



# **Comprehensive Annual Financial Report**

For the year ended  
December 31, 2010  
St. Tammany Parish, Louisiana

# COMPREHENSIVE ANNUAL FINANCIAL REPORT

## ST. TAMMANY PARISH COVINGTON, LOUISIANA

FOR FISCAL YEAR ENDED  
DECEMBER 31, 2010



**Kevin Davis**  
Parish President

Parish Council Members

District 1	Marty Dean	District 8	Chris Canulette
District 2	Gary Cooper	District 9	E.L. Bellisario
District 3	James A. Thompson	District 10	Henry Billiot
District 4	R. Reid Falconer	District 11	Steve Stefancik
District 5	Marty Gould	District 12	Jerry Binder
District 6	Rebecca Crawford-Howell	District 13	Richard Artigue
District 7	Al Hamauei	District 14	Ken Burkhalter

Prepared by:  
Department of Finance  
Leslie S. Long, Director



**ST. TAMMANY PARISH GOVERNMENT  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2010**

**TABLE OF CONTENTS**

	Statement/ Schedule/ Table	Page
<b>INTRODUCTORY SECTION</b>		
<b>Letter of Transmittal .....</b>		3
<b>GFOA Certificate of Achievement .....</b>		7
<b>Organizational Chart .....</b>		8
<b>Principal Officials .....</b>		10
<b>FINANCIAL SECTION</b>		
<b>Independent Auditor's Report .....</b>		13
<b>Management's Discussion and Analysis .....</b>		15
<b>Basic Financial Statements</b>		
<b>Government-wide Financial Statements</b>		
Statement of Net Assets .....	A	29
Statement of Activities.....	B	30
<b>Governmental Fund Financial Statements</b>		
Balance Sheet.....	C	32
Statement of Revenues, Expenditures and Changes in Fund Balances .....	D	34
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	E	36
<b>Proprietary Fund Financial Statements</b>		
Statement of Net Assets .....	F	37
Statement of Revenues, Expenses and Changes in Net Assets.....	G	38
Statement of Cash Flows .....	H	40
<b>Component Unit Financial Statements, Discretely Presented</b>		
Statement of Net Assets .....	I	42
Statement of Activities.....	J	44
<b>Notes to the Financial Statements .....</b>		47
<b>Required Supplementary Information</b>		
<b>Budgetary Comparisons – General Fund and Major Special Revenue Funds</b>		
Schedule of Revenues, Expenditures and Changes in Fund Balances Budget and Actual – General Fund.....	1	82
Schedule of Revenues, Expenditures and Changes in Fund Balances Budget and Actual – Library Fund .....	2	83
Schedule of Revenues, Expenditures and Changes in Fund Balances Budget and Actual – Parish Road Maintenance Fund .....	3	84
Schedule of Revenues, Expenditures and Changes in Fund Balances Budget and Actual – St. Tammany Parish Jail Fund .....	4	85
Schedule of Revenues, Expenditures and Changes in Fund Balances Budget and Actual – Justice Complex Fund.....	5	86



Schedule of Revenues, Expenditures and Changes in Fund Balances		
Budget and Actual – St. Tammany Parish Coroner Fund.....	6	87
<b>Notes to Required Supplementary Information</b>		
Reconciliation of Expenditures Between Budgetary Comparison and Statement of Revenues and Expenditures – General Fund .....	7	90
<b>Combining Statements – Non-major Governmental Funds</b>		
Combining Balance Sheet.....	8	94
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances .....	9	95
<b>Combining and Individual Fund Statements – Non-major Funds</b>		
<b>Non-major Special Revenue Funds</b>		
Combining Balance Sheet.....	10	100
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual.....	11	108
<b>Non-major Debt Service Funds</b>		
Combining Balance Sheet.....	12	126
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual.....	13	128
<b>Non-major Capital Project Funds</b>		
Combining Balance Sheet.....	14	136
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual.....	15	143
<b>Proprietary Funds – Internal Service Funds</b>		
Combining Statement of Net Assets.....	16	162
Combining Statement of Revenues, Expenses and Changes in Net Assets.....	17	166
Combining Statement of Cash Flows .....	18	170
<b>Non-major Component Units, Discretely Presented</b>		
Combining Statement of Net Assets.....	19	176
Combining Statement of Activities.....	20	182
<b>Budgetary Comparisons</b>		
Schedule of Revenues, Expenditures and Changes in Fund Balances – Capital Street Improvements – General .....	21	190
Schedule of Revenues, Expenditures and Changes in Fund Balances – Disaster Relief.....	22	191
<b>Other Supplementary Information</b>		
Schedule of the St. Tammany Parish Justice Complex Expenditure Allocation by Function .....	23	194
<b>Component Units</b>		
Balance Sheet – Sub-Drainage District No. 1 of Drainage District No. 3.....	24	195
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual - Sub-Drainage District No. 1 of Drainage District No. 3 .....	25	196
Balance Sheet – Recreation District No. 7 .....	26	198
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Recreation District No. 7 .....	27	199
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities – Recreation District No. 7 and Sub-Drainage District No. 1 of Drainage District No. 3.....	28	200
Capital Asset Activity Detail .....	29	201
Detail of Current and Long-term Portions of Long-term Obligations.....	30	214
Details of Long-term Debt Transactions .....	31	215
Debt Service Requirements to Maturity .....	32	217

Schedule of Compensation Paid to Council Members .....	33	221
Schedule of Insurance Coverage - Primary Government .....	34	222

### STATISTICAL SECTION (UNAUDITED)

Net Assets by Component.....	1	224
Changes in Net Assets .....	2	226
Fund Balances – Governmental Funds .....	3	228
Changes in Fund Balances – Governmental Funds .....	4	230
Tax Revenue by Source – Governmental Funds.....	5	233
Assessed and Estimated Actual Value of Taxable Property .....	6	234
Principal Property Tax Payers .....	7	235
Direct and Overlapping Property Tax Rates .....	8	236
Principal Sales Tax Payers.....	9	238
Ad valorem Tax Levies and Collections.....	10	239
Direct and Overlapping Sales Tax Rates .....	11	240
Ratios of Outstanding Debt by Type.....	12	241
Ratios of General Bonded Debt Outstanding.....	13	242
Direct and Overlapping Governmental Activities Debt.....	14	243
Revenue Bonds – Sales Tax.....	15	244
Demographic Statistics .....	16	245
Principal Employers.....	17	246
Full-Time Equivalent Parish Government Employees by Function/Program .....	18	247
Operating Indicators by Function/Department .....	19	248
Governmental Capital Asset Statistics by Function.....	20	250

### 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 <i>Government Auditing Standards</i> .....	253
Report on Compliance with Requirements that Could Have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133 .....	255
Schedule of Findings and Questioned Costs.....	257
Schedule of Audits Performed by Other Organizations .....	259
Schedule of Expenditures of Federal Awards.....	260
Notes to Schedule of Expenditures of Federal Awards .....	262
Summary Schedule of Prior Audit Findings .....	263



# INTRODUCTORY SECTION







## **ST. TAMMANY PARISH**

**DEPARTMENT OF FINANCE**

**P. O. Box 628**

**COVINGTON, LA 70434**

**PHONE: (985) 898-2513**

**FAX: (985) 898-5238**

**E-mail: [finance@stpgov.org](mailto:finance@stpgov.org)**

*Kevin Davis*

*Parish President*

June 30, 2011

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

State law requires that all general-purpose local governments publish, within six months of the close of each fiscal year, a complete set of audited financial statements. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of St. Tammany Parish Government for the fiscal year ended December 31, 2010.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

LaPorte Sehrt Romig Hand, a firm of licensed certified public accountants, has issued an unqualified ("clean") opinion on the St. Tammany Parish Government's financial statements for the year ended December 31, 2010. 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 complement this letter of transmittal and should be read in conjunction with it.

### ***Profile of the Government***

St. Tammany Parish (the Parish) was named shortly before Louisiana became a state in 1812 for Tamaned, 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.

St. Tammany 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 14 Parish Council members, one from each of the 14 Districts. Both the Parish President and the Parish Council members are elected by the voters to serve four-year terms.

The Parish provides a full range of services, including construction and maintenance of roads, bridges and other infrastructure, water and sewer services, animal control, public safety services such as permitting and inspections, general governmental functions such as area planning and zoning, and environmental services. St. Tammany Parish is financially accountable for thirty-five special districts (component units) located within the parish. These districts are comprised of fire districts, a communication district, recreation districts, drainage districts, sewer and water districts, a mosquito abatement district, as well as the Parish Library system and the Parish Coroner's office. A more detailed discussion of the entire reporting entity is included in Note I.A. 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 end of July each year. The Finance Director uses these requests as a starting point for developing the proposed budgets. The Parish President, Chief Administrative Officer, and Assistant 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 Council is required to hold a public hearing and publish the proposed budgets in the official journal at least 10 days prior to the hearing.

The appropriated budgets are prepared by fund and department in the General Fund and the Parish Road Maintenance Fund. For all other funds, which do not have departments, budgets are prepared by fund. Department heads may make transfers of appropriations within a department (or fund if no departments). Transfers between departments, 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 comparisons for major capital project funds are 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, a superb school system, low crime rate, and first-rate medical facilities encourage continued growth.

Economic conditions improved in St. Tammany Parish during 2010. The 12-month expansion rate was 1.3%. Four of the five components making up the composite index increased during the year. Commercial building permits, employment, electric customer count and single family building permits were up by 4.8%, 1.7%, 1.1%, and .8%, respectively as compared to 2009. Total sales were negative during the first seven months of 2010 as compared to 2009 and positive during the last five

months of 2010. This increase was not enough to overcome the decrease in the first seven months and total sales ended the year with an overall decrease of 3.0% as compared to the prior year.

Source: St. Tammany Economic Development Foundation

### ***Long-term Financial Planning***

Unreserved, undesignated fund balance in the General Fund (50.7 percent of revenues and 44.5 percent of expenditures) falls within the policy guidelines for the Parish (i.e., not less than the greater of 25 percent of revenues or 30 percent of expenditures). Although our General Fund continues to be strained by the loss of building permit fees and other funds related to development, it appears that the building permit slide may have hit bottom in 2009 and the sales tax decline is starting to slow down as well.

The ten-year Capital Infrastructure Plan is continuing to be monitored and updated accordingly. In the coming year, we will revise our infrastructure program so that we will be able to – with funding- develop the infrastructure master plan that will guide us over the next twenty years.

