL Internal	
Insurance	Service Funds	
<u>\$ 44,929</u>	<u>\$ 935,704</u>	
518,821	8,316,177	
(335,448)	(6,513,778)	
-	(211,195)	
<u>(23,463)</u>	<u>(1,539,967)</u>	
<u>204,839</u>	<u>986,941</u>	
-	(25,612)	
<u>-</u>	<u>(25,612)</u>	
570,531	6,801,201	
(597,072)	(6,603,452)	
<u>53,057</u>	<u>470,828</u>	
<u>26,516</u>	<u>668,577</u>	
231,355	1,629,906	
<u>703,509</u>	<u>7,036,745</u>	
<u>\$ 934,864</u>	<u>\$ 8,666,651</u>	
<u>\$ 167,873</u>	<u>\$ (3,420,824)</u>	
-	3,572,929	
(5,154)	(10,006)	
-	(3,694)	
42,120	241,419	
-	609,595	
-	(2,478)	
<u>36,966</u>	<u>4,407,765</u>	
<u>\$ 204,839</u>	<u>\$ 986,941</u>	

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2020

Non-cash and Financing Activities

Change in Fair Value of Investments:

Tyler Street Complex (600)	\$	721
STP Justice Center Complex (606)		1,021
Wellness Center Building (611)		86
Safe Haven Facility (612)		162
Fairgrounds Building (613)		27
Koop Drive Administrative Complex (650)		2,081
St. Tammany Parish Administrative and Justice Complex - East (651)		1,222
Emergency Operations Center (664)		1,008
Risk Management Insurance (676)		1,519
Unemployment Compensation (677)		265
Post-Employment Health Insurance (678)		2,835
Post-Employment Leave Benefit (679)		671
Workers' Compensation Insurance (680)		1,418

Capital Contributions from governmental funds:

STP Justice Center Complex (606)	Justice Center Parking Lot Drainage Improvement	37,331	37,331
Safe Haven Facility (612)	Safe Haven Facility Improvements	35,259	
Safe Haven Facility (612)	Safe Haven Quad A	2,738,383	
Safe Haven Facility (612)	Safe Haven Quad B Restrooms	149,468	2,923,110

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	3,199
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Deferred Inflows:

Post-Employment Health Insurance (678)	Deferred inflows - OPEB	3,043,812
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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 \$85,039.

NON-MAJOR COMPONENT UNITS

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Net Position
Non-Major Component Units, Discretely Presented
December 31, 2020

	(Component Units)			
	Fire Protection District No. 1	Fire Protection District No. 2	Fire Protection District No. 3	Fire Protection District No. 4
ASSETS				
Cash and cash equivalents	\$ 13,137,934	\$ 2,401,139	\$ 489,673	\$ 10,462,869
Investments	-	-	-	-
Receivables (net of allowances for uncollectibles)	21,722,447	5,206,324	1,872,249	16,937,853
Due from primary government/component units	-	-	-	-
Inventory	-	-	-	-
Prepaid items	110,356	-	38,886	336,056
Restricted assets	-	-	-	5,043,923
Other assets	-	886	-	987
Capital assets:				
Land, improvements, and construction in progress	993,598	867,167	291,736	701,973
Other capital assets, net of depreciation	14,441,557	4,967,257	811,241	4,393,231
TOTAL ASSETS	50,405,892	13,442,773	3,503,785	37,876,892
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - bonds	-	-	-	-
Deferred charges - pension	7,531,168	2,379,371	890,075	4,839,970
Deferred charges - OPEB	1,055,509	-	-	1,309,434
TOTAL DEFERRED OUTFLOWS OF RESOURCES	8,586,677	2,379,371	890,075	6,149,404
LIABILITIES				
Accounts, salaries, and other payables	836,499	120,698	73,226	777,065
Payable from restricted assets	-	-	-	-
Due to primary government/component units	27,080	6,920	2,160	20,440
Unearned revenue	-	-	-	-
Other liabilities	-	-	-	-
Interest payable	7,704	17,895	-	52,058
Long-term liabilities:				
Due within one year	515,155	445,337	25,542	916,857
Due in more than one year	33,078,818	8,871,133	2,150,932	29,015,098
TOTAL LIABILITIES	34,465,256	9,461,983	2,251,860	30,781,518
DEFERRED INFLOWS OF RESOURCES				
Deferred charges - pension	2,356,363	497,974	719,069	2,280,341
Deferred charges - OPEB	1,236,639	-	-	512,633
TOTAL DEFERRED INFLOWS OF RESOURCES	3,593,002	497,974	719,069	2,792,974
NET POSITION				
Net investment in capital assets	14,239,641	2,369,580	1,102,977	4,003,025
Restricted for:				
Capital projects	-	9,449	-	-
Debt service	-	-	-	282,100
Unrestricted	6,694,670	3,483,158	319,954	6,166,679
TOTAL NET POSITION	\$ 20,934,311	\$ 5,862,187	\$ 1,422,931	\$ 10,451,804

SCHEDULE 23
continued

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
\$ 156,012	\$ 249,759	\$ 358,814	\$ 244,712	\$ 33,402	\$ 2,435,617	\$ 4,638,700
-	-	-	263,535	-	-	-
1,019,073	597,241	872,439	1,342,043	921,191	1,707,378	6,873,875
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	10,552	-	51,092	-	26,555	-
-	-	-	-	-	-	-
-	-	-	-	-	-	946,586
40,577	173,402	28,400	52,608	106,896	69,787	286,783
1,090,004	712,469	805,451	846,477	829,119	913,083	3,592,335
2,305,666	1,743,423	2,065,104	2,800,467	1,890,608	5,152,420	16,338,279
-	-	-	-	-	-	-
318,418	110,263	479,311	421,576	287,651	-	2,527,826
-	-	-	-	-	-	-
318,418	110,263	479,311	421,576	287,651	-	2,527,826
43,050	263,672	29,040	65,475	144,655	79,601	139,958
-	-	-	-	-	-	-
1,360	-	-	-	1,240	2,120	9,040
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6,888	-	-	-	532	-	220,996
57,780	-	-	81,385	84,000	63,607	110,000
918,483	244,365	736,955	1,419,678	1,140,096	194,940	11,556,587
1,027,561	508,037	765,995	1,566,538	1,370,523	340,268	12,036,581
54,648	93,720	59,011	159,665	200,092	-	1,115,937
-	-	-	-	-	-	-
54,648	93,720	59,011	159,665	200,092	-	1,115,937
798,628	885,871	833,851	864,122	845,015	787,930	930,743
-	-	-	-	-	-	-
-	-	-	-	537	-	-
743,247	366,058	885,558	631,718	(237,908)	4,024,222	4,782,844
\$ 1,541,875	\$ 1,251,929	\$ 1,719,409	\$ 1,495,840	\$ 607,644	\$ 4,812,152	\$ 5,713,587

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Net Position
Non-Major Component Units, Discretely Presented
December 31, 2020

	(Component Units)			
	Fire Protection District No. 13	Recreation District No. 1	Recreation District No. 2	Recreation District No. 4
ASSETS				
Cash and cash equivalents	\$ 1,576,810	\$ 3,164,259		\$ 278,216
Investments	-	45,827	-	-
Receivables (net of allowances for uncollectibles)	3,597,155	4,608,817	-	421,415
Due from primary government/component units	-	-	-	-
Inventory	-	2,655	-	-
Prepaid items	39,149	123,963	-	-
Restricted assets	893,658	547,383	-	-
Other assets	-	-	-	-
Capital assets:				
Land, improvements, and construction in progress	151,638	2,359,468	10,034	-
Other capital assets, net of depreciation	3,459,177	21,980,631	308,251	821,946
TOTAL ASSETS	9,717,587	32,833,003	318,285	1,521,577
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - bonds	-	38,942	-	-
Deferred charges - pension	790,695	361,750	-	-
Deferred charges - OPEB	-	-	-	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	790,695	400,692	-	-
LIABILITIES				
Accounts, salaries, and other payables	171,621	236,729	-	5,577
Payable from restricted assets	-	-	-	-
Due to primary government/component units	4,800	6,200	-	-
Unearned revenue	-	-	-	-
Other liabilities	-	61,632	-	-
Interest payable	-	62,053	-	-
Long-term liabilities:				
Due within one year	248,505	1,081,181	-	-
Due in more than one year	2,984,685	4,722,237	-	-
TOTAL LIABILITIES	3,409,611	6,170,032	-	5,577
DEFERRED INFLOWS OF RESOURCES				
Deferred charges - pension	97,418	511,037	-	-
Deferred charges - OPEB	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	97,418	511,037	-	-
NET POSITION				
Net investment in capital assets	1,883,851	18,653,723	318,285	821,946
Restricted for:				
Capital projects	893,658	-	-	-
Debt service	-	1,529,675	-	-
Unrestricted	4,223,744	6,369,228	-	694,054
TOTAL NET POSITION	\$ 7,001,253	\$ 26,552,626	\$ 318,285	\$ 1,516,000

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
\$ 150,734	\$ 433,288	\$ 271,931	\$ 10,797	\$ 8,265,564	\$ 7,487	\$ 86,732
-	-	-	20,345	-	-	100,000
300,793	-	673,085	325,235	3,380,877	-	20,705
-	-	-	-	-	-	310,645
-	-	-	-	-	-	-
-	-	8,597	18,072	-	-	-
-	-	17	-	-	-	155,652
-	-	150	-	16,274	-	-
-	624,050	705,216	91,580	5,893,213	-	169,984
598,161	97,095	2,531,728	1,410,359	11,441,092	-	1,032,368
1,049,688	1,154,433	4,190,724	1,876,388	28,997,020	7,487	1,876,086
-	-	-	-	253,975	-	-
-	-	45,294	-	-	-	-
-	-	-	-	-	-	-
-	-	45,294	-	253,975	-	-
1,666	1,456	37,951	10,051	408,657	-	-
-	-	-	-	-	-	-
-	-	-	-	4,640	-	-
-	118,212	-	-	-	-	-
-	-	-	-	-	-	-
9,410	-	5,812	-	175,129	-	-
103,000	-	345,000	46,000	1,049,281	-	1,037,139
832,000	-	585,824	365,000	17,439,702	-	-
946,076	119,668	974,587	421,051	19,077,409	-	1,037,139
-	-	38,654	-	-	-	-
-	-	-	-	-	-	-
-	-	38,654	-	-	-	-
(336,839)	721,145	2,306,944	1,090,939	4,893,928	-	165,213
-	-	-	-	-	-	-
198,204	-	17	-	2,413,986	-	155,652
242,247	313,620	915,816	364,398	2,865,672	7,487	518,082
\$ 103,612	\$ 1,034,765	\$ 3,222,777	\$ 1,455,337	\$ 10,173,586	\$ 7,487	\$ 838,947

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Net Position
Non-Major Component Units, Discretely Presented
December 31, 2020

	(Component Units)			
	Sewerage District No. 2	Sewerage District No. 4	Water District No. 2	Water District No. 3
ASSETS				
Cash and cash equivalents	\$ 20,725	\$ 133,080	\$ 232,977	\$ 635,809
Investments	77,676	-	-	-
Receivables (net of allowances for uncollectibles)	2,970	16,707	130,036	38,742
Due from primary government/component units	-	33,345	-	-
Inventory	-	-	38,449	-
Prepaid items	-	5,132	-	7,063
Restricted assets	-	-	1,132,358	451,242
Other assets	-	-	200	-
Capital assets:				
Land, improvements, and construction in progress	3,336	-	88,379	438,891
Other capital assets, net of depreciation	15,519	5,005	1,325,063	3,087,748
TOTAL ASSETS	120,226	193,269	2,947,462	4,659,495
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - bonds	-	-	-	-
Deferred charges - pension	-	-	-	-
Deferred charges - OPEB	-	-	-	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	-	-	-	-
LIABILITIES				
Accounts, salaries, and other payables	2,783	297	36,169	25,968
Payable from restricted assets	-	-	107,523	114,858
Due to primary government/component units	-	-	-	343,990
Unearned revenue	-	-	-	21,350
Other liabilities	-	-	-	-
Interest payable	-	-	10,300	-
Long-term liabilities:				
Due within one year	-	-	85,000	45,000
Due in more than one year	-	-	1,005,000	1,985,597
TOTAL LIABILITIES	2,783	297	1,243,992	2,536,763
DEFERRED INFLOWS OF RESOURCES				
Deferred charges - pension	-	-	-	-
Deferred charges - OPEB	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-
NET POSITION				
Net investment in capital assets	15,519	5,005	470,026	1,731,141
Restricted for:				
Capital projects	-	-	-	-
Debt service	-	-	167,200	101,285
Unrestricted	101,924	187,967	1,066,244	290,306
TOTAL NET POSITION	\$ 117,443	\$ 192,972	\$ 1,703,470	\$ 2,122,732

SCHEDULE 23
continued

<u>Sub-Drainage</u> <u>District No. 1 of 3</u>	<u>TOTAL Non-Major</u> <u>Component Units</u>
\$ -	\$ 49,877,040
-	507,383
-	72,588,650
-	343,990
-	41,104
-	775,473
-	8,224,233
-	965,083
-	14,148,716
-	81,516,367
<u>-</u>	<u>228,988,039</u>
-	
-	292,917
-	20,983,368
-	2,364,943
<u>-</u>	<u>23,641,228</u>
-	
-	3,511,864
-	222,381
-	429,990
-	139,562
-	61,632
-	568,777
-	6,339,769
-	119,247,130
<u>-</u>	<u>130,521,105</u>
-	
-	8,183,929
-	1,749,272
<u>-</u>	<u>9,933,201</u>
-	
-	60,402,209
-	903,107
-	4,848,656
-	46,020,989
<u>\$ -</u>	<u>\$ 112,174,961</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Activities
Non-Major Component Units, Discretely Presented
For the Year Ended December 31, 2020

	Program Revenues				Fire Protection District No. 1	Fire Protection District No. 2
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
Component Units						
Fire Protection District No. 1	\$ 24,318,116	\$ -	\$ -	\$ -	\$ (24,318,116)	\$ -
Fire Protection District No. 2	5,157,380	-	232,668	-	-	(4,924,712)
Fire Protection District No. 3	2,044,658	315,995	141,734	-	-	-
Fire Protection District No. 4	18,275,625	2,101,003	1,380,070	-	-	-
Fire Protection District No. 5	1,263,144	-	25,331	15,688	-	-
Fire Protection District No. 6	729,036	-	-	14,537	-	-
Fire Protection District No. 7	1,196,151	-	29,788	-	-	-
Fire Protection District No. 8	1,446,185	-	-	-	-	-
Fire Protection District No. 9	1,246,150	-	2,300	-	-	-
Fire Protection District No. 11	1,452,282	202,405	-	-	-	-
Fire Protection District No. 12	7,272,790	772,303	-	-	-	-
Page Subtotal	<u>\$ 64,401,517</u>	<u>\$ 3,391,706</u>	<u>\$ 1,811,891</u>	<u>\$ 30,225</u>	<u>(24,318,116)</u>	<u>(4,924,712)</u>
General Revenues						
Property taxes, special purpose (ad valorem, parcel fees, etc.)					22,312,669	5,308,077
Fire insurance tax					381,213	54,658
State revenue sharing (unrestricted)					497,158	73,712
Investment earnings					423,486	68,160
Grants and contributions not restricted to specific programs					1,982,655	220,766
Other general revenues					<u>182,433</u>	<u>165,432</u>
Total General Revenues					<u>25,779,614</u>	<u>5,890,805</u>
Change in Net Position					<u>1,461,498</u>	<u>966,093</u>
Net position - Beginning					<u>19,472,813</u>	<u>4,896,094</u>
Net position - Ending					<u>\$ 20,934,311</u>	<u>\$ 5,862,187</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
(1,586,929)	-	-	-	-	-	-	-	-
-	(14,794,552)	-	-	-	-	-	-	-
-	-	(1,222,125)	-	-	-	-	-	-
-	-	-	(714,499)	-	-	-	-	-
-	-	-	-	(1,166,363)	-	-	-	-
-	-	-	-	-	(1,446,185)	-	-	-
-	-	-	-	-	-	(1,243,850)	-	-
-	-	-	-	-	-	-	(1,249,877)	-
-	-	-	-	-	-	-	-	(6,500,487)
<u>(1,586,929)</u>	<u>(14,794,552)</u>	<u>(1,222,125)</u>	<u>(714,499)</u>	<u>(1,166,363)</u>	<u>(1,446,185)</u>	<u>(1,243,850)</u>	<u>(1,249,877)</u>	<u>(6,500,487)</u>
1,646,329	16,024,151	1,033,960	593,912	885,760	1,335,281	966,374	1,667,227	6,826,015
36,252	225,050	28,757	23,945	30,893	27,443	30,356	25,238	101,295
49,363	226,915	32,618	19,441	21,936	41,696	29,829	34,075	114,482
24,110	356,972	2,690	1,944	832	10,917	5,804	50,329	139,734
-	-	24,000	-	36,017	-	57,500	100,000	299,500
136,269	621,444	62,532	28,331	28,467	174,716	44,026	67,936	525,312
<u>1,892,323</u>	<u>17,454,532</u>	<u>1,184,557</u>	<u>667,573</u>	<u>1,003,905</u>	<u>1,590,053</u>	<u>1,133,889</u>	<u>1,944,805</u>	<u>8,006,338</u>
305,394	2,659,980	(37,568)	(46,926)	(162,458)	143,868	(109,961)	694,928	1,505,851
1,117,537	7,791,824	1,579,443	1,298,855	1,881,867	1,351,972	717,605	4,117,224	4,207,736
<u>\$ 1,422,931</u>	<u>\$ 10,451,804</u>	<u>\$ 1,541,875</u>	<u>\$ 1,251,929</u>	<u>\$ 1,719,409</u>	<u>\$ 1,495,840</u>	<u>\$ 607,644</u>	<u>\$ 4,812,152</u>	<u>\$ 5,713,587</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Activities
Non-Major Component Units, Discretely Presented
For the Year Ended December 31, 2020

	Program Revenues				Fire Protection District No. 13	Recreation District No. 1
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
Component Units						
Fire Protection District No. 13	\$ 3,325,415	\$ -	\$ -	\$ -	\$ (3,325,415)	\$ -
Recreation District No. 1	5,479,233	549,762	23,748	1,391,937	-	(3,513,786)
Recreation District No. 2	61,448	-	7,452	-	-	-
Recreation District No. 4	408,383	12,053	16,200	-	-	-
Recreation District No. 6	366,579	70,668	-	-	-	-
Recreation District No. 7	164,204	23,726	-	-	-	-
Recreation District No. 11	448,570	81,517	-	-	-	-
Recreation District No. 12	369,626	61,877	-	-	-	-
Recreation District No. 14	3,270,997	492,619	-	119,000	-	-
Recreation District No. 16	-	-	-	-	-	-
Sewerage District No. 1	113,573	224,012	-	-	-	-
Page Subtotal	<u>\$ 14,008,028</u>	<u>\$ 1,516,234</u>	<u>\$ 47,400</u>	<u>\$ 1,510,937</u>	<u>(3,325,415)</u>	<u>(3,513,786)</u>
General Revenues						
Property taxes, special purpose (ad valorem, parcel fees, etc.)					3,772,495	4,727,708
Fire insurance tax					21,872	-
State revenue sharing (unrestricted)					45,319	61,649
Investment earnings					57,757	36,515
Grants and contributions not restricted to specific programs					-	-
Other general revenues					103,355	227,579
Total General Revenues					<u>4,000,798</u>	<u>5,053,451</u>
Change in Net Position					<u>675,383</u>	<u>1,539,665</u>
Net position - Beginning					<u>6,325,870</u>	<u>25,012,961</u>
Net position - Ending					<u>\$ 7,001,253</u>	<u>\$ 26,552,626</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
(53,996)	-	-	-	-	-	-	-	-
-	(380,130)	-	-	-	-	-	-	-
-	-	(295,911)	-	-	-	-	-	-
-	-	-	(140,478)	-	-	-	-	-
-	-	-	-	(367,053)	-	-	-	-
-	-	-	-	-	(307,749)	-	-	-
-	-	-	-	-	-	(2,659,378)	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	110,439
<u>(53,996)</u>	<u>(380,130)</u>	<u>(295,911)</u>	<u>(140,478)</u>	<u>(367,053)</u>	<u>(307,749)</u>	<u>(2,659,378)</u>	<u>-</u>	<u>110,439</u>
-	400,947	304,855	178	691,409	342,817	3,521,603	-	-
-	-	-	-	-	-	-	-	-
-	11,906	5,644	-	20,827	6,947	24,427	-	-
-	1,632	-	97	512	1,122	84,032	-	1,038
-	-	-	-	-	-	-	-	-
-	3,165	-	58,932	7,953	347	96,861	-	-
<u>-</u>	<u>417,650</u>	<u>310,499</u>	<u>59,207</u>	<u>720,701</u>	<u>351,233</u>	<u>3,726,923</u>	<u>-</u>	<u>1,038</u>
<u>(53,996)</u>	<u>37,520</u>	<u>14,588</u>	<u>(81,271)</u>	<u>353,648</u>	<u>43,484</u>	<u>1,067,545</u>	<u>-</u>	<u>111,477</u>
<u>372,281</u>	<u>1,478,480</u>	<u>89,024</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>
<u>\$ 318,285</u>	<u>\$ 1,516,000</u>	<u>\$ 103,612</u>	<u>\$ 1,034,765</u>	<u>\$ 3,222,777</u>	<u>\$ 1,455,337</u>	<u>\$ 10,173,586</u>	<u>\$ 7,487</u>	<u>\$ 838,947</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Activities
Non-Major Component Units, Discretely Presented
For the Year Ended December 31, 2020

	Program Revenues				Sewerage District No. 2	Sewerage District No. 4
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
Component Units						
Sewerage District No. 2	49,801	50,108	-	-	\$ 307	\$ -
Sewerage District No. 4	185,700	182,032	-	-	-	(3,668)
Water District No. 2	823,016	807,210	-	-	-	-
Water District No. 3	437,998	420,042	-	-	-	-
Sub-Drainage District No. 1 of 3	603,865	-	-	-	-	-
Page Subtotal	<u>2,100,380</u>	<u>1,459,392</u>	<u>-</u>	<u>-</u>	<u>307</u>	<u>(3,668)</u>
Total Non-major Component Units	<u>\$ 80,509,925</u>	<u>\$ 6,367,332</u>	<u>\$ 1,859,291</u>	<u>\$ 1,541,162</u>		
General Revenues						
Property taxes, special purpose (ad valorem, parcel fees, etc.)					-	-
Fire insurance tax					-	-
State revenue sharing (unrestricted)					-	-
Investment earnings					255	656
Grants and contributions not restricted to specific programs					-	-
Other general revenues					-	-
Total General Revenues					<u>255</u>	<u>656</u>
Change in Net Position					<u>562</u>	<u>(3,012)</u>
Net position - Beginning					<u>116,881</u>	<u>195,984</u>
Net position - Ending					<u>\$ 117,443</u>	<u>\$ 192,972</u>

SCHEDULE 24
continued

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

Water District No. 2	Water District No. 3	Sub-Drainage District No. 1 of 3	TOTAL Non-Major Component Units
\$ -	\$ -	\$ -	
-	-	-	
(15,806)	-	-	
-	(17,956)	-	
-	-	(603,865)	
<u>(15,806)</u>	<u>(17,956)</u>	<u>(603,865)</u>	
			<u>\$ (70,742,140)</u>
86,377	-	-	72,448,144
-	-	-	986,972
-	-	-	1,317,944
3,717	3,418	871	1,276,600
-	-	-	2,720,438
9,600	-	-	2,544,690
<u>99,694</u>	<u>3,418</u>	<u>871</u>	<u>81,294,788</u>
83,888	(14,538)	(602,994)	10,552,648
<u>1,619,582</u>	<u>2,137,270</u>	<u>602,994</u>	<u>101,622,313</u>
<u>\$ 1,703,470</u>	<u>\$ 2,122,732</u>	<u>\$ -</u>	<u>\$ 112,174,961</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues	\$ 26,264,236	\$ 33,722,353	\$ 6,447,450	\$ (27,274,903)
Expenditures	<u>86,034,727</u>	<u>95,685,045</u>	<u>23,440,160</u>	<u>72,244,885</u>
Net Change in Fund Balance	(59,770,491)	(61,962,692)	(16,992,710)	44,969,982
Fund Balance - Beginning	<u>74,077,608</u>	<u>74,077,608</u>	<u>74,077,608</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 14,307,117</u>	<u>\$ 12,114,916</u>	<u>\$ 57,084,898</u>	<u>\$ 44,969,982</u>

OTHER INFORMATION

ST. TAMMANY PARISH, LOUISIANA

Balance Sheet

Sub-Drainage District No. 1 of Drainage District No. 3 Governmental Funds

December 31, 2020

	199 Sub-Drainage District No. 1 of 3 General	299 Sub-Drainage District No. 1 of 3 Capital	TOTAL GOVERNMENTAL FUNDS
ASSETS			
Cash and cash equivalents	\$ -	\$ -	\$ -
Investments	-	-	-
Receivables, net of allowances for uncollectibles:			
Other receivables	-	-	-
TOTAL ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES			
Accounts, salaries, and other payables	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Restricted for Drainage	-	-	-
Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ -</u>	<u>\$ -</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.