### ***Major Initiatives***

Over the next year we will be concentrating on the following major projects:

- Finishing the first phase of the Fishing Pier on the former Twin Spans by the end of 2011. Design is moving forward and funding is coming into place so that we will be ready to begin as soon as the new bridges are complete.
- Completion of all funded construction on Highway 21. Although the construction over the past five years on various parts of the road has been burdensome, the improvements have greatly relieved traffic issues on this highway.
- After several years of planning and working with the Louisiana Recovery Authority, over \$30 million in drainage improvements will begin.
- Completion of the last of the original planned links for the Tammany Trace. When complete, citizens will be able to walk, run or bicycle from one side of our parish to the other along a beautiful scenic trail.
- Completion of the first phase of levee protection for eastern St. Tammany Parish before the height of hurricane season. Future levee sections will tie in existing levees across southeastern St. Tammany to form a continuous barrier.

### ***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 comprehensive annual financial report (CAFR) for the fiscal year ended



December 31, 2009. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

Lastly, we would like to thank Parish President Kevin Davis for his leadership the last 11 years and we look forward to helping him accomplish his goals for his final year as Parish President.

Respectfully submitted,



William S. Oiler  
Chief Administrative Officer



Leslie S. Long, CPA  
Director of Finance

# 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, 2009

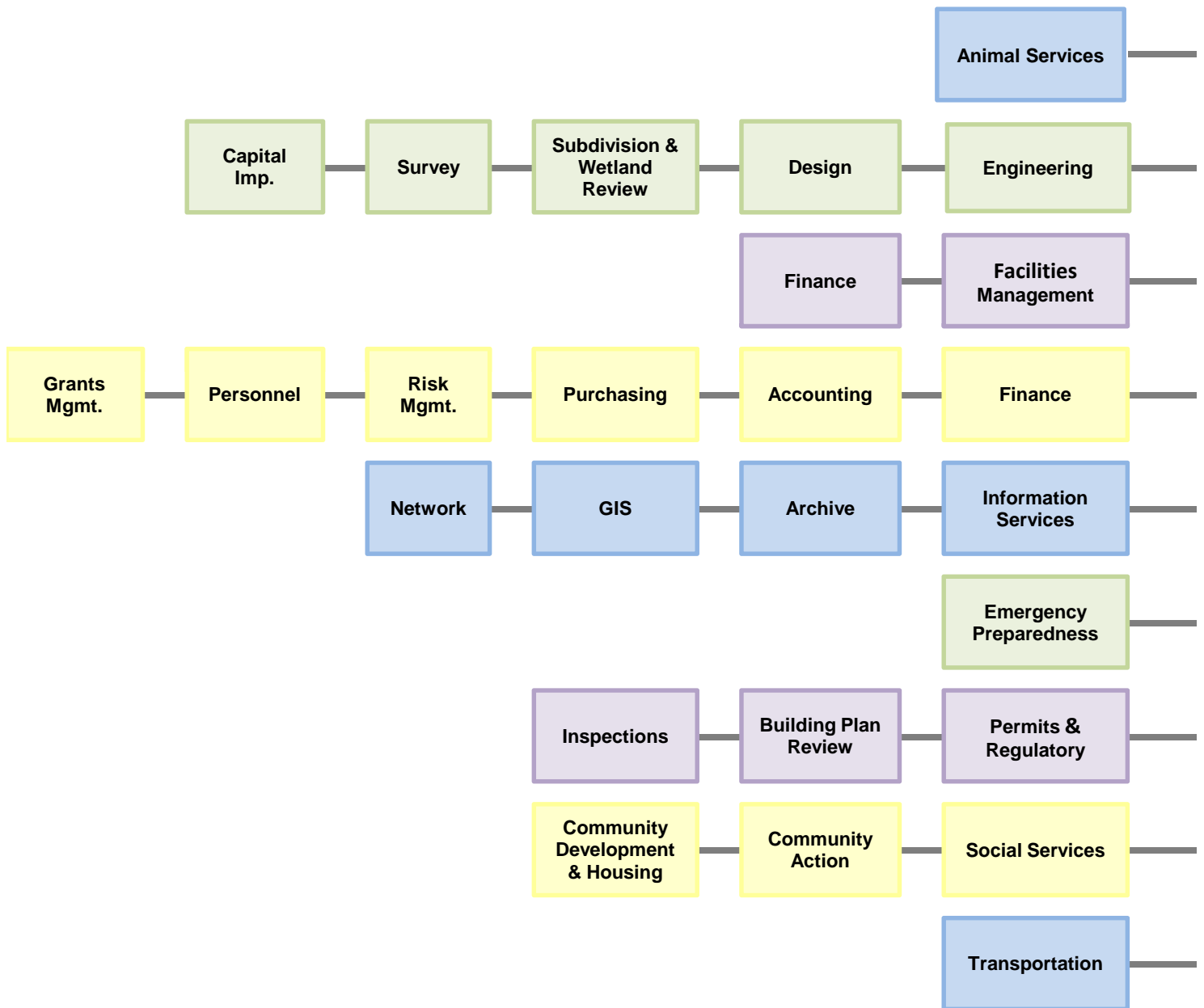
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

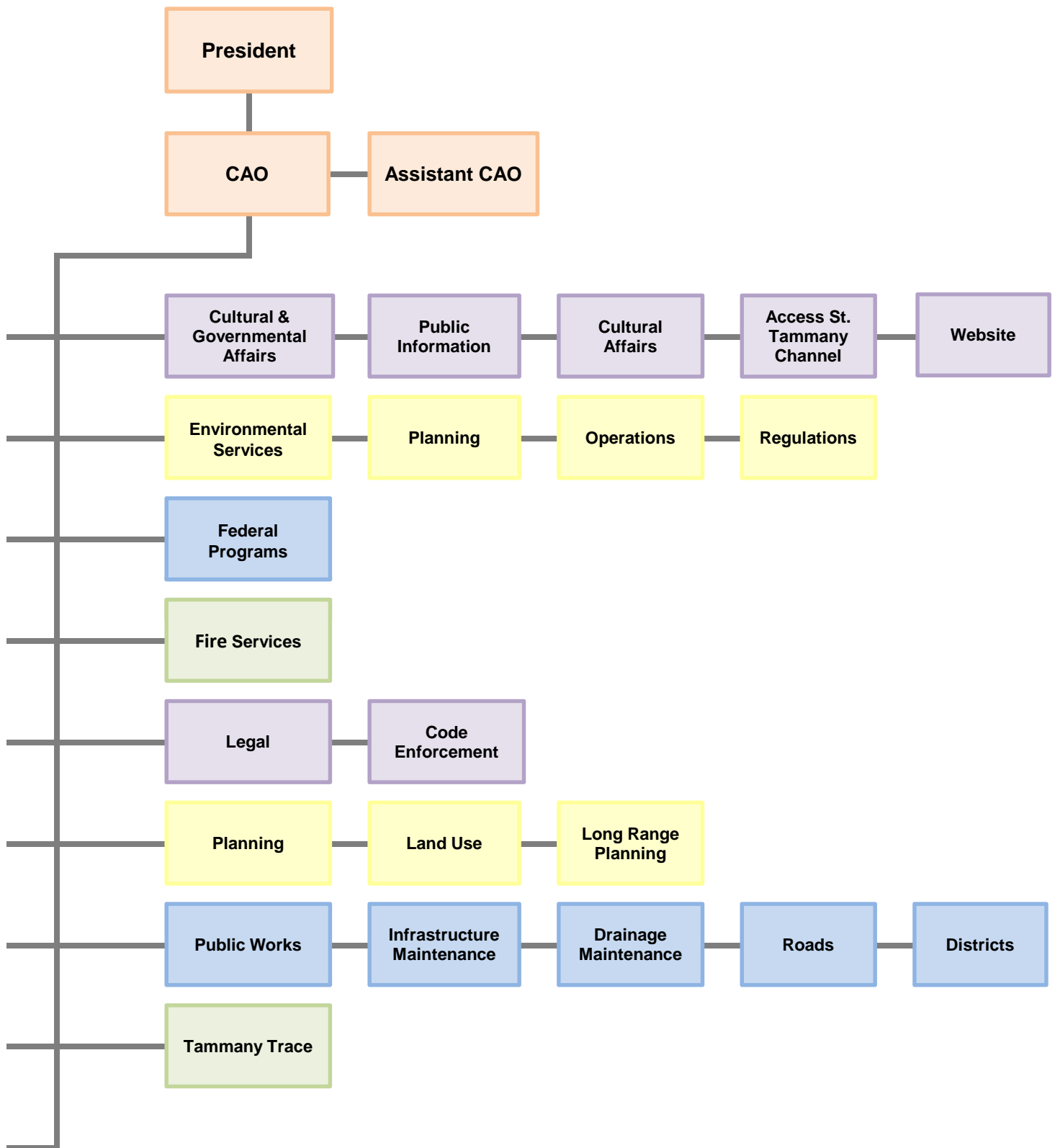


President

Executive Director

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







# **ST. TAMMANY PARISH GOVERNMENT PRINCIPAL OFFICIALS**

**As of December 31, 2010**

## **President**

Kevin C. Davis

## **Parish Council Members**

Marty Dean	District 1
Gary Cooper	District 2
James A. Thompson	District 3
R. Reid Falconer	District 4
Marty Gould	District 5
Rebecca Crawford-Howell	District 6
Al Hamauei	District 7
Chris Canulette	District 8
E.L. Bellisario	District 9
Henry Billiot	District 10
Steven Stefancik	District 11
Jerry Binder	District 12
Richard Artigue	District 13
Ken Burkhalter	District 14

# FINANCIAL SECTION





## Independent Auditor's Report

Members of the Parish Council  
**St. Tammany Parish, Louisiana**

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** as of and for the year ended December 31, 2010, which collectively comprise the Parish's basic financial statements as listed in the accompanying table of contents. These financial statements are the responsibility of **St. Tammany Parish, Louisiana** management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the following discretely presented component units which represent 50%, 59%, and 64%, respectively, of the assets, net assets, and revenues of the aggregate discretely presented component units: Fire Protection District No. 1; Fire Protection District No. 4; Fire Protection District No. 11, Fire Protection District No. 12; Fire Protection District No. 13; St. Tammany Parish Coroner; and Mosquito Abatement District No. 2. These financial 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 the discretely presented component units, is based 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. An audit includes examining, on a test basis, evidence supporting the amounts and the disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinions.

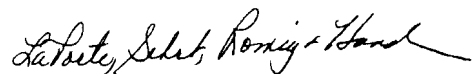
In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **St. Tammany Parish, Louisiana** as of December 31, 2010 and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.



In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2011 on our consideration of **St. Tammany Parish, Louisiana's** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis and budgetary comparison information on pages 15 through 26 and 82 through 87 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise **St. Tammany Parish, Louisiana'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 major debt service funds and major capital projects funds, the schedules in the other supplementary information section as listed in the table of contents, and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of **St. Tammany Parish, Louisiana**. The combining statements and schedules and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, in our opinion, based on our audit and the reports of other auditors, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical tables, as listed in the table of contents, have not been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, accordingly, we express no opinion on them.



A Professional Accounting Corporation

June 29, 2011

## Management's Discussion and Analysis

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, 2010. 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 3-6 of this report.

### Financial Highlights

- The assets of St. Tammany Parish exceeded its liabilities at the close of the most recent fiscal year by \$431,928,703 (*net assets*). Of this amount, \$199,767,878 (*unrestricted net assets*) may be used to meet the Parish's ongoing obligations to citizens and creditors.
- The Parish's total net assets increased by \$4,507,581. Parish revenues increased by 8.9%, while expenses increased by 10.2%.
- As of the close of the current fiscal year, St. Tammany Parish's governmental funds reported combined ending fund balances of \$187,758,432, a decrease of \$15,746,738 in comparison with the prior year. Approximately 84% of this total amount, or \$157,464,472, constitutes unreserved fund balance, and is available for spending at the Parish's discretion subject to requirements of the individual funds.
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$5,996,774.

### Overview of the Financial Statements

This discussion and analysis is 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 assets* presents information on all of the Parish's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets 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 assets changed during the most recent fiscal year. All changes in net assets 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, and economic development. The business-type activities of the Parish include the management of a building and the operations of sewer and water facilities.

The government-wide financial statements include not only the Parish itself (known as the *primary government*), but also thirty-five legally separate organizations for which the Parish is financially accountable. These *component units* include drainage districts, fire protection districts, the Parish Coroner, the Parish Library, a communication district, a mosquito abatement district, recreation districts, sewer districts, and water districts. 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 29-31 of this report.

**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 funds of the Parish can be divided into two categories: governmental funds and proprietary funds.

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

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

The Parish maintains ninety-two 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 seven 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 of its governmental funds. A budgetary comparison statement has been provided for all of these funds to demonstrate compliance with those budgets.

The basic governmental fund financial statements can be found on pages 32-36 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 management and operations of the St. Tammany Parish State Complex; and one fund for water and sewer utility operations. *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, public works administration, parish administration, archive management, unemployment compensation, risk management insurance, health insurance, post-employment health plan, 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 funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statement provides separate information for both the St. Tammany Parish State Complex and Utility Operations. Conversely, all internal service funds are combined into a single, aggregated presentation in the Proprietary Fund Financial Statements. 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 37-41 of this report.

**Component units.** As stated above, the Parish is financially accountable for thirty-five component units, of which six are considered major component units. The component unit financial statements provide separate information for all six major component units. The twenty-nine 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 42-45 of this report.

**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 47-79 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 82-91 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 94-187 of this report.

### Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of St. Tammany Parish, assets exceeded liabilities by \$431,928,703 at the close of the most recent fiscal year.

The largest portion of the Parish's net assets (50.3%) is the Parish's investment in capital assets (e.g., land, buildings, machinery, equipments, 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 its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The second largest portion of the Parish's net assets (46.3%) is unrestricted. This balance of *unrestricted net assets*, \$199,767,878, may be used to meet the Parish's ongoing obligations to citizens and creditors.

	St. Tammany Parish Government's Net Assets					
	Governmental Activities		Business-type Activities		Total	
	2010	2009	2010	2009	2010	2009
Current and other assets	\$259,097,043	\$254,344,494	\$10,717,334	\$2,163,837	\$ 269,814,377	\$256,508,331
Capital assets, net	333,270,201	317,458,472	47,580,089	13,229,962	380,850,290	330,688,434
Total assets	592,367,244	571,802,966	58,297,423	15,393,799	650,664,667	587,196,765
Long-term liabilities						
outstanding	129,143,396	130,646,771	41,456,886	-	170,600,282	130,646,771
Other liabilities	45,639,046	28,725,868	2,496,636	403,004	48,135,682	29,128,872
Total liabilities	174,782,442	159,372,639	43,953,522	403,004	218,735,964	159,775,643
Net assets:						
Invested in capital assets,						
net of related debt	211,328,735	193,187,928	6,123,203	13,229,962	217,451,938	206,417,890
Restricted	11,005,604	10,879,012	3,703,283	-	14,708,887	10,879,012
Unrestricted	195,250,463	208,363,387	4,517,415	1,760,833	199,767,878	210,124,220
Total net assets	\$417,584,802	\$412,430,327	\$14,343,901	\$14,990,795	\$431,928,703	\$427,421,122

The remaining portion of the Parish's net assets (3.4%) represents resources that are subject to external restrictions on how they may be used.

At the end of the current fiscal year, St. Tammany Parish is able to report positive balances in all three categories of net assets, both for the Parish as a whole, as well as for its separate governmental and business-type activities. The same held true for the prior fiscal year.

**Governmental activities.** Governmental activities increased the Parish's net assets by \$5,154,475.

Key elements of this increase are as follows:

	<b>St. Tammany Parish's Changes in Net Assets</b>					
	Governmental Activities		Business-type Activities		Total	
	2010	2009	2010	2009	2010	2009
Revenues:						
Program revenues:						
Charges for services	\$13,767,491	\$13,250,892	\$9,258,153	\$2,979,866	\$23,025,644	\$16,230,758
Operating grants and contributions	18,772,107	10,883,718	-	76	18,772,107	10,883,794
Capital grants and contributions	12,877,559	15,538,504	-	625,668	12,877,559	16,164,172
General Revenues:						
Property taxes	27,097,584	24,872,888	-	-	27,097,584	24,872,888
Sales and use tax	51,699,305	52,024,479	-	-	51,699,305	52,024,479
Other taxes	2,034,195	2,346,381	-	-	2,034,195	2,346,381
State revenue sharing	292,125	272,060	-	-	292,125	272,060
Federal payments in lieu of						
Ad valorem	70,434	101,717	-	-	70,434	101,717
Sale of revoked property	33,000	30,000	-	-	33,000	30,000
Other	2,809,197	4,487,052	50,337	19,876	2,859,534	4,506,928
Total revenues	129,452,997	123,807,691	9,308,490	3,625,486	138,761,487	127,433,177
Expenses:						
General government	18,145,039	17,652,244	-	-	18,145,039	17,652,244
Public safety	28,719,942	20,415,372	-	-	28,719,942	20,415,372
Highways and streets	39,582,188	52,059,250	-	-	39,582,188	52,059,250
Sanitation	1,754,022	4,196,016	-	-	1,754,022	4,196,016
Health and welfare	14,885,917	9,564,563	-	-	14,885,917	9,564,563
Culture and recreation	15,911,265	10,142,970	-	-	15,911,265	10,142,970
Economic development	405,937	180,307	-	-	405,937	180,307
Interest on long-term debt	5,031,640	5,213,319	-	-	5,031,640	5,213,319
Property management	-	-	727,791	733,655	727,791	733,655
Utility operations	-	-	9,090,165	1,705,427	9,090,165	1,705,427
Total expenses	124,435,950	119,424,041	9,817,956	2,439,082	134,253,906	121,863,123
Increase (decrease) in net assets before transfers	5,017,047	4,383,650	(509,466)	1,186,404	4,507,581	5,570,054
Transfers	137,428	(6,885,928)	(137,428)	6,885,928	-	-
Increase (decrease) in net assets	5,154,475	(2,502,278)	(646,894)	8,072,332	4,507,581	5,570,054
Net assets – Beginning of the Year	412,430,327	414,932,605	14,990,795	6,918,463	427,421,122	421,851,068
Net assets – End of the Year	\$417,584,802	\$412,430,327	\$14,343,901	\$14,990,795	\$431,928,703	\$427,421,122

The most notable component of the variance between the 2009 and 2010 fiscal years is the transfer of assets from governmental activities to business-type activities in 2009. The increase in net assets before transfers is 14.4% more in 2010 than was reported in 2009.

Revenues increased by 4.6%, while expenses increased by 4.2%. The increase in expenses is mainly due to a change in the way the Parish accounts for taxes levied by the Parish and passed on to other entities. In 2008, the Parish began recognizing all taxes it

levies as revenue in the period for which it was earned. In 2009, the Parish recorded expenses for the St. Tammany Parish Library, STARC/Council on Aging and the St. Tammany Parish Coroner as the amount actually remitted to the agencies for the revenue recognized in 2008. In 2010, St. Tammany Parish has decided that it would better state the Parish's financial position as a whole to record both the accrued revenue and the expenses related to the accrued revenue in the same fiscal year. Since this change was implemented in 2010, expenses for these agencies show an increase from 2009.

Expenses increased for items funded by federal and state grants. These increases were slightly offset by a decrease in expenses for Highways and Streets. This decrease is due to many State Road projects, funded by the Parish, being completed prior to 2010.

The net effect of the following four components account for the increase in revenue:

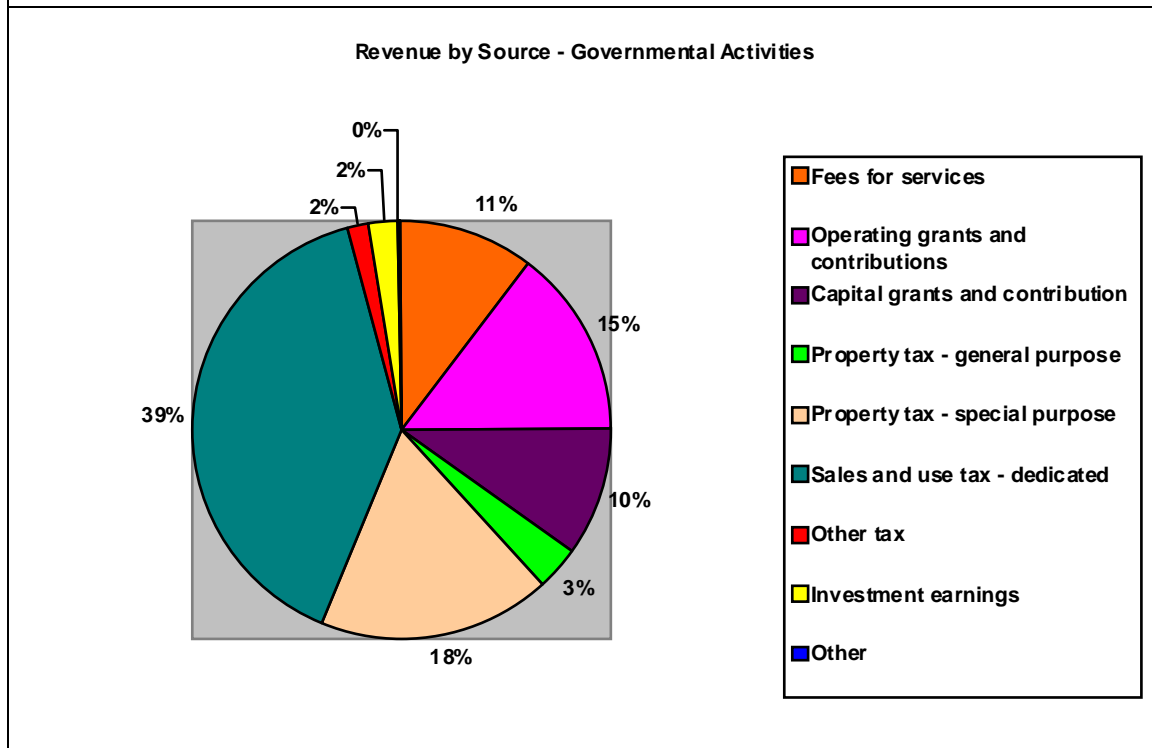
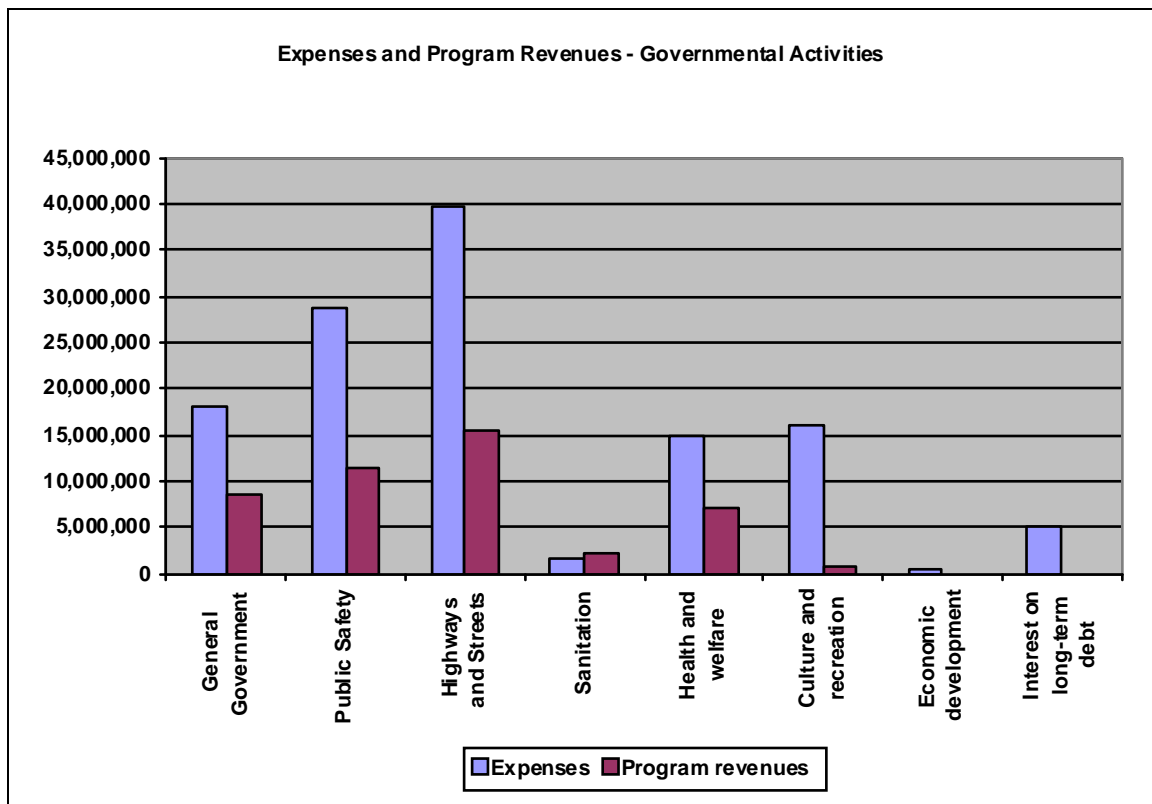
- Operating grants increased by 72%, or \$7,888,389.
- Capital grants and contributions decreased by 17%, or \$2,660,945 mainly due to a decrease in donated assets.
- Property tax increased by 9%, or \$2,224,696.
- Investment earnings decreased 34%, or \$1,401,386. This includes not only interest earnings, but also the change in fair market value of investments held at year end.

**Business-type activities.** Business-type activities decreased St. Tammany Parish's net assets by \$646,894. Business-type activities changed tremendously from the prior year due to the purchase of a large utility company in March of 2010. This acquisition added approximately 8,200 water and 6,500 sewer customers to the previous less than 3,000 water and sewer customers of the Parish.

The variance between 2009 and 2010 resulted from primarily two things. First, transfers in 2009 from governmental activities to business-type activities for the purchase of a small utility company funded by general obligation bonds. Second, utility revenue bonds were issued in 2010 to fund the purchase of the large utility company which resulted in increased interest expense.

**Transfers.** The transfers from business-type activities to governmental activities were the net effect of three 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 the small utility company in 2009. Second, debt payments were transferred from the Environmental Services fund to Utility Operations for payments due on Utility Revenue bonds issued to improve the current sewer and water system.

Third, capital assets that have been funded through grants, but are now used by Utility Operations or the St. Tammany Parish State Complex were transferred to the appropriate enterprise fund. This should more accurately show the operational costs of the enterprise funds since the depreciation expense will be recorded within the fund that the asset operates.



### 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, the *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the Parish's governmental funds reported combined ending fund balances of \$187,758,432, a decrease of \$15,746,738 in comparison with the prior year. Approximately eighty-four percent of this total amount, or \$157,464,472, constitutes *unreserved fund balance*, which is available for spending at the Parish's discretion subject to requirements of the individual funds. The remainder of the fund balance is *reserved* to indicate that it is not available for new spending because it has already been committed as follows: (1) to liquidate contracts and purchase orders of the prior period \$19,276,855, (2) to pay debt service \$6,419,484, (3) for the retirement of bonds amounting to \$4,586,120, or 4) for prepaid items amounting to \$11,501.

The General Fund is the chief operating fund of St. Tammany Parish. At the end of the current fiscal year, unreserved fund balance of the General Fund was \$5,996,774. As a measure of the General Fund's liquidity, it may be useful to compare the unreserved 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 30% of total General Fund expenditures. The Parish continues to stay within its guidelines. The unreserved fund balance represents 45% of total General Fund expenditures.

The fund balance of the Parish's General Fund decreased by \$719,566, or 11%. Revenues decreased by 5%, while expenditures decreased by 1.5%. Occupational licenses revenue decreased by 10%. Residential building permits increased slightly, but not enough to offset the decrease in commercial building permits causing an overall decrease in permit revenue of 19%.

The change in fund balance in the St. Tammany Parish Library Fund, the St. Tammany Parish Coroner Fund, and the STARC/Council on Aging Fund is due to the way the Parish accounts for the tax levied by the Parish and passed on to these agencies. In 2008, the Parish began recognizing all taxes it levies as revenue in the period for which it was earned. In 2009, the Parish recorded expenditures in the amount actually remitted to the agencies for the revenue recognized in 2008. Upon further evaluation, the Parish has determined that the financial position of the Parish is better stated by accruing the expenditures that are related to the revenue recorded in any given year. In this first year of implementing this change, this causes the fund balance to decrease to zero in all of the above stated funds. In subsequent years, the fund balance will remain zero thereby recording no change to fund balance.

The change in fund balance in the Parish Road Maintenance Fund and the Justice Complex Fund is due to decrease in expenditures. As sales tax revenue has decreased, each department that is funded by sales tax has become extremely vigilant in their efforts to control costs. Only absolutely necessary capital items are being purchased until the

sales tax revenue stabilizes so that we may continue to operate these departments within the current funding source.

The Capital Street Improvements-General Fund showed a decrease in fund balance due to capital projects that were started and/or completed during 2010 as well as impact fee credits issued in prior years being used during 2010.

The decrease in fund balance for the Disaster Relief Fund is due to final settlements being reached for several Katrina related contracts. Portions of the settlements will be borne by the Parish.

As the construction of the Towers Building neared completion, the grant from FEMA for the construction was finalized and the revenue recorded. The expenditures were booked as incurred in prior years, but since the project worksheet had not been completed; the Parish took the conservative approach and did not book the revenue. The remainder of the changes in the fund balances of the capital project funds is a timing difference. The projects are funded, but may take several years to complete.

***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 assets of the St. Tammany Parish State Complex Fund at the end of the year amounted to \$753,271 and those for the Utility Operations Fund amounted to \$3,764,144. The total change in net assets, from the prior year, for both funds was an increase of \$230,458 and a decrease of \$877,352, respectively.

The change in net assets in the St. Tammany Parish State Complex Fund as compared to the prior year was due to the debt for the building that was transferred from the enterprise fund to the General Fund being paid off in 2009.

The largest contributing factor of the change in net assets in the Utility Operations Fund as compared to the prior year was the prior year purchase of a small utility company. As previously discussed, this purchase was financed by general obligation revenue bonds that were accounted for in the General Fund. The capital assets, however, are accounted for in the Utility Operations Fund. Since the debt incurred is secured only by general revenues of the Parish as a whole, it is not shown within the Utility Operations Fund.

Another contributing factor was the purchase of a large utility company financed by the issuance of utility revenue bonds, as discussed previously.

### **General Fund Budgetary Highlights**

The difference between the original operating budget and the final amended budget includes an increase of \$301,585, or 2.2%, in appropriations. This increase is due to a few professional service contracts started in 2009 were not able to be completed until 2010. The 2010 budget was increased by the amount budgeted in 2009, but not yet expended for these contracts.

During the year, budgetary estimates of revenues were increased by \$44,000, or less than 1%, which is insignificant.

The difference between the final amended budget for revenues and actual results was 2.5%, or \$302,932. This decrease in revenue is due to an increase in ad valorem taxes offset by decreases in mineral tax, timber severance tax, and permit fees.

There was a 3.1% difference in the final amended budget for expenditures and actual results. This difference is due to professional service contracts that were not completed by year end and the Parish's vigilance in keeping costs down.

## Capital Asset and Debt Administration

**Capital Assets.** St. Tammany Parish's capital assets for its governmental and business type activities as of December 31, 2010, amount to \$380,850,290 (net of accumulated depreciation). Capital assets include land, buildings, improvements, water and sewer systems, vehicles, machinery and equipment, office equipment, roads, bridges, ponds and canals, and pump stations. The total increase in the Parish's investment in capital assets for the current fiscal year was 15.2%, or \$50,161,856. There was a \$15,811,729, increase for governmental activities while business-type activities had a \$34,350,127 increase.