Total Net Position

-
\$ -

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, 2020

	199			299		
	Sub-Drainage Dist. 1 of 3 General			Sub-Drainage Dist. 1 of 3 Capital		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Other revenues:						
Investment earnings	\$ 530	\$ 530	\$ -	\$ 341	\$ 341	\$ -
Total Revenues	530	530	-	341	341	-
Expenditures						
Highways and streets	371,516	371,516	-	232,349	232,349	-
Total Expenditures	371,516	371,516	-	232,349	232,349	-
Net Change in Fund Balance	(370,986)	(370,986)	-	(232,008)	(232,008)	-
Fund Balance - Beginning	370,986	370,986	-	232,008	232,008	-
Fund Balance - Ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2020

	TOTAL GOVERNMENTAL FUNDS		
	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues			
Other revenues:			
Investment earnings	\$ 871	\$ 871	\$ -
Total Revenues	871	871	-
Expenditures			
Highways and streets	603,865	603,865	-
Total Expenditures	603,865	603,865	-
Excess (Deficiency) of Revenues Over Expenditures	(602,994)	(602,994)	-
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(602,994)	(602,994)	-
Fund Balance - Beginning	602,994	602,994	-
Fund Balance - Ending	\$ -	\$ -	\$ -

ST. TAMMANY PARISH, LOUISIANA
Schedule of Insurance Coverage - Primary Government
In Effect as of December 31, 2020

Policy Number	Insurer	Expires	Type of Coverage
MAC4-0 9-3 0-7 4-0 3	Great American Ins Co of New York	January 1, 2021	Building and Personal Property Excl Wind/Hail/Named Storm
42-PRP-301025-04	National Fire & Marine Ins Co	January 1, 2021	Property Primary Wind, Hail & Named Storm only
NHD911216	RSUI Indemnity Co	January 1, 2021	Property Excess Wind, Hail & Named Storm only
MCD-200021	Lloyds of London	January 1, 2021	Deductible Buyback - Justice Center Complex only
MCP0168496	Mt. Hawley Ins Co.	August 24, 2021	All Risk - Coroner's Property Policy
791-00-03-70-0009	Atlantic Specialty Insurance Company, a OneBeacon Company	January 1, 2021	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, 2021	Inland Marine - Contractor's Equip, Data Processing Equip/Media Cov
AAP N00989113 012	Ace Property & Casualty Co.	October 22, 2021	Airport Liability - St. Tammany Parish Regional Airport
YB2-L9L-465176-010	Liberty Mutual Fire Ins Co.	January 1, 2021	Boiler and Machinery
YB2-L9L-464471-019	Liberty Mutual Fire Ins Co.	August 4, 2021	Boiler and Machinery - Coroner's Property
SP 4062148	Safety National Casualty Corporation	January 1, 2022	Excess Workers' Compensation & Employer's Liability
1911616C2057	Underwriters at Lloyd's	January 25, 2021	Maritime Employer's Liability
CYB-1004689-00	Hudson Excess Ins Co.	January 1, 2021	Cyber Liability
87055212662020	Hartford Ins Co of the Midwest	January 1, 2021	Flood Insurance - 21454 Koop Dr.
87055212642020	Hartford Ins Co of the Midwest	January 1, 2021	Flood Insurance - 21490 Koop Dr.
87055212632020	Hartford Ins Co of the Midwest	January 1, 2021	Flood Insurance - 842 Gerard St.
87055212682020	Hartford Ins Co of the Midwest	January 1, 2021	Flood Insurance - 34783 Grantham College Rd.
87055212672020	Hartford Ins Co of the Midwest	January 1, 2021	Flood Insurance - 555 Robert Rd.
87055212592020	Hartford Ins Co of the Midwest	January 1, 2020	Flood Insurance - 510 E. Boston St.
87058793052020	Hartford Ins Co of the Midwest	February 22, 2021	Flood Insurance - 3901 Ponchartrain Dr.
87055487972020	Hartford Ins Co of the Midwest	March 15, 2021	Flood Insurance - 301 W 21st Ave.
87055487792020	Hartford Ins Co of the Midwest	March 15, 2021	Flood Insurance - 71683 Leveson St.
87055652162020	Hartford Ins Co of the Midwest	April 13, 2021	Flood Insurance - 701 N. Columbia St.
99057727192020	Hartford Ins Co of the Midwest	May 11, 2021	Flood Insurance - 1123 Main St.
87061847002020	Hartford Ins Co of the Midwest	October 13, 2021	Flood Insurance - 68400 Otis Dr.
87056259212020	Hartford Ins Co of the Midwest	August 13, 2021	Flood Insurance - 31078 Hwy. 36, Bldg. A
87056195432020	Hartford Ins Co of the Midwest	August 13, 2021	Flood Insurance - 31078 Hwy. 36, Bldg. B
87056095542020	Hartford Ins Co of the Midwest	August 22, 2021	Flood Insurance - 35122 Camp Salmen Rd.
87059509252020	Hartford Ins Co of the Midwest	August 26, 2021	Flood Insurance - 21404 Koop Dr.
99056595242020	Hartford Ins Co of the Midwest	October 2, 2021	Flood Insurance - 520 Old Spanish Trail

Note: For calendar year 2021, 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, 2020

<u>Name</u>	<u>District</u>	<u>Amount</u>
Marty Dean	District 1	\$ 31,232
David R. Fitzgerald	District 2	30,252
James A. Thompson	District 3	1,033
Martha J. Cazaubon	District 3	28,598
Michael Lorino, Jr.	District 4	31,352
Rykert Toledano, Jr.	District 5	29,552
Richard E. Tanner	District 6	15,842
Cheryl Tanner	District 6	14,133
Jacob B. Groby, III	District 7	1,033
James J. Davis	District 7	29,298
Chris Canulette	District 8	31,232
E.L. Bellisario	District 9	1,033
Mike M. Smith	District 9	28,598
Maureen O'Brien	District 10	31,232
Steve Stefancik	District 11	31,232
Jerry Binder	District 12	31,352
S. Michele Blanchard	District 13	1,033
Jake A. Airey	District 13	28,598
Thomas J. Smith	District 14	31,232
		<hr/>
Total		\$ 427,867

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.

SCHEDULE 30

ST. TAMMANY PARISH, LOUISIANA
Schedule of Compensation, Benefits and Other Payments to
Agency Head or Chief Executive Officer
For the Year Ended December 31, 2020

Agency Head: Michael B. Cooper, Parish President

Purpose	Amount
Salary	\$ 167,542
Benefits-insurance	9,658
Benefits-Retirement (PERS)	20,524
Benefits-Medicare	2,301
Cell Allowance	1,165
Travel and related	1,647
Registration fees	645
Special meals	268
Total	\$ 203,750

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
CRIMINAL COURT FUND (134) - RECEIVING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION

Cash Basis Presentation	First Six Month Period Ended 06/30/20	Second Six Month Period Ended 12/31/20
Receipts From:		
<i>St. Tammany Parish Sheriff's Office, Criminal Fines - Other</i>	\$ 341,812	\$ 345,418
<i>City Court of East St. Tammany, Criminal Fines - Other</i>	76,523	69,351
<i>St. Tammany Parish Sheriff's Office, Criminal Court Costs/Fees</i>	75,367	70,408
<i>St. Tammany Parish Sheriff's Office, Asset Forfeiture/Sale</i>	7,629	-
<i>District Attorney of the 22nd Judicial District, Asset Forfeiture/Sale</i>	17,852	31,392
<i>District Attorney of the 22nd Judicial District, Bond Fees</i>	-	42,784
Subtotal Receipts	\$ 519,183	\$ 559,353
 Ending Balance of Amounts Assessed but not Received (only applies to those agencies that assess on behalf of themselves, such as courts)	 \$ -	 \$ -

SCHEDULE 32

**ST. TAMMANY PARISH, LOUISIANA
22ND JDC COMMISSIONER FUND (135) - RECEIVING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION**

Cash Basis Presentation	First Six Month Period Ended 06/30/20	Second Six Month Period Ended 12/31/20
Receipts From:		
<i>St. Tammany Parish Sheriff's Office, Criminal Court Costs/Fees</i>	\$ 46,322	\$ 42,205
<i>Washington Parish Sheriff's Office, Criminal Court Costs/Fees</i>	1,008	1,408
<i>Washington Parish Sheriff's Office, Bond Fees</i>	2,182	2,640
<i>Washington Parish Sheriff's Office, Probation/Parole/Supervision Fees</i>	115	105
Subtotal Receipts	\$ 49,627	\$ 46,358
 Ending Balance of Amounts Assessed but not Received (only applies to those agencies that assess on behalf of themselves, such as courts)	 \$ -	 \$ -

SCHEDULE 33

**ST. TAMMANY PARISH, LOUISIANA
JURY SERVICE FUND (136) - RECEIVING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION**

Cash Basis Presentation	First Six Month Period Ended 06/30/20	Second Six Month Period Ended 12/31/20
Receipts From:		
<i>St. Tammany Parish Sheriff's Office, Criminal Court Costs/Fees</i>	\$ 69,712	\$ 62,584
<i>Subtotal Receipts</i>	\$ 69,712	\$ 62,584
 <i>Ending Balance of Amounts Assed but not Received (only applies to those agencies that assess on behalf of themselves, such as courts)</i>		
	\$ -	\$ -

**ST. TAMMANY PARISH, LOUISIANA
LAW ENFORCEMENT WITNESS FUND (137) - RECEIVING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION**

Cash Basis Presentation	First Six Month Period Ended 06/30/20	Second Six Month Period Ended 12/31/20
Receipts From:		
<i>St. Tammany Parish Sheriff's Office, Criminal Court Costs/Fees</i>	\$ 15,123	\$ 13,523
<i>Subtotal Receipts</i>	\$ 15,123	\$ 13,523
 <i>Ending Balance of Amounts Assessed but not Received (only applies to those agencies that assess on behalf of themselves, such as courts)</i>		
	\$ -	\$ -



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.

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand the government's financial performance and well-being have changed over time.	208
Revenue Capacity These schedules contain information to help the reader assess the government's most significant local revenue source.	219
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.	227
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.	231
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.	233

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)

	2020	2019	2018	2017
Governmental activities				
Net investment in capital assets	\$ 397,176,355	\$ 380,179,279	\$ 419,372,910	\$ 420,832,029
Restricted	232,383,160	208,637,081	169,437,191	156,921,420
Unrestricted	19,672,953	56,857,635	58,394,162	56,856,062
Total governmental activities net position	<u>649,232,468</u>	<u>645,673,995</u>	<u>647,204,263</u>	<u>634,609,511</u>
Business-type activities				
Net investment in capital assets	2,635,621	1,852,005	2,716,456	303,171
Restricted	2,477,181	2,408,664	1,640,517	4,810,717
Unrestricted	27,156,978	23,724,610	19,087,240	17,549,136
Total business-type activities net position	<u>32,269,780</u>	<u>27,985,279</u>	<u>23,444,213</u>	<u>22,663,024</u>
Primary government				
Net investment in capital assets	399,811,976	382,031,284	422,089,366	421,135,200
Restricted	234,860,341	211,045,745	171,077,708	161,732,137
Unrestricted	46,829,931	80,582,245	77,481,402	74,405,198
Total primary government net position	<u>\$ 681,502,248</u>	<u>\$ 673,659,274</u>	<u>\$ 670,648,476</u>	<u>\$ 657,272,535</u>

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

TABLE 1

Fiscal Year					
2016	2015	2014	2013	2012	2011
\$ 406,351,930	\$ 396,041,276	\$ 366,268,854	\$ 342,467,359	\$ 334,288,631	\$ 298,454,992
148,945,551	145,447,624	142,878,282	138,876,727	119,607,914	121,116,461
58,967,674	50,057,760	30,755,975	30,442,781	15,668,946	16,695,819
614,265,155	591,546,660	539,903,111	511,786,867	469,565,491	436,267,272
(754,333)	(3,303,860)	(2,350,620)	(1,482,051)	470,958	4,882,870
4,678,367	4,516,267	4,546,543	4,196,582	3,793,997	3,706,454
14,543,320	12,967,159	10,499,122	8,848,243	7,572,201	5,867,972
18,467,354	14,179,566	12,695,045	11,562,774	11,837,156	14,457,296
405,597,597	392,737,416	363,918,234	340,985,308	334,759,589	303,337,862
153,623,918	149,963,891	147,424,825	143,073,309	123,401,911	124,822,915
73,510,994	63,024,919	41,255,097	39,291,024	23,241,147	22,563,791
\$ 632,732,509	\$ 605,726,226	\$ 552,598,156	\$ 523,349,641	\$ 481,402,647	\$ 450,724,568

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

	2020	2019	2018
Expenses			
Governmental activities:			
General government	\$ 16,818,269	\$ 18,007,788	\$ 20,299,867
Public safety	17,547,351	16,651,019	18,200,650
Highways and streets	65,155,242	68,145,372	52,859,506
Sanitation	986,656	1,965,528	1,417,678
Health and welfare	38,048,708	10,779,155	11,292,275
Cultural and recreation	13,126,790	12,669,978	13,392,269
Economic development	1,222,767	1,518,459	1,046,213
Conservation	34,548	15,457	63,779
Transporation	2,577,585	3,334,696	3,634,927
Interest on long-term debt	3,419,568	2,533,941	2,016,274
Total governmental activities expenses	<u>158,937,484</u>	<u>135,621,393</u>	<u>124,223,438</u>
Business-type activities:			
Property management	-	-	-
Water/sewer	14,408,230	14,708,021	14,136,742
Development	3,304,838	3,192,988	-
Total business-type activities expenses	<u>17,713,068</u>	<u>17,901,009</u>	<u>14,136,742</u>
Total primary government expenses	<u>\$ 176,650,552</u>	<u>\$ 153,522,402</u>	<u>\$ 138,360,180</u>
Program Revenues			
Governmental activities:			
Charges for services:			
General government	\$ 6,742,775	\$ 7,448,681	\$ 7,574,089
Public safety	10,580	51,826	2,793,511
Highways and streets	3,066,478	5,288,488	2,690,525
Sanitation	1,784,715	1,916,353	1,794,158
Health and welfare	856,801	885,326	795,369
Cultural and recreation	229,960	264,126	260,997
Economic development	-	-	-
Conservation	4,360	-	-
Transporation	101,601	153,993	264,657
Operating grants and contributions	34,962,531	7,059,014	7,265,848
Capital grants and contributions	9,157,759	7,874,982	11,003,627
Total governmental activities program revenues	<u>56,917,560</u>	<u>30,942,789</u>	<u>34,442,781</u>
Business-type activities:			
Charges for services:			
Property management	-	-	-
Water/sewer	16,107,089	17,321,546	14,369,127
Development	3,857,182	3,798,572	-
Operating grants and contributions	516,126	43,319	-
Capital grants and contributions	1,534,134	302,784	47,913
Total business-type activities program revenues	<u>22,014,531</u>	<u>21,466,221</u>	<u>14,417,040</u>
Total primary government program revenues	<u>\$ 78,932,091</u>	<u>\$ 52,409,010</u>	<u>\$ 48,859,821</u>
Net (Expense)/Revenue			
Governmental activities	\$ (102,019,924)	\$ (104,678,604)	\$ (89,780,657)
Business-type activities	4,301,463	3,565,212	280,298
Total primary government net expenses	<u>\$ (97,718,461)</u>	<u>\$ (101,113,392)</u>	<u>\$ (89,500,359)</u>

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

TABLE 2
continued

Fiscal Year						
2017	2016	2015	2014	2013	2012	2011
\$ 27,342,652	\$ 24,900,267	\$ 22,552,910	\$ 21,013,347	\$ 22,890,790	\$ 19,777,480	\$ 19,931,285
25,572,849	27,801,879	25,613,378	19,458,275	16,260,579	23,665,792	33,548,559
43,224,058	45,663,946	41,349,476	39,608,176	36,628,105	36,737,940	38,321,722
1,595,133	1,330,473	1,208,913	889,591	1,053,250	3,200,714	1,478,697
14,726,689	15,456,350	13,424,990	10,989,796	10,042,280	10,547,450	10,926,489
12,188,504	12,087,089	11,606,730	10,762,156	10,339,088	10,247,857	9,671,399
3,949,400	57,057	1,230,533	1,313,786	952,898	619,167	676,727
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,190,712	2,496,157	2,923,447	3,252,376	4,790,681	4,507,312	4,755,122
130,789,997	129,793,218	119,910,377	107,287,503	102,957,671	109,303,712	119,310,000
-	-	-	-	-	657,134	779,943
12,005,216	12,898,145	11,654,806	11,399,430	11,146,235	11,134,247	10,925,013
-	-	-	-	-	-	-
12,005,216	12,898,145	11,654,806	11,399,430	11,146,235	11,791,381	11,704,956
\$ 142,795,213	\$ 142,691,363	\$ 131,565,183	\$ 118,686,933	\$ 114,103,906	\$ 121,095,093	\$ 131,014,956
\$ 7,974,712	\$ 8,860,676	\$ 7,529,669	\$ 7,612,317	\$ 7,869,235	\$ 7,167,372	\$ 7,553,095
2,324,153	2,742,476	2,144,050	2,254,057	2,075,778	1,485,568	1,649,929
1,783,435	2,228,551	3,509,162	2,573,920	1,497,617	4,336,732	3,441,261
1,614,738	1,481,472	1,541,277	1,607,527	1,390,199	2,221,511	1,386,814
908,552	810,160	401,523	284,709	352,946	297,531	299,085
209,274	42,191	39,210	23,397	281	28,641	-
-	-	377	-	-	147,632	13,440
-	-	-	-	-	-	-
-	-	-	-	-	-	-
9,091,015	9,057,609	8,191,631	8,768,482	17,223,677	11,778,395	21,455,458
10,513,831	18,026,859	26,926,319	9,274,134	7,374,478	16,998,860	21,005,804
34,419,710	43,249,994	50,283,218	32,398,543	37,784,211	44,462,242	56,804,886
-	-	-	-	-	716,454	1,049,850
13,806,466	13,680,590	13,080,708	12,531,285	11,207,575	11,677,867	10,539,418
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,476,652	45,614	121,201	91,967	50,800	2,233,075	165,221
15,283,118	13,726,204	13,201,909	12,623,252	11,258,375	14,627,396	11,754,489
\$ 49,702,828	\$ 56,976,198	\$ 63,485,127	\$ 45,021,795	\$ 49,042,586	\$ 59,089,638	\$ 68,559,375
\$ (96,370,287)	\$ (86,543,224)	\$ (69,627,159)	\$ (74,888,960)	\$ (65,173,460)	\$ (64,841,470)	\$ (62,505,114)
3,277,902	828,059	1,547,103	1,223,822	112,140	2,836,015	49,533
\$ (93,092,385)	\$ (85,715,165)	\$ (68,080,056)	\$ (73,665,138)	\$ (65,061,320)	\$ (62,005,455)	\$ (62,455,581)

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>
General Revenues and Other Changes in Net Position			
Governmental activities:			
Taxes:			
Property taxes, general	\$ 5,564,230	\$ 5,297,005	\$ 5,119,961
Property taxes, special purpose	34,815,048	33,174,656	32,006,823
Sales and use taxes	57,869,212	53,925,952	57,278,185
Franchise taxes	2,587,272	2,568,479	2,461,767
Hotel/motel tax	217,041	223,140	223,516
Timber severance tax	83,179	42,755	67,204
Mineral severance tax	10,854	15,506	9,702
Alcohol tax	21,514	19,590	20,709
Cigarette paper tax	15,842	13,907	12,497
Gaming revenue tax	26,390	138,160	182,126
Penalties and interest on taxes	109,260	117,101	62,890
State revenue sharing	801,272	801,027	803,117
Federal payment in lieu of ad valorem	65,805	75,892	66,225
Investment earnings	2,988,712	7,035,659	4,139,714
Sale of revoked property/easements	-	-	-
GNOE excess revenue	50,000	50,000	50,000
Extraordinary item	-	-	-
Transfers	352,766	(350,493)	(129,027)
Total governmental activities	<u>105,578,397</u>	<u>103,148,336</u>	<u>102,375,409</u>
Business-type activities:			
Investment earnings	335,804	625,361	371,864
Transfers	(352,766)	350,493	129,027
Total business-type activities	<u>(16,962)</u>	<u>975,854</u>	<u>500,891</u>
Total primary government	<u><u>\$ 105,561,435</u></u>	<u><u>\$ 104,124,190</u></u>	<u><u>\$ 102,876,300</u></u>
Change in Net Position			
Governmental activities	\$ 3,558,473	\$ (1,530,268)	\$ 12,594,752
Business-type activities	<u>4,284,501</u>	<u>4,541,066</u>	<u>781,189</u>
Total primary government	<u><u>\$ 7,842,974</u></u>	<u><u>\$ 3,010,798</u></u>	<u><u>\$ 13,375,941</u></u>

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

TABLE 2
continued

Fiscal Year						
2017	2016	2015	2014	2013	2012	2011
\$ 4,948,851	\$ 4,989,294	\$ 4,642,075	\$ 4,524,597	\$ 4,335,248	\$ 4,335,894	\$ 4,014,866
31,029,718	31,227,876	28,983,212	25,307,458	24,226,067	24,691,288	22,915,206
75,512,450	71,445,045	68,946,647	65,667,400	61,868,200	58,869,911	54,711,026
2,304,587	2,430,365	2,491,557	2,322,561	2,095,607	1,912,709	1,780,484
234,616	235,297	225,936	578,665	546,352	269,707	-
54,196	69,553	95,160	93,961	65,772	87,446	99,921
7,802	4,985	14,678	9,193	12,932	13,437	16,709
58,091	59,606	60,457	58,355	58,815	60,306	57,579
11,677	9,660	10,803	10,939	10,234	11,478	16,369
177,465	181,823	179,531	188,055	199,057	218,240	238,875
-	-	-	-	-	-	-
801,419	100,523	273,191	277,808	280,397	287,321	286,557
81,223	71,627	68,108	72,767	30,493	35,543	46,065
2,190,613	1,737,387	2,331,770	3,497,663	(1,178,328)	1,634,416	2,336,794
-	9,700	24,125	53,200	11,400	113,500	20,000
50,000	50,000	50,000	50,000	50,000	50,000	50,000
-	-	12,647,720	-	14,454,779	-	-
(748,065)	(3,361,022)	225,738	292,582	327,811	5,548,493	(638,637)
116,714,643	109,261,719	121,270,708	103,005,204	107,394,836	98,139,689	85,951,814
169,703	98,707	163,156	201,031	(58,711)	92,338	109,112
748,065	3,361,022	(225,738)	(292,582)	(327,811)	(5,548,493)	638,637
917,768	3,459,729	(62,582)	(91,551)	(386,522)	(5,456,155)	747,749
<u>\$ 117,632,411</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>
\$ 20,344,356	\$ 22,718,495	\$ 51,643,549	\$ 28,116,244	\$ 42,221,376	\$ 33,298,219	\$ 23,446,700
4,195,670	4,287,788	1,484,521	1,132,271	(274,382)	(2,620,140)	797,282
<u>\$ 24,540,026</u>	<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>