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

- Abita Springs Park and Ride facility was completed.
- The repair and renovations continued on the Towers Building, which was completed in the first quarter of 2011.
- Acquisition of an additional utility system was finalized.
- Design began for an enclosed elevator and a parking garage for the Justice Center.

St. Tammany Parish's Capital Assets (net of depreciation)						
	Governmental Activities		Business-type Activities (1)		Total	
	2010	2009	2010	2009	2010	2009
Land	\$45,935,345	\$39,472,576	\$ 575,567	\$ 227,557	\$46,510,912	\$39,700,133
Construction in progress	8,537,978	7,251,542	90,500	650,931	8,628,478	7,902,473
Buildings	68,483,809	70,577,500	3,821,436	3,985,797	72,305,245	74,563,297
Improvements	10,507,502	10,399,397	210,634	182,941	10,718,136	10,582,338
Water/sewer systems	59,386	65,637	-	-	59,386	65,637
Vehicles	574,053	832,845	91,806	9,332	665,859	842,177
Machinery/equipment	3,796,856	4,820,318	89,868	29,396	3,886,724	4,849,714
Office/other equipment	2,950,616	2,341,949	-	-	2,950,616	2,341,949
Infrastructure:						
Land & improvements	12,580,959	11,272,197	-	-	12,580,959	11,272,197
Construction in progress	7,284,534	2,986,488	-	-	7,284,534	2,986,488
Roads	161,759,820	158,530,635	-	-	161,759,820	158,530,635
Sewer equipment	-	-	27,184,775	3,821,816	27,184,775	3,821,816
Water equipment	-	-	15,515,503	4,322,192	15,515,503	4,322,192
Other	10,799,343	8,907,388	-	-	10,799,343	8,907,388
Total	\$333,270,201	\$317,458,472	\$47,580,089	\$13,229,962	\$380,850,290	\$330,688,434

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

Additional information on St. Tammany Parish Government's capital assets can be found in Note IV.C on pages 62-64 of this report.

The Parish receives a sales tax dedicated for road improvements. This revenue makes it possible for a variety of road improvement projects to be completed during a year. At the end of 2010, construction in progress for road improvement projects and other infrastructure totaled \$7,284,534. Road improvement and other infrastructure projects completed during the current year totaled \$10,251,431.

**Long-term debt.** At the end of the current fiscal year, the Parish had total bonded debt outstanding of \$139,476,886, of which \$15,805,000 is backed by ad valorem tax, \$78,405,000 is backed by sales tax revenue, \$3,810,000 is back by general revenues of the Parish, and \$41,456,886 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 2010 is related to governmental activities except for \$41,456,886 outstanding in Utility Revenue Bonds.

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

	2010	2009
General Obligation Bonds	\$15,805,000	\$16,480,000
Sales Tax Bonds	78,405,000	82,895,000
Unamortized Premium on Bonds	2,167,865	2,373,006
Certificates of Indebtedness	-	15,000
Community Disaster Loan	12,231,219	12,231,219
Revenue Bonds	3,810,000	4,000,000
Utility Revenue Bonds	41,456,886	-
Compensated Absences	2,854,126	2,664,965
Impact Fee Credits	9,522,382	6,276,319
Claims payable	2,053,250	2,053,250
Payable to PEHP	682,550	640,044
Health Plan Payable-Retirees	1,612,004	1,017,968
Total	\$170,600,282	\$130,646,771

The Parish's total debt increased by \$39,953,511, or 30.6%, during the current fiscal year. The Parish issued utility revenue bonds in the amount of \$41,370,000 to purchase a large sewer and water utility system and \$86,886 in utility revenue bonds to improve the current sewer and water system. Additionally, impact fee credits were issued to fund infrastructure projects.

Additional information on the Parish's long-term debt can be found in Note IV.H on pages 68-73 of this report.

#### Economic Factors and Next Year's Budgets and Rates

- Retail sales continue to decline, but at a much slower rate.
- New single-family building permits increased slightly, although commercial permits are still down.
- Unemployment rates rose slightly, while new business starts increased by 10.3%.

Source: St. Tammany Economic Development Foundation

All of these factors were considered in preparing the St. Tammany Parish Government's budget for the 2011 fiscal year. The 2011 budget amounted to a 10.3% increase from the

2010 budget. This increase is the net effect of a 14.93% increase in the operating budget and a 17.34% decrease in the capital budget. The operations of a large sewer and water system purchased in March of 2010 made up the bulk of the increase in operating expenditures as compared to the prior year. We have maintained control over personnel and equipment costs and readjusted some funds in order to provide funding for district roads in 2011 at the same level as in 2010. As we did last year with American Recovery and Reinvestment Act (ARRA) funds, we will take advantage of funds coming from the federal level, as well as funding from Louisiana Recovery Authority, Hazard Mitigation and the State to continue to support the progress which was initiated in the aftermath of Hurricane Katrina. We continue to streamline programs and services funded by parish-generated revenue while expanding programs and services that are funded primarily by the federal and state government.

### **Requests for Information**

This financial report is designed to provide a general overview of St. Tammany Parish's finances for those with an interest in the Parish's finances. Questions concerning 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.

# BASIC FINANCIAL STATEMENTS



## STATEMENT A

**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Net Assets**  
**December 31, 2010**

	PRIMARY GOVERNMENT			COMPONENT UNITS	TOTAL
	GOVERNMENTAL ACTIVITIES	BUSINESS- TYPE ACTIVITIES	TOTAL		
ASSETS					
Cash and cash equivalents	\$ 59,997,630	\$ 2,010,262	\$ 62,007,892	\$ 32,788,579	\$ 94,796,471
Investments	132,758,829	3,526,865	136,285,694	20,327,700	156,613,394
Receivables (net of allowances for uncollectibles)	55,100,218	778,535	55,878,753	56,885,197	112,763,950
Due from primary government/component units	24,328	-	24,328	13,167,974	13,192,302
Inventory	-	-	-	1,557,477	1,557,477
Prepaid items	29,682	1,119	30,801	525,291	556,092
Deferred charges	1,470,640	683,886	2,154,526	837,159	2,991,685
Restricted assets	9,715,716	3,703,283	13,418,999	247,310	13,666,309
Other assets	-	13,384	13,384	77,108	90,492
Capital assets:					
Land, improvements and construction in progress	74,338,816	666,067	75,004,883	14,981,526	89,986,409
Other capital assets, net of depreciation	258,931,385	46,914,022	305,845,407	66,630,350	372,475,757
TOTAL ASSETS	592,367,244	58,297,423	650,664,667	208,025,671	858,690,338
LIABILITIES					
Accounts, salaries and other payables	23,451,356	742,362	24,193,718	4,120,879	28,314,597
Payable from restricted assets	-	-	-	104,287	104,287
Due to primary government/component units	13,110,614	-	13,110,614	81,688	13,192,302
Unearned revenues	2,567,837	40,800	2,608,637	90,555	2,699,192
Other liabilities	4,398,168	889,319	5,287,487	80,659	5,368,146
Interest payable	2,111,071	824,155	2,935,226	684,628	3,619,854
Long-term liabilities:					
Due within one year	8,417,570	5,000	8,422,570	5,210,558	13,633,128
Due in more than one year	120,725,826	41,451,886	162,177,712	35,582,768	197,760,480
TOTAL LIABILITIES	174,782,442	43,953,522	218,735,964	45,956,022	264,691,986
NET ASSETS					
Invested in capital assets, net of related debt	211,328,735	6,123,203	217,451,938	47,982,886	265,434,824
Restricted for:					
Capital projects	-	240,692	240,692	596,020	836,712
Debt service	6,419,484	824,152	7,243,636	5,033,144	12,276,780
Bond retirement	4,586,120	2,638,439	7,224,559	-	7,224,559
Other purposes	-	-	-	1,373,539	1,373,539
Unrestricted	195,250,463	4,517,415	199,767,878	107,084,060	306,851,938
TOTAL NET ASSETS	\$ 417,584,802	\$ 14,343,901	\$ 431,928,703	\$ 162,069,649	\$ 593,998,352

The accompanying notes are an integral part of this statement.



**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Activities**  
For the Year Ended December 31, 2010

		Program Revenues		
		Charges for	Operating	Capital Grants
	Expenses	Services	Grants and	and
			Contributions	Contributions
<b>Governmental Activities</b>				
General government	\$ 18,145,039	\$ 7,059,961	\$ 577,982	\$ 947,765
Public safety	28,719,942	1,624,735	6,571,081	3,304,479
Highways and streets	39,582,188	3,669,982	4,047,985	7,758,558
Sanitation	1,754,022	1,201,404	300,581	597,249
Health and welfare	14,885,917	210,409	6,829,834	1,547
Cultural and recreation	15,911,265	1,000	431,038	267,961
Economic development	405,937	-	13,606	-
Interest on long-term debt	5,031,640	-	-	-
Total Governmental Activities	<u>124,435,950</u>	<u>13,767,491</u>	<u>18,772,107</u>	<u>12,877,559</u>
<b>Business-type Activities</b>				
Property management	727,791	837,358	-	-
Water/Sewer	<u>9,090,165</u>	<u>8,420,795</u>	<u>-</u>	<u>-</u>
Total Business-type Activities	<u>9,817,956</u>	<u>9,258,153</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>\$ 134,253,906</u>	<u>\$ 23,025,644</u>	<u>\$ 18,772,107</u>	<u>\$ 12,877,559</u>
<b>Component Units</b>				
Total Component Units	<u>\$ 69,696,774</u>	<u>\$ 5,660,488</u>	<u>\$ 757,809</u>	<u>\$ 892,561</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  
Timber severance tax  
Mineral severance tax  
Alcohol tax  
Cigarette paper tax  
Gaming revenue tax  
Telephone service tax  
Fire insurance tax  
State revenue sharing (unrestricted)  
Federal payment in lieu of Ad valorem  
Investment earnings  
Sale of revoked property  
GNOE excess revenue  
Grants and contributions not restricted to specific programs  
Other general revenues  
Extraordinary item - CDL forgiveness  
Transfers  
Total general revenues, extraordinary items, and transfers