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
General Fund				
Nonspendable, inventory	\$ 661	\$ 8,387	\$ -	\$ -
Nonspendable, prepaid items	738,439	651,324	599,363	392,092
Unassigned	17,103,273	17,021,608	17,173,192	16,979,700
Total general fund	<u>\$ 17,842,373</u>	<u>\$ 17,681,319</u>	<u>\$ 17,772,555</u>	<u>\$ 17,371,792</u>
 All Other Governmental Funds				
Nonspendable, mitigation bank	\$ 712,415	\$ 244,106	\$ -	\$ -
Nonspendable, prepaid items	32,124	32,299	503,977	7,930
Restricted	231,670,745	208,392,975	169,437,191	156,921,420
Committed	32,269,037	31,999,427	32,107,128	31,606,179
Total all other governmental funds	<u>\$ 264,684,321</u>	<u>\$240,668,807</u>	<u>\$ 202,048,296</u>	<u>\$188,535,529</u>

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

TABLE 3

Fiscal Year					
2016	2015	2014	2013	2012	2011
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103,557	101,628	8,829	5,861	5,511	7,641
14,976,621	13,628,268	11,728,298	10,004,207	8,410,804	6,398,876
<u>\$ 15,080,178</u>	<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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24,344	7,262	11,254	9,242	7,927	8,819
148,945,551	144,292,871	139,882,720	138,876,727	122,880,961	130,079,803
32,000,990	25,734,472	21,581,482	24,021,382	24,097,913	27,497,259
<u>\$ 180,970,885</u>	<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>

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

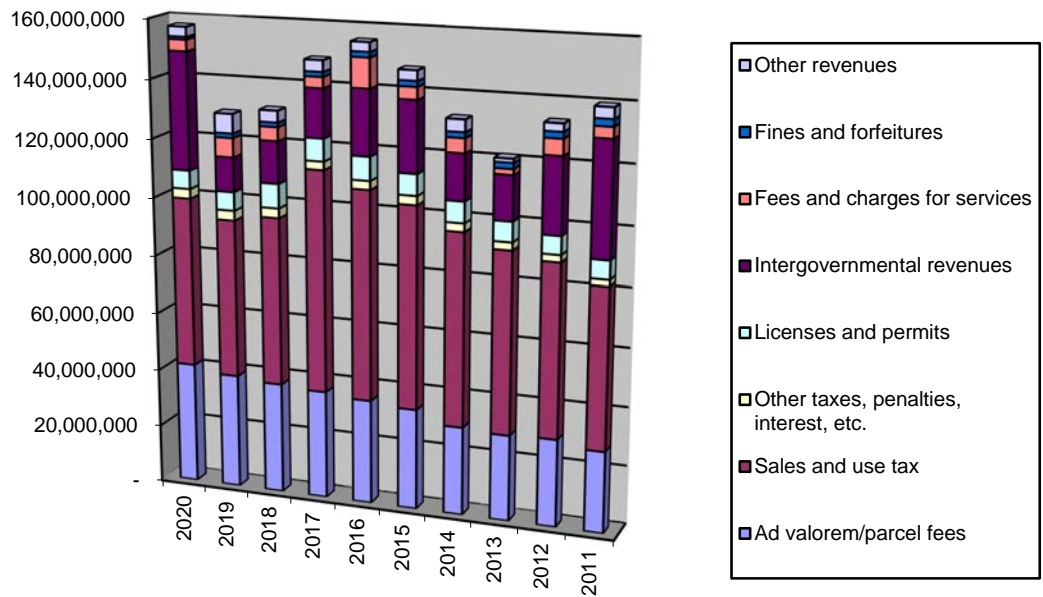
	2020	2019	2018	2017
REVENUES				
Taxes	\$ 102,857,105	\$ 96,664,955	\$ 98,722,665	\$ 115,599,879
Licenses and permits	6,265,592	6,305,677	8,249,029	7,595,819
Intergovernmental revenues	39,926,462	11,744,609	14,281,364	16,431,101
Fees and charges for services	3,866,225	6,488,061	4,643,628	3,689,107
Fines and forfeitures	934,599	1,523,564	1,517,690	1,634,371
Other revenues	3,313,365	6,551,500	3,910,185	3,796,836
Total revenues	<u>157,163,348</u>	<u>129,278,366</u>	<u>131,324,561</u>	<u>148,747,113</u>
EXPENDITURES				
General government	14,031,846	13,485,014	16,485,327	19,776,239
Public safety	16,278,848	15,340,294	16,666,814	22,920,822
Highways and streets	40,584,944	26,427,692	24,205,311	26,755,260
Sanitation	973,247	1,612,485	1,379,962	1,526,695
Health and welfare	36,894,049	9,483,708	10,332,356	14,515,490
Culture and recreation	12,552,682	12,022,870	11,976,244	11,410,341
Economic development	1,217,632	1,498,351	1,013,349	3,893,757
Conservation	30,913	15,457	63,779	-
Transportation	1,884,443	2,638,781	2,969,623	-
Capital outlay	21,930,910	36,920,022	22,054,023	28,218,934
Debt service:				
Principal/Impact fee credits used	5,681,270	3,497,573	8,768,103	8,082,304
Interest	2,850,754	2,229,523	1,855,088	2,181,795
Bond issuance costs	1,004,173	355,065	122,576	11,750
Total expenditures	<u>155,915,711</u>	<u>125,526,835</u>	<u>117,892,555</u>	<u>139,293,387</u>
Excess of revenues over (under) expenditures	<u>1,247,637</u>	<u>3,751,531</u>	<u>13,432,006</u>	<u>9,453,726</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	25,514,815	46,843,213	2,239,815	926,287
Transfers out	(25,136,437)	(47,055,746)	(1,875,133)	(523,755)
Issuance of debt	45,500,000	34,952,189	6,655,000	-
Payments to refunded bond escrow agent	(22,949,447)	-	(6,538,158)	-
Impact fee credits issued	-	38,088	-	-
Transfers in from component unit	-	-	-	-
Total other financing sources (uses)	<u>22,928,931</u>	<u>34,777,744</u>	<u>481,524</u>	<u>402,532</u>
EXTRAORDINARY ITEMS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 24,176,568</u>	<u>\$ 38,529,275</u>	<u>\$ 13,913,530</u>	<u>\$ 9,856,258</u>
Debt service as a percentage of noncapital expenditures	6.4%	6.5%	11.1%	9.2%

TABLE 4

Fiscal Year					
2016	2015	2014	2013	2012	2011
\$ 110,391,957	\$ 106,674,350	\$ 98,956,754	\$ 94,051,585	\$ 91,331,635	\$ 84,791,494
7,960,092	7,186,947	7,143,151	6,772,351	6,166,759	6,224,555
22,101,018	23,965,501	15,599,505	15,041,946	25,615,276	38,603,520
10,003,674	4,139,930	4,882,974	1,924,608	5,443,299	3,735,819
1,804,560	1,938,064	1,904,572	2,011,702	2,172,129	2,428,076
3,131,108	3,395,064	4,106,414	1,291,363	2,679,826	3,691,910
155,392,409	147,299,856	132,593,370	121,093,555	133,408,924	139,475,374
20,543,340	18,927,628	18,494,003	17,520,451	16,682,195	18,110,502
25,074,891	24,031,530	18,057,632	14,763,937	22,195,044	32,147,773
29,542,141	23,771,589	25,892,079	24,218,775	25,146,352	26,549,076
1,279,048	1,131,203	1,014,390	1,044,732	3,179,445	1,455,282
15,198,064	13,216,749	10,846,713	9,863,120	10,380,295	10,823,356
10,812,472	10,796,406	9,800,126	9,779,606	9,763,995	9,313,944
(441)	1,183,495	998,968	898,198	584,224	654,675
-	-	-	-	-	-
-	-	-	-	-	-
27,657,787	47,566,418	34,843,783	22,603,952	44,315,639	50,086,324
10,894,125	8,274,437	7,393,565	6,477,379	6,216,524	7,701,761
2,569,073	2,965,314	3,292,321	3,879,854	4,322,176	4,528,255
17,675	10,200	8,725	815,055	7,052	31,398
143,588,175	151,874,969	130,642,305	111,865,059	142,792,941	161,402,346
11,804,234	(4,575,113)	1,951,065	9,228,496	(9,384,017)	(21,926,972)
1,228,336	3,096,920	4,690,858	487,974	833,874	765,971
(746,008)	(617,609)	(6,346,759)	(145,360)	(39,139)	(520,495)
-	-	-	43,537,804	-	2,000,000
-	-	-	(42,717,941)	-	-
-	-	-	-	-	-
-	-	-	7,123,330	-	-
482,328	2,479,311	(1,655,901)	8,285,807	794,735	2,245,476
-	12,647,720	-	-	-	-
\$ 12,286,562	\$ 10,551,918	\$ 295,164	\$ 17,514,303	\$ (8,589,282)	\$(19,681,496)
11.6%	10.8%	11.2%	11.6%	10.7%	11.0%

ST. TAMMANY PARISH, LOUISIANA

**REVENUES BY SOURCE - GOVERNMENTAL FUNDS
LAST 10 YEARS
(UNAUDITED)**



**EXPENDITURES BY FUNCTION - GOVERNMENTAL FUNDS
LAST 10 FISCAL YEARS
(UNAUDITED)**

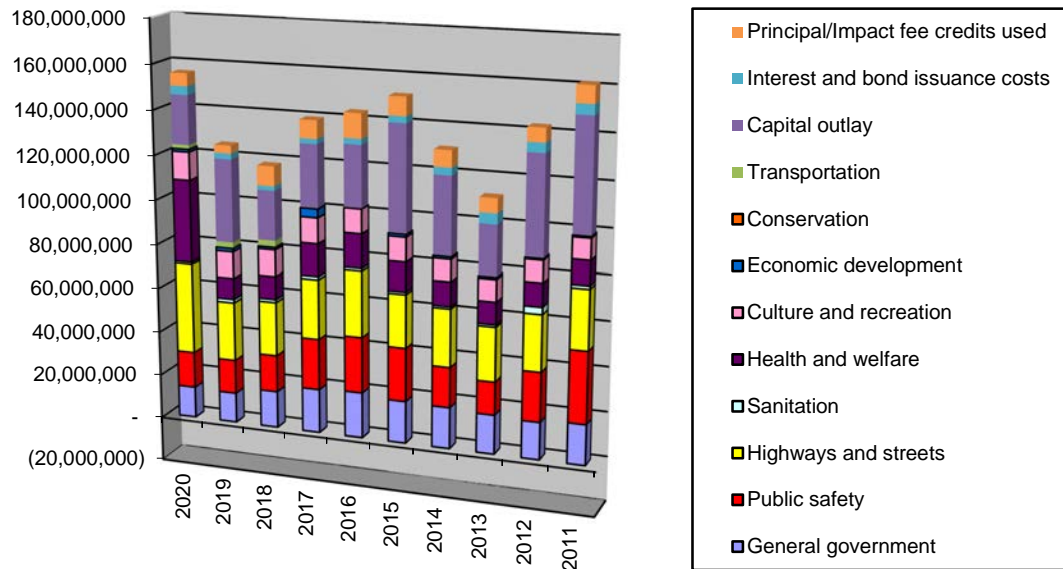


TABLE 5

ST. TAMMANY PARISH, LOUISIANA
TAX REVENUE BY SOURCE, GOVERNMENTAL FUNDS,
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING, UNAUDITED)

Fiscal Year	Property	Sales and Use Tax	Cable Franchise Tax	Alcohol Tax	Timber Severance Tax	Hotel/Motel Tax	Mineral Severance Tax	Gaming Revenue Tax	Contributions Government Access TV	Other Taxes Penalties & Interest	Total
2020	\$41,678,370	\$57,869,212	\$2,587,272	\$ 21,514	\$ 83,179	\$ 217,041	\$ 10,854	\$ 26,390	\$ 238,171	\$ 125,102	\$ 102,857,105
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

TABLE 6

ST. TAMMANY PARISH, LOUISIANA
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	Real Estate Assessed Value	Personal Property Assessed Value	Public Service Assessed Value	(1) Total Assessed Value	Less: Homestead Exemption Value	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Value	Assessed Value as a Percentage of Actual Value
2020	\$ 2,469,702,567	\$ 290,146,560	\$ 157,783,100	\$ 2,917,632,227	\$ 536,658,854	\$ 2,380,973,373	19.0%	\$ 27,262,468,470	10.7%
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%

(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	2020			2011		
	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	\$ 46,850,480	1	1.97%	\$ 38,279,150	1	2.42%
FLORIDA MARINE TRANSPORTERS	16,713,110	2	0.70%	10,928,940	3	0.69%
WEEKS MARINE	15,203,350	3	0.64%			
ATMOS ENERGY CORPORATION	14,566,870	4	0.61%	7,150,260	6	0.45%
ASSOCIATED WHOLESALE GROCERS	13,460,580	5	0.57%			
TRI-STATES NGL PIPELINE, LLC	12,374,440	6	0.52%			
CHEVRON USA INC	11,471,222	7	0.48%	10,600,950	4	0.67%
BELL SOUTH COMMUNICATIONS	9,691,820	8	0.41%			
REGIONS BANK	9,574,345	9	0.40%			
PARKWAY PIPELINE LLC	9,533,790	10	0.40%			0.00%
AT&T SOUTHEAST				17,906,690	2	1.13%
CAPITAL ONE				9,399,190	5	0.59%
J P MORGAN CHASE BANK				6,945,623	7	0.44%
WASH-ST TAMMANY ELEC COOP				6,826,050	8	0.43%
VERIZON WIRELESS				6,375,390	9	0.40%
LOUISIANA HEART HOSPITAL LLC				5,711,779	10	0.36%
	<u>\$ 159,440,007</u>		<u>6.70%</u>	<u>\$ 120,124,022</u>		<u>7.22%</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)

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Parish Direct Rates										
Alimony (General Government)										
Unincorporated Areas	2.75	2.89	2.89	2.89	2.89	3.00	3.00	3.00	3.00	3.02
Incorporated Areas	1.37	1.44	1.44	1.44	1.44	1.50	1.50	1.50	1.50	1.51
Drainage Maintenance	1.69	1.77	1.77	1.77	1.77	1.83	1.83	1.83	1.83	1.84
Public Health	1.69	1.77	1.77	1.77	1.77	1.83	1.83	1.83	1.83	1.84
Library	5.78	6.07	6.07	6.07	6.07	6.29	5.35	5.35	5.35	5.38
Council on Aging/STARC	1.83	1.92	1.92	1.92	1.92	1.99	1.69	1.69	1.69	1.70
Coroner	3.10	3.26	3.26	3.26	3.26	3.38	2.96	2.96	3.38	3.40
Animal Shelter	0.78	0.82	0.82	0.82	0.82	0.85	0.85	0.85	0.85	0.85
Total Direct Rate	18.99	19.94	19.94	19.94	19.94	20.67	19.01	19.01	19.43	19.54
School District Rates										
School Debt Service	13.90	13.90	15.90	16.90	17.90	17.90	17.90	17.90	20.90	20.90
School Constitutional Tax	3.48	3.65	3.65	3.65	3.65	3.78	3.78	3.78	3.78	3.80
School Maintenance Operations	4.42	4.64	4.64	4.64	4.64	4.81	4.81	4.81	4.81	4.84
School Building Repairs	3.14	3.30	3.30	3.30	3.30	3.42	3.42	3.42	3.42	3.44
Operation and Maintenance Schools	32.41	34.03	34.03	34.03	34.03	35.27	35.27	35.27	35.27	35.47
School Additional Support II	2.75	2.89	2.89	2.89	2.89	3.00	3.00	3.00	-	-
School Security SRO MHP	1.90	2.00	-	-	-	-	-	-	-	-
Other Parish-wide Rates										
Law Enforcement	11.14	11.69	11.69	11.66	11.25	11.66	11.66	11.66	11.66	11.73
Florida Parishes Juv. Center	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75
Parish Special Assessor	2.47	2.59	2.59	2.60	2.60	2.69	2.69	2.71	2.71	2.73
Mosquito Abatement District	3.90	3.90	4.05	4.05	4.05	4.20	4.30	4.40	4.50	4.72
City, Town and Village Rates										
Abita Springs	15.25	15.86	15.86	15.86	15.71	15.86	15.86	15.86	15.86	15.86
Covington	20.01	21.00	21.00	21.24	21.24	21.50	21.80	21.80	22.00	22.04
Madisonville	8.55	8.55	8.55	8.55	8.21	8.55	8.55	8.55	8.55	8.59
Mandeville	8.86	9.31	9.31	10.31	10.31	11.03	15.80	15.80	15.80	15.82
Pearl River	9.50	9.98	9.98	9.98	9.98	10.00	10.00	10.00	5.83	10.00
Slidell	26.09	27.07	26.93	27.08	27.52	22.50	25.85	25.89	26.56	26.79
Fire District Rates										
Fire District No. 1	33.65	35.00	35.00	35.00	35.00	35.00	33.50	29.70	29.70	30.00
Fire District No. 2	20.62	20.52	20.52	20.52	20.52	20.52	20.52	20.52	20.52	20.62
Fire District No. 3	34.95	34.94	34.94	34.94	34.94	34.95	34.95	34.95	34.83	35.00
Fire District No. 4	25.38	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	27.00
Fire District No. 5	29.68	29.58	29.58	29.58	29.58	28.36	28.36	28.36	28.36	28.50
Fire District No. 6	18.98	20.12	20.12	20.12	20.12	20.12	20.12	20.12	20.12	20.12
Fire District No. 7	19.74	20.17	20.17	20.17	20.17	20.20	20.20	20.20	25.16	25.21
Fire District No. 8	32.25	34.18	34.18	34.18	34.18	34.88	34.88	34.88	34.88	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	40.30	42.17	42.17	42.17	42.17	42.78	34.36	42.36	42.36	42.23
Fire District No. 12	24.50	24.95	24.95	24.95	24.95	24.88	24.88	24.88	24.88	25.00
Fire District No. 13	28.71	29.00	29.00	29.00	29.00	29.77	29.77	29.77	30.77	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)

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Lighting District Rates										
Lighting District No. 1	4.05	4.13	4.13	4.13	4.13	4.15	4.15	4.15	4.15	4.17
Lighting District No. 4	3.89	3.97	3.97	3.97	3.97	4.03	4.03	4.03	4.03	4.07
Lighting District No. 5	-	3.07	3.07	3.07	3.07	3.14	3.14	3.14	3.14	3.17
Lighting District No. 6	2.09	2.15	2.15	-	-	2.15	2.15	2.15	2.15	2.16
Lighting District No. 7	2.86	2.97	2.97	2.97	2.97	2.98	2.98	2.98	2.98	3.01
Lighting District No. 16	-	-	-	1.16	1.16	1.20	1.20	1.20	1.99	2.00
Recreation District Rates										
Recreation District No. 1, Original	6.90	7.25	7.30	7.60	8.10	8.84	8.89	8.99	9.09	9.31
Recreation District No. 1, Annex 1	6.05	6.35	6.35	6.35	6.35	6.49	6.49	3.00	2.99	3.00
Recreation District No. 1, Annex 2	3.27	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
Recreation District No. 4	10.61	10.82	10.82	10.82	8.82	8.06	8.06	8.06	8.06	8.06
Recreation District No. 6	10.26	10.59	10.59	11.59	11.59	14.00	14.00	16.00	16.00	11.00
Recreation District No. 7	-	-	-	-	-	3.98	3.98	3.98	3.98	4.00
Recreation District No. 11	9.23	9.79	9.79	9.79	9.79	10.00	10.00	10.00	7.55	7.59
Recreation District No. 12	10.00	10.00	10.00	11.70	11.70	12.25	12.50	11.70	11.70	11.70
Recreation District No. 14	9.21	9.40	9.40	9.40	9.40	9.45	9.45	9.45	9.45	9.47
Other District Rates										
Northshore Harbor Center	0.33	0.33	0.75	0.75	3.70	5.00	5.00	5.00	5.00	5.00
Gravity Drainage District No. 5	-	-	1.10	1.10	1.10	0.75	1.00	1.75	2.00	2.00
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	3.26	3.06	5.15	5.15	5.15	5.15	6.00	6.00	6.00	6.00
Parcel Fees - Other Districts										
Drainage District No. 5 Ph I	300.00	250.00	250.00	250.00	225.00	225.00	225.00	225.00	175.00	175.00
Drainage District No. 2 Ph II	295.50	295.50	295.50	295.50	24.44	48.89	18.20	18.20	18.20	18.20
Drainage District No. 4	135.00	135.00	135.00	135.00	135.00	135.00	135.00	174.00	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.	1,142.70	1,121.01	169.23	-	-	-	-	-	-	-
Lighting District No. 9	32.00	32.00	32.00	32.00	32.00	-	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	25.00	35.00	35.00	35.00	35.00	35.00	35.00
Lighting District No. 14	150.00	150.00	150.00	150.00	-	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
Sub-drainage No. 1 of DD No. 3	-	-	-	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

TABLE 9

**ST. TAMMANY PARISH, LOUISIANA
PRINCIPAL SALES TAX PAYERS
FOR THE YEAR ENDED DECEMBER 31, 2020
(UNAUDITED)**

<u>Sales Tax District No. 3</u>		
<u>Type of Business</u>	<u>Percentage of Total</u>	<u>Total</u>
Grocery / Discount Retailer	4.60%	
Grocery / Discount Retailer	3.00%	
Retailer	2.43%	
Building Materials	2.04%	
Building Materials	1.78%	
Grocery / Discount Retailer	1.64%	
Discount Retailer	1.57%	
Grocery / Discount Retailer	1.31%	
Grocery	1.04%	
Grocery	0.91%	
Total - 10 largest taxpayers	20.32%	\$ 11,572,757
Total - All other taxpayers	79.68%	41,464,005
Total - All taxpayers	100.00%	\$ 56,977,509

Source: St. Tammany Parish Sheriff's office

TABLE 10

**ST. TAMMANY PARISH, LOUISIANA
AD VALOREM TAX LEVIES AND COLLECTIONS
LAST 10 FISCAL YEARS
(UNAUDITED)**

Fiscal Year	Total Tax Levied	Current Collection		Collections for Prior Years	Total Collections	
		Amount	Percent of Levy		Amount	Percent of Levy
2020	\$ 42,201,164	\$ 40,280,757	95%	\$ 1,397,613	\$ 41,678,370	99%
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%

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.

TABLE 11

**ST. TAMMANY PARISH, LOUISIANA
DIRECT AND OVERLAPPING SALES TAX RATES
LAST TEN FISCAL YEARS
(UNAUDITED)**

	<u>2020</u>	<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>
St. Tammany Parish Direct Rate										
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
St. Tammany Parish Courthouse	-	-	-	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Total Direct Rate	2.00	2.00	2.00	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Overlapping Parish-wide Rates										
State of Louisiana	4.45	4.45	4.45	5.00	5.00	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
City, Town, and Village Rates										
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
Other Jurisdiction Rates										
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	0.50	1.00
Camellia Square	1.00	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	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

TABLE 12

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 **			
2020	\$ 5,270,000	\$ 66,100,449	\$ -	\$ 23,385,000	\$ 8,961,017	\$ 35,823,154	\$ 139,539,620	*	\$ 530
2019	6,215,000	69,667,363	-	1,650,000	9,152,287	36,741,859	123,426,509	0.72%	472
2018	7,180,000	37,298,304	-	1,940,000	9,387,269	37,600,420	93,405,993	0.58%	361
2017	7,760,929	44,800,258	-	2,215,000	9,660,698	39,175,587	103,612,472	0.69%	404
2016	8,521,757	52,052,004	-	2,475,000	9,746,701	39,955,587	112,751,049	0.80%	446
2015	11,832,584	59,105,006	-	2,725,000	10,364,660	40,700,587	124,727,837	0.90%	501
2014	12,713,411	65,823,008	-	2,965,000	10,734,028	41,425,587	133,661,034	1.03%	545
2013	13,549,238	72,186,011	-	3,190,000	9,369,014	42,135,586	140,429,849	1.13%	580
2012	14,345,066	72,277,518	12,231,219	3,405,000	9,411,977	42,140,586	153,811,366	1.27%	643
2011	15,100,893	77,656,831	12,231,219	3,610,000	9,417,166	41,812,886	159,828,995	1.44%	675