Change in Net Assets

Net assets - beginning  
Net assets - ending

**STATEMENT B**

<b>Net (Expenses) Revenues and Changes in Net Assets - Primary Government</b>			
<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	<b>Component Units</b>
\$ (9,559,331)	\$ -	\$ (9,559,331)	\$ -
(17,219,647)	-	(17,219,647)	-
(24,105,663)	-	(24,105,663)	-
345,212	-	345,212	-
(7,844,127)	-	(7,844,127)	-
(15,211,266)	-	(15,211,266)	-
(392,331)	-	(392,331)	-
(5,031,640)	-	(5,031,640)	-
<u>(79,018,793)</u>	<u>-</u>	<u>(79,018,793)</u>	<u>-</u>
-	109,567	109,567	-
-	(669,370)	(669,370)	-
-	(559,803)	(559,803)	-
<u>\$ (79,018,793)</u>	<u>\$ (559,803)</u>	<u>\$ (79,578,596)</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (62,385,916)</u>
4,038,196	-	4,038,196	-
23,059,388	-	23,059,388	55,301,541
51,699,305	-	51,699,305	-
1,612,113	-	1,612,113	-
58,279	-	58,279	-
20,549	-	20,549	-
67,277	-	67,277	-
21,394	-	21,394	-
254,583	-	254,583	-
-	-	-	3,275,921
-	-	-	702,617
292,125	-	292,125	1,579,718
70,434	-	70,434	-
2,759,197	50,337	2,809,534	328,529
33,000	-	33,000	-
50,000	-	50,000	-
-	-	-	15,104,775
-	-	-	902,121
-	-	-	5,775,834
137,428	(137,428)	-	-
<u>84,173,268</u>	<u>(87,091)</u>	<u>84,086,177</u>	<u>82,971,056</u>
5,154,475	(646,894)	4,507,581	20,585,140
412,430,327	14,990,795	427,421,122	141,484,509
<u>\$ 417,584,802</u>	<u>\$ 14,343,901</u>	<u>\$ 431,928,703</u>	<u>\$ 162,069,649</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2010**

	(Major Funds)			
	010, 012 General Fund	013 St. Tammany Parish Library	015 Parish Road Maintenance	034 St. Tammany Parish Jail
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,107,616	\$ 248,173	\$ 3,405,910	\$ -
Investments	3,731,897	-	9,275,052	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	3,927,504	8,043,413	-	-
Sales tax	-	-	6,122,823	1,719,603
Other	1,542,392	146,607	591,584	-
Due from other funds	95,853	-	-	-
Due from component units	-	-	39	-
Prepaid items	5,460	-	1,515	-
Restricted assets	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 10,410,722</b>	<b>\$ 8,438,193</b>	<b>\$ 19,396,923</b>	<b>\$ 1,719,603</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts, salaries, and other payables	\$ 1,770,906	\$ 267,577	\$ 1,287,214	\$ 1,719,603
Due to other funds	-	-	-	-
Due to component units	-	8,141,092	-	-
Unearned revenue	58,053	-	107,340	-
Other liabilities	2,579,529	29,524	28,500	-
<b>Total Liabilities</b>	<b>4,408,488</b>	<b>8,438,193</b>	<b>1,423,054</b>	<b>1,719,603</b>
Fund balances:				
Reserved for:				
Prepaid items	5,460	-	1,515	-
Encumbrances	-	-	-	-
Debt service	-	-	-	-
Bond retirement	-	-	-	-
Unreserved, reported in:				
General fund	5,996,774	-	-	-
Special revenue funds	-	-	17,972,354	-
Capital project funds	-	-	-	-
<b>Total Fund Balances</b>	<b>6,002,234</b>	<b>-</b>	<b>17,973,869</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 10,410,722</b>	<b>\$ 8,438,193</b>	<b>\$ 19,396,923</b>	<b>\$ 1,719,603</b>

The accompanying notes are an integral part of this statement.

# STATEMENT C

037 Justice Complex	039 St. Tammany Parish Coroner	300 Capital Street Improvements - General	319 Disaster Relief	Total Non-Major Governmental Funds	TOTAL GOVERNMENTAL FUNDS
\$ 1,251,629	\$ 1,043	\$ 9,616,351	\$ 2,251,302	\$ 35,069,770	\$ 52,951,794
3,428,284	2,398	26,873,683	6,103,495	64,011,524	113,426,333
-	5,083,200	-	-	10,236,966	27,291,083
1,719,603	-	-	-	288,505	9,850,534
23,417	92,716	205,466	7,633,394	7,437,668	17,673,244
-	-	-	-	-	95,853
-	-	-	-	17,856	17,895
2,132	-	-	-	2,394	11,501
-	-	-	-	9,715,716	9,715,716
<u>\$ 6,425,065</u>	<u>\$ 5,179,357</u>	<u>\$ 36,695,500</u>	<u>\$ 15,988,191</u>	<u>\$ 126,780,399</u>	<u>\$ 231,033,953</u>
\$ 248,102	\$ 169,101	\$ 1,507,370	\$ 6,108,200	\$ 9,688,808	\$ 22,766,881
-	-	-	-	1,043,386	1,043,386
-	4,969,522	-	-	-	13,110,614
-	-	-	121,936	2,263,296	2,550,625
-	40,734	-	-	1,125,728	3,804,015
<u>248,102</u>	<u>5,179,357</u>	<u>1,507,370</u>	<u>6,230,136</u>	<u>14,121,218</u>	<u>43,275,521</u>
2,132	-	-	-	2,394	11,501
-	-	5,239,109	9,301,017	4,736,729	19,276,855
-	-	-	-	6,419,484	6,419,484
-	-	-	-	4,586,120	4,586,120
-	-	-	-	-	5,996,774
6,174,831	-	-	-	17,632,324	41,779,509
-	-	29,949,021	457,038	79,282,130	109,688,189
<u>6,176,963</u>	<u>-</u>	<u>35,188,130</u>	<u>9,758,055</u>	<u>112,659,181</u>	<u>187,758,432</u>
<u>\$ 6,425,065</u>	<u>\$ 5,179,357</u>	<u>\$ 36,695,500</u>	<u>\$ 15,988,191</u>	<u>\$ 126,780,399</u>	

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore are not reported in the funds.	320,645,356
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 Assets.	34,617,037
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(125,436,023)
	<u>\$ 417,584,802</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2010**

	<b>010, 012 General</b>	<b>013 St. Tammany Parish Library</b>	<b>015 Parish Road Maintenance</b>	<b>034 St. Tammany Parish Jail</b>
<b>Revenues</b>				
Taxes:				
Ad valorem/parcel fees	\$ 4,038,196	\$ 8,264,133	\$ -	\$ -
Sales and use	-	-	33,141,827	9,132,809
Other taxes, penalties, interest, etc.	2,012,801	-	21,394	-
Licenses and permits	4,274,657	-	-	-
Intergovernmental revenues:				
Federal and state grants	-	-	27,500	-
Other federal funds	70,434	-	-	-
State funds:				
Parish transportation funds	-	-	1,441,141	-
State revenue sharing	292,125	219,910	-	-
Other state funds	5,085	-	-	-
Fees and charges for services	528,761	-	177,427	-
Fines and forfeitures	62,787	-	-	-
Other revenues:				
Investment earnings	171,435	31,138	189,722	-
Contributions	216,113	-	-	-
Miscellaneous	109,376	-	-	-
Total Revenues	<u>11,781,770</u>	<u>8,515,181</u>	<u>34,999,011</u>	<u>9,132,809</u>
<b>Expenditures</b>				
General government:				
Legislative	3,690,920	-	-	-
Judicial	4,335,033	-	-	-
Executive	-	-	-	-
Elections	226,179	-	-	-
Financial administration	591,597	-	-	-
Other - unclassified	2,189,035	-	-	-
Public safety	1,945,924	-	-	7,615,509
Highways and streets	-	-	20,262,543	-
Sanitation	-	-	-	-
Health and welfare	90,408	-	-	-
Cultural and recreation	177,928	14,419,555	576,729	-
Economic development	79,794	-	-	-
Capital outlay:				
Capital assets	10,000	-	315,607	-
Infrastructure	-	-	1,022,207	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
Total Expenditures	<u>13,336,818</u>	<u>14,419,555</u>	<u>22,177,086</u>	<u>7,615,509</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(1,555,048)</u>	<u>(5,904,374)</u>	<u>12,821,925</u>	<u>1,517,300</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	1,080,849	-	399,838	-
Transfers out	(245,367)	(398,794)	(13,759,692)	(1,517,300)
Impact fee credits issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>835,482</u>	<u>(398,794)</u>	<u>(13,359,854)</u>	<u>(1,517,300)</u>
<b>Net Change in Fund Balance</b>	<u>(719,566)</u>	<u>(6,303,168)</u>	<u>(537,929)</u>	<u>-</u>
<b>Fund Balance - beginning</b>	<u>6,721,800</u>	<u>6,303,168</u>	<u>18,511,798</u>	<u>-</u>
<b>Fund Balance - ending</b>	<u>\$ 6,002,234</u>	<u>\$ -</u>	<u>\$ 17,973,869</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

**STATEMENT D**

<b>037 Justice Complex</b>	<b>039 St. Tammany Parish Coroner</b>	<b>300 Capital Street Improvements - General</b>	<b>319 Disaster Relief</b>	<b>Total Non-Major Governmental Funds</b>	<b>TOTAL GOVERNMENTAL FUNDS</b>
\$ -	\$ 5,226,507	\$ -	\$ -	\$ 10,508,756	\$ 28,037,592
9,132,809	-	-	-	291,860	51,699,305
-	-	-	-	-	2,034,195
-	-	-	-	1,279,698	5,554,355
-	-	-	2,639,029	18,771,781	21,438,310
-	-	-	-	-	70,434
-	-	-	-	-	1,441,141
-	138,977	-	-	104,254	755,266
-	-	-	-	-	5,085
4,558	-	-	-	3,416,418	4,127,164
-	-	-	-	2,589,995	2,652,782
65,472	32,440	565,993	87,437	1,349,455	2,493,092
3,926	-	2,119,349	827,959	851,734	4,019,081
-	-	-	-	-	109,376
<u>9,206,765</u>	<u>5,397,924</u>	<u>2,685,342</u>	<u>3,554,425</u>	<u>39,163,951</u>	<u>124,437,178</u>
-	-	-	-	-	3,690,920
3,601,513	-	-	-	3,332,733	11,269,279
76,486	-	-	-	-	76,486
89,788	-	-	-	-	315,967
170,550	-	-	-	-	762,147
-	-	-	-	189,682	2,378,717
812,372	9,076,156	-	5,338,390	2,592,639	27,380,990
-	-	3,249,977	-	6,129,747	29,642,267
-	-	-	-	1,716,265	1,716,265
-	-	-	-	14,711,079	14,801,487
-	-	-	-	438,982	15,613,194
-	-	-	-	323,135	402,929
17,000	-	291,783	205,617	5,202,782	6,042,789
-	-	5,383,836	172,311	7,971,123	14,549,477
-	-	-	-	5,370,000	5,370,000
-	-	-	-	4,756,832	4,756,832
-	-	-	-	5,626	5,626
<u>4,767,709</u>	<u>9,076,156</u>	<u>8,925,596</u>	<u>5,716,318</u>	<u>52,740,625</u>	<u>138,775,372</u>
<u>4,439,056</u>	<u>(3,678,232)</u>	<u>(6,240,254)</u>	<u>(2,161,893)</u>	<u>(13,576,674)</u>	<u>(14,338,194)</u>
-	-	2,430,183	-	23,260,409	27,171,279
(4,185,888)	(1,024,975)	-	-	(5,403,458)	(26,535,474)
-	-	(2,044,349)	-	-	(2,044,349)
<u>(4,185,888)</u>	<u>(1,024,975)</u>	<u>385,834</u>	<u>-</u>	<u>17,856,951</u>	<u>(1,408,544)</u>
253,168	(4,703,207)	(5,854,420)	(2,161,893)	4,280,277	(15,746,738)
<u>5,923,795</u>	<u>4,703,207</u>	<u>41,042,550</u>	<u>11,919,948</u>	<u>108,378,904</u>	<u>203,505,170</u>
<u>\$ 6,176,963</u>	<u>\$ -</u>	<u>\$ 35,188,130</u>	<u>\$ 9,758,055</u>	<u>\$ 112,659,181</u>	<u>\$ 187,758,432</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Reconciliation of the Statement of Revenues, Expenditures**  
**and Changes in Fund Balances of Governmental Funds**  
**to the Statement of Activities**  
**For the Year Ended December 31, 2010**