* 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)**

	General Obligation Bonds	Revenue Bonds	Total Bonded Debt	Percentage of Estimated Actual Taxable Value of Property	Per Capita
2020	\$ 5,270,000	\$ 23,385,000	\$ 28,655,000	0.11%	\$ 109
2019	6,215,000	1,650,000	7,865,000	0.03%	30
2018	7,180,000	1,940,000	9,120,000	0.04%	35
2017	7,760,929	2,215,000	9,975,929	0.04%	39
2016	8,521,757	2,475,000	10,996,757	0.05%	44
2015	11,832,584	2,725,000	14,557,584	0.07%	58
2014	12,713,411	2,965,000	15,678,411	0.08%	64
2013	13,549,238	3,190,000	16,739,238	0.08%	69
2012	14,345,066	3,405,000	17,750,066	0.09%	74
2011	15,100,893	3,610,000	18,710,893	0.10%	79

ST. TAMMANY PARISH, LOUISIANA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2020
(UNAUDITED)

Governmental Unit	Debt Outstanding	Percentage Applicable	Share of Overlapping Debt
Debt repaid with property taxes			
City of Slidell *	\$ 17,332,590	100%	\$ 17,332,590
City of Covington ***	3,356,000	100%	3,356,000
Fire Protection District No. 1	1,080,000	100%	1,080,000
Fire Protection District No. 2	3,035,000	100%	3,035,000
Fire Protection District No. 4	5,080,009	100%	5,080,009
Fire Protection District No. 9	166,000	100%	166,000
Fire Protection District No. 12	2,435,000	100%	2,435,000
Fire Protection District No. 13	1,145,000	100%	1,145,000
Northshore Harbor Center ***	1,100,000	100%	1,100,000
Recreation District No. 1	5,685,000	100%	5,685,000
Recreation District No. 6	935,000	100%	935,000
Recreation District No. 11	930,000	100%	930,000
Recreation District No. 12	411,000	100%	411,000
Recreation District No. 14	18,438,122	100%	18,438,122
St. Tammany Parish School Board *	272,028,818	100%	272,028,818
St. Tammany Parish Hospital Service District No. 2 ***	36,655,000	100%	36,655,000
Town of Abita Springs ***	709,000	100%	709,000
Water District No. 2	1,090,000	100%	1,090,000
Other debt			
City of Covington ***	640,000	100%	640,000
Fire Protection District No. 11	98,064	100%	75,861
Fire Protection District No. 12	513,375	100%	513,375
Sewerage District No. 1	1,037,139	100%	1,037,139
St. Tammany Parish Communications District No.1 ***	5,455,000	100%	5,455,000
St. Tammany Parish School Board *	1,666,667	100%	1,666,667
St. Tammany Parish Sheriff *	16,132,646	100%	16,132,646
St. Tammany Parish Hospital Service District No. 2 ***	15,765,000	100%	15,765,000
Water District No. 3	2,030,597	100%	2,030,597
Capital leases/notes payable			
Fire Protection District No. 2	429,844	100%	429,844
Fire Protection District No. 5	331,953	100%	331,953
Fire Protection District No. 6	215,507	100%	215,507
Fire Protection District No. 8	34,963	100%	34,963
Fire Protection District No. 11	160,483	100%	160,483
Fire Protection District No. 13	581,964	100%	581,964
Recreation District No. 14	50,861	100%	50,861
St. Tammany Parish School Board *	809,674	100%	809,674
St. Tammany Parish Sheriff *	172,932	100%	172,932
Town of Abita Springs ***	267,256	100%	267,256
Subtotal, overlapping debt			417,983,261
Parish direct debt			103,716,466
Total direct and overlapping debt			<u><u>\$ 521,699,727</u></u>
* as of 6/30/20			
** as of 8/31/20			
*** as of 12/31/19			

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
2020	\$ 56,977,509	\$ 6,853,944	8.31
2019	53,036,762	4,185,686	12.67
2018	50,380,872	3,438,894	14.65
2017	47,521,110	3,441,194	13.81
2016	47,134,185	3,416,194	13.80
2015	45,410,250	3,417,244	13.29
2014	43,191,445	3,363,768	12.84
2013	40,257,950	3,314,691	12.15
2012	38,240,946	3,492,875	10.95
2011	35,076,012	3,486,375	10.06

(1) Includes principal and interest.

TABLE 16

**ST. TAMMANY PARISH, LOUISIANA
DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS
(UNAUDITED)**

Fiscal Year	(1) Population	Personal Income	(2) Per Capita Personal Income	(3) Unemployment Rate
2020	263,446	\$ *	\$ *	6.8
2019	261,303	17,229,797,214	65,938	4.2
2018	258,598	16,127,722,868	62,366	4.2
2017	256,212	15,077,563,776	58,848	4.3
2016	252,676	14,006,841,384	55,434	5.0
2015	249,116	13,847,611,092	55,587	5.3
2014	245,390	12,973,033,130	52,867	5.7
2013	242,074	12,380,148,508	51,142	5.1
2012	239,154	12,082,777,542	50,523	5.2
2011	236,900	11,082,892,700	46,783	5.8

* 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	2020			2011		
	Employees	Rank	Percentage of Total Parish Employment	Employees	Rank	Percentage of Total Parish Employment
St. Tammany Parish School Board	5,546	1	5.11%	5,063	1	4.80%
St. Tammany Parish Hospital	2,010	2	1.85%	1,324	2	1.26%
Slidell Memorial Hospital	1,519	3	1.40%	1,150	3	1.09%
St. Tammany Parish Sheriff's Office	727	4	0.54%	715	5	0.68%
St. Tammany Parish Government	706	5	0.38%	702	6	0.67%
Ochsner Medical Center - Northshore	581	6	0.67%	816	4	0.77%
Pontchartrain Foods	408	7	0.65%		N/A	
City of Slidell	377	8	0.31%	332	10	0.32%
Sunpro Solar	338	9	0.35%		N/A	
Cross Gates Family Fitness	336	10	0.31%		N/A	
Textron Marine & Land Systems		N/A		619	7	0.59%
Southeast Louisiana Hospital		N/A		558	8	0.53%
Lakeview Regional Medical Center		N/A		498	9	0.47%
Total - 10 largest employers	12,548		11.57%	11,777		11.18%
Total - All other employers	96,042		88.44%	93,569		88.82%
Total - All employers	108,590		100.01%	105,346		100.00%

Source: 2011: Book of Lists 2010-2011, New Orleans City Business, St. Tammany Parish Government, Bureau of Labor Statistics
2020: Book of Lists 2019-2020, New Orleans City Business, St. Tammany Parish Government, Bureau of Labor Statistics, City of Slidell, St. Tammany Parish School Board

TABLE 18

ST. TAMMANY PARISH, LOUISIANA
FULL-TIME EQUIVALENT PARISH GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(UNAUDITED)

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General Government										
Legislative	19	21	24	27	27	26	27	27	26	24
Judicial	199	200	197	200	200	190	183	176	177	193
Executive	9	8	8	10	10	9	9	13	13	15
Elections	9	9	10	10	12	11	11	11	11	11
Financial administration	45	45	40	48	56	52	51	42	44	38
Other - unclassified	57	56	59	74	75	65	66	63	64	66
Public Safety	26	18	24	25	28	30	32	30	30	29
Highways and Streets	224	225	214	215	215	224	220	204	215	220
Sanitation	76	71	64	58	56	58	56	59	59	56
Health and Welfare	38	32	28	28	38	36	33	31	29	35
Culture and Recreation	3	3	6	4	5	5	4	4	4	3
Economic Development	-	-	-	-	-	-	1	1	-	-
Transportation	1	1	1	-	-	-	-	-	-	-
Total Parish Employees	706	689	675	699	722	706	693	661	672	690

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)

	2020	2019	2018	2017
General Government/ Development (Note B)				
Planning department:				
Zoning cases	109	108	143	79
Conditional use permits	-	-	-	-
Plan reviews	4	5	2	1
Agenda items	152	134	123	175
Zoning board adjustments	64	47	48	42
Council appeals	35	16	20	15
Public Safety				
Building permits issued:				
Single family new construction	1,584	1,479	1,212	1,236
Mobile homes	95	131	86	88
Commercial construction	215	414	406	405
Residential permits (other)	3,871	3,527	5,907	5,547
Approved commercial/residential plan reviews	2,236	2,093	1,524	1,467
Code enforcement:				
Cases closed	853	1,390	1,315	1,799
Highways and Streets				
Capital road improvements completed:				
Number of roads	126	150	50	105
Total cost	\$ 10,263,450	\$ 20,178,412	\$ 4,480,110	\$ 14,408,032
Sanitation				
Sewerage inspection permits issued	1,787	1,990	2,090	1,886
New systems installed	123	170	166	118
Health and Welfare				
Animal services				
Animal intakes	2,201	4,422	4,054	3,814
Community Action Agency				
Households served	3,237	2,535	3,087	3,041
Culture and Recreation				
Tammany Trace visitors	201,192	187,239	188,148	187,731
Kids Konnection visitors	40,848	87,720	86,445	88,315

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

2016	2015	2014	2013	2012	2011
116	111	79	88	126	106
1	-	-	1	-	12
2	4	3	2	2	-
170	179	74	188	152	157
63	52	22	33	29	22
18	27	15	17	28	24
1,163	1,017	1,011	952	736	624
100	98	108	115	105	115
370	368	319	289	246	305
5,810	6,347	6,395	6760	Note A	Note A
1,574	1,577	1,398	1,345	1,168	1,071
1,995	1,631	1,504	1,290	1,546	1,845
99	143	106	65	78	155
\$ 10,455,866	\$ 24,645,880	\$ 8,794,186	\$ 4,716,384	\$ 10,034,671	\$ 14,251,696
1,933	2,025	1,988	1,902	1,925	1,708
141	160	162	147	170	110
4,071	4,078	4,538	5,180	5,651	5,909
2,196	2,675	2,836	3,063	2,619	3,110
180,011	172,587	191,060	186,568	202,828	227,893
105,088	104,683	121,276	113,066	130,801	110,596

TABLE 20

ST. TAMMANY PARISH, LOUISIANA
GOVERNMENTAL CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

	<u>2020</u>	<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>
General Government										
Legislative										
Vehicles	1	1	3	3	3	1	2	1	3	3
Executive										
Vehicles	1	1	1	1	1	4	3	4	4	5
Financial Administration										
Vehicles	1	1	1	1	1	0	0	1	1	1
Other-Unclassified										
Vehicles	13	13	17	23	18	22	19	21	22	22
Tractors	1	1	1	0	0	0	0	0	1	1
Trailers	4	4	6	1	1	1	1	1	1	1
Public Safety										
Vehicles	11	11	30	22	26	28	25	28	24	28
Trailers	11	11	10	7	7	7	7	7	9	7
Highways and Streets										
Vehicles	116	116	109	125	128	140	135	139	136	125
Dump Trucks	97	97	83	77	78	78	73	71	70	67
Motorgraders	10	10	10	10	10	10	10	10	11	11
Tractors	87	80	80	78	65	59	56	73	79	75
Dozers	4	4	4	4	4	4	4	3	3	3
Excavators	78	71	65	68	65	63	59	54	59	53
Trailers	55	55	56	51	52	52	50	49	46	48
Sanitation										
Vehicles	5	5	11	8	5	8	4	11	16	10
Excavators	0	0	1	1	0	0	1	1	1	0
Trailers	1	1	1	0	0	0	0	0	0	0
Health and Welfare										
Vehicles	14	13	15	15	17	16	17	18	17	17
Trailers	2	2	3	3	2	3	3	3	3	3
Culture and Recreation										
Vehicles	2	2	4	2	4	4	20	8	13	22
Dump Trucks	0	0	0	0	0	0	1	0	1	1
Tractors	0	0	1	2	3	3	3	4	6	4
Excavators	0	0	0	1	1	1	1	1	1	1
Trailers	1	1	2	2	3	2	2	2	3	2
Total										
Vehicles	164	163	191	200	203	223	225	231	236	233
Tractors	88	81	82	80	68	62	59	77	86	80
Trailers	74	74	78	64	65	65	63	62	62	61
Dump Trucks	97	97	83	77	78	78	74	71	71	68
Motorgraders	10	10	10	10	10	10	10	10	11	11
Dozers	4	4	4	4	4	4	4	3	3	3
Excavators	78	71	66	70	66	64	61	56	61	54

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, 2020, 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 24, 2021. 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Parish's internal control. Accordingly, we do not express an opinion on the effectiveness of the Parish's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Parish's financial statements are free 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards*, which is described in the accompanying schedule of findings and questioned costs as item 2020-001.