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

Net Change in fund balances, total governmental funds, Statement D	\$ (15,746,738)
--	-----------------

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 capital outlays exceeded depreciation in the current period.	7,941,230
---	-----------

The net effect of various miscellaneous transactions involving capital assets is to increase in net assets.	8,609,392
---	-----------

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 assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	2,123,937
---	-----------

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.	(2,315,555)
---	-------------

Governmental funds report all interest as an expenditure in the period paid, without regard to when the interest was incurred. In the Statement of Activities, the interest is recorded as an expense in the period incurred, therefore, interest paid in the current period that was incurred in the prior period is not an expense on the Statement of Activities.	1,857,212
--	-----------

The net revenue of certain activities of internal service funds is reported with governmental activities.	<div style="border-top: 1px solid black; border-bottom: 3px double black;">2,684,997</div>
---	--

Change in Net Assets of Governmental Activities, Statement B	<div style="border-top: 1px solid black; border-bottom: 3px double black;">\$ 5,154,475</div>
--	---

The accompanying notes are an integral part of this statement.

**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Net Assets**  
**Proprietary Funds**  
**December 31, 2010**

	<b>BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS</b>				<b>GOVERNMENTAL ACTIVITIES</b>	
	<b>526</b>		<b>622, 623</b>		<b>TOTAL</b>	<b>INTERNAL</b>
	<b>St. Tammany Parish</b>		<b>Utility</b>		<b>ENTERPRISE</b>	<b>SERVICE</b>
	<b>State Complex</b>		<b>Operations</b>		<b>FUNDS</b>	<b>FUNDS</b>
	<b>(Non-major)</b>		<b>(Major)</b>		<b>FUNDS</b>	<b>FUNDS</b>
	<u>Current Year</u>	<u>Prior Year</u>	<u>Current Year</u>	<u>Prior year</u>	<u>Current Year</u>	<u>Current Year</u>
<b>ASSETS</b>						
Current Assets						
Cash and cash equivalents	\$ 221,392	\$ 30,876	\$ 1,788,870	\$ 344,749	\$ 2,010,262	\$ 7,045,836
Investments	603,598	436,239	2,923,267	1,113,413	3,526,865	19,332,496
Receivable, net of allowance for uncollectibles	3,347	2,305	775,188	210,307	778,535	285,357
Due from other funds	-	-	-	-	-	947,533
Due from component units	-	-	-	-	-	6,433
Prepaid items	1,119	1,281	-	-	1,119	18,181
Deferred charges	-	-	683,886	17,250	683,886	-
Restricted assets	-	-	3,703,283	-	3,703,283	-
Other assets	-	-	13,384	7,417	13,384	-
Total Current Assets	<u>829,456</u>	<u>470,701</u>	<u>9,887,878</u>	<u>1,693,136</u>	<u>10,717,334</u>	<u>27,635,836</u>
Non-Current Assets						
Land and construction in progress	-	-	666,067	878,488	666,067	1,718,617
Other capital assets, net of depreciation	4,011,939	4,118,505	42,902,083	8,232,969	46,914,022	10,906,228
Total Non-Current Assets	<u>4,011,939</u>	<u>4,118,505</u>	<u>43,568,150</u>	<u>9,111,457</u>	<u>47,580,089</u>	<u>12,624,845</u>
TOTAL ASSETS	<u>4,841,395</u>	<u>4,589,206</u>	<u>53,456,028</u>	<u>10,804,593</u>	<u>58,297,423</u>	<u>40,260,681</u>
<b>LIABILITIES</b>						
Current Liabilities						
Accounts, salaries, and other payables	35,385	14,070	706,977	242,386	742,362	684,475
Unearned revenue	40,800	40,384	-	-	40,800	17,212
Interest payable	-	-	824,155	-	824,155	-
Bonds payable	-	-	5,000	-	5,000	-
Other liabilities	-	-	889,319	106,164	889,319	594,153
Total Current Liabilities	<u>76,185</u>	<u>54,454</u>	<u>2,425,451</u>	<u>348,550</u>	<u>2,501,636</u>	<u>1,295,840</u>
Non-Current Liabilities						
Claims payable	-	-	-	-	-	2,053,250
Payable to PEHP	-	-	-	-	-	682,550
Health plan payable - retirees	-	-	-	-	-	1,612,004
Bonds payable	-	-	41,451,886	-	41,451,886	-
Total Non-Current Liabilities	<u>-</u>	<u>-</u>	<u>41,451,886</u>	<u>-</u>	<u>41,451,886</u>	<u>4,347,804</u>
Total Liabilities	<u>76,185</u>	<u>54,454</u>	<u>43,877,337</u>	<u>348,550</u>	<u>43,953,522</u>	<u>5,643,644</u>
<b>NET ASSETS</b>						
Invested in capital assets, net of related debt	4,011,939	4,118,505	2,111,264	9,111,457	6,123,203	12,624,845
Restricted for:						
Debt service	-	-	824,152	-	824,152	-
Bond retirement	-	-	2,638,439	-	2,638,439	-
Capital projects	-	-	240,692	-	240,692	-
Unrestricted	<u>753,271</u>	<u>416,247</u>	<u>3,764,144</u>	<u>1,344,586</u>	<u>4,517,415</u>	<u>21,992,192</u>
TOTAL NET ASSETS	<u>\$ 4,765,210</u>	<u>\$ 4,534,752</u>	<u>\$ 9,578,691</u>	<u>\$ 10,456,043</u>	<u>\$ 14,343,901</u>	<u>\$ 34,617,037</u>

The accompanying notes are an integral part of this statement.



**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Revenues, Expenses and Changes in Net Assets**  
**Proprietary Funds**  
**For the Year Ended December 31, 2010**

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS					GOVERNMENTAL ACTIVITIES
	526		622, 623		TOTAL	INTERNAL
	St. Tammany Parish State Complex (Non-major)		Utility Operations (Major)		ENTERPRISE FUNDS	SERVICE FUNDS
	Current Year	Prior Year	Current Year	Prior Year	Current Year	Current Year
<b>Operating Revenues</b>						
Charges for services						
Water and sewer sales	\$ -	\$ -	\$ 7,360,819	\$ 1,542,272	\$ 7,360,819	\$ -
Connect fees	-	-	223,486	16,900	223,486	-
Garbage collection	-	-	453,364	315,448	453,364	-
Rent	488,356	469,711	11,000	-	499,356	169,023
Interfund charges	349,002	563,393	-	-	349,002	23,291,915
Other services	-	-	372,126	72,218	372,126	297,783
Total Operating Revenues	837,358	1,033,104	8,420,795	1,946,838	9,258,153	23,758,721
<b>Operating expenses</b>						
Cost of sales and services	544,443	539,083	4,726,136	1,219,053	5,270,579	19,966,691
Administration	36,490	49,728	366,706	76,384	403,196	273,501
Depreciation	146,858	144,844	2,316,788	241,847	2,463,646	693,046
Total Operating Expenses	727,791	733,655	7,409,630	1,537,284	8,137,421	20,933,238
<b>Operating Income</b>	109,567	299,449	1,011,165	409,554	1,120,732	2,825,483
<b>Non-operating Revenues (Expenses)</b>						
Bond Issuance Expenses	-	-	(37,892)	-	(37,892)	-
Interest Expense	-	-	(1,642,643)	(168,143)	(1,642,643)	-
Federal and state operating grants	-	-	-	-	-	103,874
Investment earnings	7,386	3,432	42,951	16,444	50,337	266,105
Total Non-operating Revenues (Expenses)	7,386	3,432	(1,637,584)	(151,699)	(1,630,198)	369,979
<b>Income (Loss) Before Contributions and Transfers</b>	116,953	302,881	(626,419)	257,855	(509,466)	3,195,462
Contributions-component unit acquired	-	-	-	625,668	-	-
Contributions from governmental funds	40,292	-	91,137	3,350,661	131,429	45,363
Contributions to governmental funds	-	-	-	-	-	(188,880)
Transfers in	73,213	171,780	54	3,964,097	73,267	-
Transfers out	-	(522,210)	(342,124)	(78,400)	(342,124)	(366,948)
<b>Change in Net Assets</b>	230,458	(47,549)	(877,352)	8,119,881	(646,894)	2,684,997
<b>Total Net Assets-beginning</b>	4,534,752	4,582,301	10,456,043	2,336,162	14,990,795	31,932,040
<b>Total Net Assets-ending</b>	\$ 4,765,210	\$ 4,534,752	\$ 9,578,691	\$ 10,456,043	\$ 14,343,901	\$ 34,617,037

The accompanying notes are an integral part of this statement.