The Parish's Response to Finding

The Parish's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Parish's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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, 2021

**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, 2020. 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, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

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

Report on Internal Control Over Compliance

Management of the Parish is responsible for establishing and maintaining effective internal control over compliance with 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, 2021

ST. TAMMANY PARISH, LOUISIANA
Schedule of Findings and Questioned Costs
For The Year Ended December 31, 2020

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? Yes

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>
Federal Transit Formula Grants (FTA)	20.507
Coronavirus Aid, Relief, and Economic Security Act (CARES)	21.019
Low-Income Home Energy Assistance Program (LIHEAP)	93.568

Dollar threshold used to distinguish between Type A and Type B programs: \$1,067,486

Auditee qualified as low-risk auditee: Yes

ST. TAMMANY PARISH, LOUISIANA
Schedule of Findings and Questioned Costs
For The Year Ended December 31, 2020

SECTION II. FINANCIAL STATEMENT FINDINGS

2020-001 – Department of Public Works

Criteria:

Louisiana Code of Governmental Ethics and Article VII, Section 14 of the Louisiana Constitution.

Condition:

It was determined through an internal investigation by Parish Administration, which was launched to follow up on a notification by a concerned citizen, that personnel in the Department of Public Works had engaged in the use of Parish resources on a private dumpsite. There were no agreements or any legal documentation or authorization to conduct such activity to be performed in accordance with the Louisiana Constitution, the Louisiana Code of Governmental Ethics or Parish policy.

Cause:

Department personnel, under the orders and supervision of the Public Works Director, delivered parish resources with parish equipment to work on a private piece of property owned by another parish employee.

Effect:

The Parish Department of Public Works personnel did not comply with the provisions of Parish policy, the Louisiana Code of Governmental Ethics, and Article VII, Section 14 of the Louisiana Constitution.

Recommendation:

We recommend the Parish educate Department of Public Works personnel on the requirements of Parish policy, the Louisiana Code of Governmental Ethics, and Article VII, Section 14 of the Louisiana Constitution.

Management's Response:

Management has confirmed that a meeting was held immediately after the discovery of the situation whereby the Department of Public Works was reminded of all ethics policies and laws regarding work on private property. The Director who authorized the work and the employee that was benefitting from the work were both terminated. Additionally, management will continue to schedule additional ethics training for the Department of Public Works personnel and has taken steps to ensure procedures regarding the use of dumpsites are appropriate.

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, 2020

Fed Grantor	Pass Through Grantor	Identifying	Amounts
Fed Office	CFDA Title	Pass Through	Provided to
Program Title	CFDA #	Number	Sub-recipients
Expenditures			
U.S. DEPT. OF COMMERCE			
Passed through LA Department of Natural Resources -			
NOAA Coastal Zone Management Administration Awards	11.419		
Local Coastal Zone Program Implementation		LaGov 2000426718	\$ 30,913 \$ -
U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT			
Direct Awards			
Community Development Block Grants/Entitlement Grants	14.218		
FY 2013 CDBG Entitlement Grant		B-13-UC-22-0002	728 -
FY 2017 CDBG Entitlement Grant		B-17-UC-22-0002	6,313 -
FY 2018 CDBG Entitlement Grant		B-18-UC-22-0002	186,994 -
FY 2019 CDBG Entitlement Grant		B-19-UC-22-0002	260,507 83,832
FY 2020 CDBG Entitlement Coronavirus Grant		B-20-UW-22-0002	81,684 81,684
Total Community Development Block Grants/Entitlement Grants			536,226 165,516
Continuum of Care Program	14.267		
Transition to Housing		LA0326L6H061800	69,453 -
Supportive Housing Program FY 2019/2020		LA0133L6H061811	42,977 -
Supportive Housing Program FY 2020/2021		LA0133L6H061912	37,887 -
Total Continuum of Care Program			150,317 -
CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster			
Direct Awards			
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)	14.269		
St. Tammany Advanced Campus - Safe Room - Family Promise		B-13-US-22-0002	29,946 -
Passed through LA Division of Administration's Office of Community Development - National Disaster Resilience Competition	14.272		
LA SAFE - CDBG DR National Disaster Resilience Program		B-13-DS-22-0002	106,131 -
Total CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster			136,077 -
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228		
Road Home Auction Properties - Program Income		152P-00002	67,858 -
Passed through LA Department of Social Services - Emergency Solutions Grants Program	14.231		
Emergency Solutions Grants Program FY 2018-2020		ESG2018/2020	120,439 -
Emergency Solutions Grants Program FY 2020-2021		ESG2019/2021	4,296 -
Total Emergency Solutions Grants Program			124,735 -
U.S. DEPT. OF THE INTERIOR			
Direct Awards			
Coastal Program	15.630		
Cypress Bayou Tree Planting		F18AC00192	1,109 -
Passed through LA Department of Wildlife and Fisheries - Sport Fish Restoration Program	15.605		
Wallop-Breaux Sport Fish Restoration Act		16-01-00-86-6	5,437 -
U.S. DEPT. OF JUSTICE			
Direct Awards			
COAP Comprehensive Opioid Abuse Site-Based Program	16.838		
Opioid Site Based Intervention Program FY 17		2017-AR-BX-K011	63,188 -
U.S. DEPT. OF TRANSPORTATION			
Direct Awards			
FTA Federal Transit Formula Grants	20.507		
2012 5307 Urban Transit Operations		FTA-LA-90-X406	384 -
2013 5307 Urban Transit Operations		FTA-LA-90-X415	2,199 -
2016 5307 Urban Transit Operations		FTA-LA-90-X445	113,237 -
FTA COVID Funds		FTA-LA-2020-008-00	1,190,912 -
Total Federal Transit Formula Grants			1,306,732 -
Passed through LA Department of Transportation and Development - FTA Formula Grants for Rural Areas	20.509		
Rural Transportation		RU-18-52-20	149,617 -
Rural Transportation		RU-18-52-21	171,646 -
Total Formula Grants for Rural Areas			321,263 -
U.S. DEPT. OF TREASURY			
Passed through LA Governor's Office of Homeland Security and Emergency Preparedness - Coronavirus Relief Fund	21.019		
Coronavirus Aid, Relief, and Economic Security Act		COVID 19 CRF 088561	28,105,267 26,177,054

ST. TAMMANY PARISH, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - PRIMARY GOVERNMENT
For the Year Ended December 31, 2020

Fed Grantor	Pass Through Grantor Fed Office	CFDA Title	CFDA #	Identifying Pass Through Number	Expenditures	Amounts Provided to Sub-recipients
Program Title						
NATIONAL ENDOWMENT FOR THE ARTS						
	Passed through Arts Council of Greater Baton Rouge -					
	Promotion of the Arts Partnership Agreements	45.025				
	Poetry Out Loud		Poetry Out Loud 2020	800	-	
ENVIRONMENTAL PROTECTION AGENCY						
	Direct Awards					
	Gulf of Mexico Program	66.475				
	Pollution Source Tracking for Bayou Liberty		MX-00D43316-0	6,302	-	
	Pollution Source Tracking for Abita Watershed		MX-00D43316-0	51,997	-	
	Total Gulf of Mexico Program			58,299	-	
	Passed through The Lake Pontchartrain Basin Restoration Program -					
	Lake Pontchartrain Basin Restoration Program	66.125				
	Pollution Source Tracking for Pontchitolawa Creek Watershed		BR-01F22601	21,687	-	
	Total Lake Pontchartrain Basin Restoration Program			21,687	-	
U.S. DEPT. OF HEALTH AND HUMAN SERVICES						
	Passed through Louisiana Department of Health & Hospitals -					
	Public Health Emergency Preparedness Aligned Cooperative Agreements	93.074				
	FY 2020 SNS/CRI Program		LaGov 2000447464	22,982	-	
	Passed through Louisiana Association of Community Action Partnerships -					
	Low-Income Home Energy Assistance Program	93.568				
	LIHEAP FY 2019		DHHS 2019	30,078	-	
	LIHEAP FY 2020		DHHS 2020	1,245,374	-	
	Total Low-Income Home Energy Assistance Program			1,275,452	-	
	Passed through Louisiana Department of Labor -					
	Community Services Block Grant	93.569				
	CSBG FY19		2000370860	325,424	-	
	CSBG FY20		2000460909	182,130	8,110	
	Total Community Services Block Grant			507,554	8,110	
U.S. DEPT. OF HOMELAND SECURITY						
	Passed through LA Governor's Office of Homeland Security and Emergency Preparedness -					
	Flood Mitigation Assistance	97.029				
	FMA-PJ-06-LA-2013-002		EMT-2014-FM-E003	564,226	-	
	FMA-PJ-06-LA-2013-011		EMT-2014-FM-E003	331,670	-	
	FMA-PJ-06-LA-2014-014		EMT-2014-FM-E004	279,381	-	
	FMA-PJ-06-LA-2015-014		EMT-2015-FM-E003	356,113	-	
	FMA-PJ-06-LA-2016-018		EMT-2016-FM-E005	391,677	-	
	Total Flood Mitigation Assistance			1,923,067	-	
	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036				
	March 2016 Flood		DR-4263	39,751	-	
	Lakefront Pump Station		PW 872	95,393	-	
	Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)			135,144	-	
	Hazard Mitigation Grant	97.039				
	1786-103-0006		Project #172	137,320	-	
	HMGP 4080-103-0002		Project #28	110,467	-	
	1603-103-0054 Little Bayou Castine Drainage		Project #332	11,057	-	
	1791-103-0005		Project #0007	170,601	-	
	Fritchie Marsh Hydrologic Restoration - W14		Project #0016	202,093	-	
	Total Hazard Mitigation Grant			631,538	-	
	Homeland Security Grant Program	97.067				
	FY 2017 State Homeland Security Grant		EMW-2017-SS-00058-S01	17,802	-	
	FY 2018 State Homeland Security Grant		EMW-2018-SS-00016-S01	16,457	-	
	Total Homeland Security Grant Program			34,259	-	
					\$ 35,459,904	\$ 26,350,680

ST. TAMMANY PARISH, LOUISIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – PRIMARY GOVERNMENT
For the Year Ended December 31, 2020

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, 2020. 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 2020, the Parish made payments, to sub-recipients out of funds received under Community Development Block Grants as follows (accrual basis):

CFDA	GRANTS	SUB-RECIPIENTS	AMOUNT
14.218	Community Development Block Grant	Covington Food Bank	\$ 53,115
14.218	Community Development Block Grant	Family Promise	2,503
14.218	Community Development Block Grant	Habitat for Humanity – West	42,597
14.218	Community Development Block Grant	STAR Transit Voucher Program	17,301
14.218	Community Development Block Grant	NAMI Day Center	50,000
21.019	Coronavirus Aid, Relief, and Economic Security Act	St. Tammany Parish Hospital	17,331,225
21.019	Coronavirus Aid, Relief, and Economic Security Act	Slidell Memorial Hospital	8,730,346
21.019	Coronavirus Aid, Relief, and Economic Security Act	Greater New Orleans Expressway Commission	62,591
21.019	Coronavirus Aid, Relief, and Economic Security Act	St. Tammany Parish Development District	19,485
21.019	Coronavirus Aid, Relief, and Economic Security Act	22 nd Judicial District Court	18,754
21.019	Coronavirus Aid, Relief, and Economic Security Act	St. Tammany Parish Library	8,365
21.019	Coronavirus Aid, Relief, and Economic Security Act	Recreation District #1	5,078
21.019	Coronavirus Aid, Relief, and Economic Security Act	Mosquito Abatement District	1,210
93.569	Community Service Block Grant	Upward Community Services	3,735
93.569	Community Service Block Grant	Community Christian Concerns	4,375
	Total Payments to Sub-Recipients		<u>\$26,350,680</u>

ST. TAMMANY PARISH, LOUISIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – PRIMARY GOVERNMENT
For the Year Ended December 31, 2020

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, 2020, \$380,563 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

MICHAEL B. COOPER
PARISH PRESIDENT

ST. TAMMANY PARISH, LOUISIANA Summary Schedule of Prior Audit Findings For the Year Ended December 31, 2020

None.