**SCHEDULE H**  
**(continued)**

**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2010**

	<b>BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS</b>					<b>GOVERNMENTAL</b>
	<b>526</b>		<b>622, 623</b>		<b>TOTAL</b>	<b>ACTIVITIES</b>
	<b>St. Tammany Parish</b>		<b>Utility</b>		<b>ENTERPRISE</b>	<b>INTERNAL</b>
	<b>State Complex (Non-major)</b>		<b>Operations (Major)</b>		<b>FUNDS</b>	<b>SERVICE</b>
	<b>Current Year</b>	<b>Prior Year</b>	<b>Current Year</b>	<b>Prior Year</b>	<b>Current Year</b>	<b>FUNDS</b>
						<b>Current Year</b>
<b>Cash Flows from Operating Activities</b>						
Receipts from customers	\$ 488,772	\$ 493,540	\$ 8,634,497	\$ 2,003,395	\$ 9,123,269	\$ 976,848
Receipts from interfund services provided	349,002	563,393	-	-	349,002	23,291,915
Payment to suppliers	(522,966)	(588,551)	(2,627,088)	(688,065)	(3,150,054)	(11,941,471)
Payments to employees	-	-	(1,634,457)	(420,001)	(1,634,457)	(8,319,426)
Payments to other funds	(36,490)	(49,728)	(366,706)	(76,384)	(403,196)	(273,501)
Net Cash Provided by Operating Activities	<u>278,318</u>	<u>418,654</u>	<u>4,006,246</u>	<u>818,945</u>	<u>4,284,564</u>	<u>3,734,365</u>
<b>Cash Flows from Non-capital</b>						
<b>Financing Activities</b>						
Transfers to other funds	-	-	(1,000)	(1,000)	(1,000)	(366,948)
Loans to other funds	-	-	-	-	-	105,879
Transfers from other funds	73,213	171,780	-	-	73,213	-
Federal and state operating grants	-	-	-	-	-	103,874
Net Cash Provided (Used) by Non-capital						
Financing Activities	<u>73,213</u>	<u>171,780</u>	<u>(1,000)</u>	<u>(1,000)</u>	<u>72,213</u>	<u>(157,195)</u>
<b>Cash Flows from Capital and Related</b>						
<b>Financing Activities</b>						
Payments for bond issuance expenses	-	-	(704,528)	(17,250)	(704,528)	-
Transfers to other funds	-	(522,210)	(341,124)	(77,400)	(341,124)	-
Transfers from other funds	-	-	54	3,964,097	54	-
Bond proceeds	-	-	41,456,886	-	41,456,886	-
Interest payments	-	-	(818,488)	(168,143)	(818,488)	-
Payments for restricted assets	-	-	(3,703,283)	-	(3,703,283)	-
Purchase of capital assets	-	-	(36,682,344)	(3,749,386)	(36,682,344)	(97,670)
Net Cash (Used) by Capital						
and Related Financing Activities	<u>-</u>	<u>(522,210)</u>	<u>(792,827)</u>	<u>(48,082)</u>	<u>(792,827)</u>	<u>(97,670)</u>
<b>Cash Flows from Investing Activities</b>						
Proceeds from sales/maturities of investments	142,645	442,390	1,452,225	3,769,544	1,594,870	9,706,309
Purchase of investments	(314,430)	(504,517)	(3,283,620)	(4,248,952)	(3,598,050)	(8,095,847)
Interest and dividends received	10,770	6,004	63,097	4,920	73,867	424,110
Net Cash (Used) by Investing Activities	<u>(161,015)</u>	<u>(56,123)</u>	<u>(1,768,298)</u>	<u>(474,488)</u>	<u>(1,929,313)</u>	<u>2,034,572</u>
<b>Net Increase in Cash and Cash</b>						
<b>Equivalents</b>						
	190,516	12,101	1,444,121	295,375	1,634,637	5,514,072
Cash and Cash Equivalents, Beginning Year	<u>30,876</u>	<u>18,775</u>	<u>344,749</u>	<u>49,374</u>	<u>375,625</u>	<u>1,531,764</u>
Cash and Cash Equivalents, End Year	<u>\$ 221,392</u>	<u>\$ 30,876</u>	<u>\$ 1,788,870</u>	<u>\$ 344,749</u>	<u>\$ 2,010,262</u>	<u>\$ 7,045,836</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, 2010**

	<b>BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS</b>					<b>GOVERNMENTAL ACTIVITIES</b>
	<b>526</b>		<b>622, 623</b>		<b>TOTAL</b>	<b>INTERNAL</b>
	<b>St. Tammany Parish</b>		<b>Utility</b>		<b>ENTERPRISE</b>	<b>SERVICE</b>
	<b>State Complex (Non-major)</b>		<b>Operations (Major)</b>		<b>FUNDS</b>	<b>FUNDS</b>
	<b>Current Year</b>	<b>Prior Year</b>	<b>Current Year</b>	<b>Prior Year</b>	<b>Current Year</b>	<b>Current Year</b>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>						
Operating income	\$ 109,567	\$ 299,449	\$ 1,011,165	\$ 409,554	\$ 1,120,732	\$ 2,825,483
Depreciation expense	146,858	144,844	2,316,788	241,847	2,463,646	693,046
(Increase) decrease in accounts receivable	-	2	(569,453)	22,771	(569,453)	(133,368)
(Increase) decrease in prepaid items	162	(55)	-	-	162	40,810
Increase (decrease) in accounts payable	21,315	(49,413)	395,173	109,249	416,488	(209,584)
Increase (decrease) in salaries/benefits payable	-	-	69,418	1,738	69,418	(74,449)
Increase in other liabilities	-	-	783,155	33,786	783,155	593,958
Increase (decrease) in unearned revenue	416	23,827	-	-	416	(1,531)
Total Adjustments	168,751	119,205	2,995,081	409,391	3,163,832	908,882
<b>Net Cash Provided by Operating Activities</b>	<b>\$ 278,318</b>	<b>\$ 418,654</b>	<b>\$ 4,006,246</b>	<b>\$ 818,945</b>	<b>\$ 4,284,564</b>	<b>\$ 3,734,365</b>

**Non-cash and Financing Activities**

**St. Tammany Parish State Complex (526)**

**2010**

A capital project to improve the building was completed in 2010 and this project was funded and accounted for in a capital project fund. Once complete, the asset was transferred to this fund where the operations for the building are reported.

**Utility Operations (622,623)**

**2010**

A sewerage storage tank was purchased using a disaster grant. The revenues and expenditures for this grant are accounted for in the Disaster Relief fund (319). The asset was then transferred to the Utility Operations enterprise fund where it is used.

A water system well pump was replaced using an environmental services grant and accounted for in a special revenue fund. Once complete, the asset was transferred to the Utility Operations enterprise fund where it is used.

**2009**

Sewerage District No. 6 was dissolved after selling their operational assets and the residual assets became part of the St. Tammany Parish Utility Operations enterprise fund.

Capital assets that were funded through grants, but are now used by the Utility Operations enterprise fund were transferred to the Utility Operations enterprise fund.

**Internal Service Funds**

**2010**

Two projects were completed that were funded by a capital project fund that were improvements to the Public Works Building. These assets were then transferred to the internal service funds that accounts for the buildings operations.

The Public Works Administration fund was used in prior years to account for expenses that needed to be allocated out to two separate special revenue funds. One of the taxes was re-dedicated and beginning in 2011, all of these expenditures will be accounted for in one special revenue fund. Public Works Administration fund was closed as of December 31, 2010 and all assets were transferred accordingly.

The accompanying notes are an integral part of this statement.

**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Net Assets**  
**Component Units, Discretely Presented**  
**December 31, 2010**

	<b>(Major Component Units)</b>		
	<b>Fire Protection District No. 1</b>	<b>Fire Protection District No. 4</b>	<b>Recreation District No. 1</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 3,090,301	\$ 4,764,953	\$ 2,490,440
Investments	5,897,918	-	1,334,948
Receivables, net of allowances for uncollectibles	13,745,308	12,551,364	4,370,024
Due from primary government/component units	-	-	-
Inventory	-	-	6,969
Prepaid items	202,949	59,762	61,899
Deferred charges	198,538	-	306,363
Restricted assets	-	-	-
Other assets	-	83	5,596
Capital assets			
Land, improvements, and construction in progress	240,697	699,473	200,359
Other capital assets, net of depreciation	5,100,662	4,880,413	20,837,145
<b>TOTAL ASSETS</b>	<b>28,476,373</b>	<b>22,956,048</b>	<b>29,613,743</b>
<b>LIABILITIES</b>			
Accounts, salaries, and other payables	411,351	754,969	216,372
Payable from restricted assets	-	-	-
Due to primary government/component units	-	-	-
Unearned revenue	-	-	10,000
Other liabilities	-	-	71,031
Interest payable	-	203,378	120,791
Long-term liabilities:			
Due within one year	514,179	699,081	1,238,091
Due after one year	1,073,359	1,446,399	10,432,000
<b>TOTAL LIABILITIES</b>	<b>1,998,889</b>	<b>3,103,827</b>	<b>12,088,285</b>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	5,374,359	5,579,886	9,396,504
Restricted for:			
Capital projects	-	-	580,769
Debt service	-	-	2,557,192
Other purposes	-	-	798,779
Unrestricted	21,103,125	14,272,335	4,192,214
<b>TOTAL NET ASSETS</b>	<b>\$ 26,477,484</b>	<b>\$ 19,852,221</b>	<b>\$ 17,525,458</b>

The accompanying notes are an integral part of this statement.

# STATEMENT I

<b>Recreation District No. 14</b>	<b>STP Mosquito Abatement Dist. No. 2</b>	<b>St. Tammany Parish Library</b>	<b>Total Non-Major Component Units</b>	<b>Total Component Units</b>
\$ 2,989,044	\$ 401,867	\$ 2,358,374	\$ 16,693,600	\$ 32,788,579
-	7,397,449	2,249,743	3,447,642	20,327,700
1,424,195	7,048,898	57,190	17,688,218	56,885,197
-	-	8,141,092	5,026,882	13,167,974
-	1,535,303	-	15,205	1,557,477
14,856	65,953	-	119,872	525,291
152,158	-	-	180,100	837,159
-	-	-	247,310	247,310
8,494	-	1,981	60,954	77,108
5,523,018	-	473,285	7,844,694	14,981,526
4,153,993	6,011,175	1,585,707	24,061,255	66,630,350
<u>14,265,758</u>	<u>22,460,645</u>	<u>14,867,372</u>	<u>75,385,732</u>	<u>208,025,671</u>
578,195	279,155	330,615	1,550,222	4,120,879
-	-	-	104,287	104,287
-	-	6,433	75,255	81,688
-	-	-	80,555	90,555
-	-	-	9,628	80,659
121,463	-	-	238,996	684,628
485,000	-	-	2,274,207	5,210,558
9,330,000	70,179	285,433	12,945,398	35,582,768
<u>10,514,658</u>	<u>349,334</u>	<u>622,481</u>	<u>17,278,548</u>	<u>45,956,022</u>
1,750,419	6,011,175	2,058,992	17,811,551	47,982,886
-	-	-	15,251	596,020
832,499	-	-	1,643,453	5,033,144
-	-	-	574,760	1,373,539
1,168,182	16,100,136	12,185,899	38,062,169	107,084,060
<u>\$ 3,751,100</u>	<u>\$ 22,111,311</u>	<u>\$ 14,244,891</u>	<u>\$ 58,107,184</u>	<u>\$ 162,069,649</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Activities**  
**Component Units, Discretely Presented**  
**For the Year Ended December 31, 2010**

	Program Revenues				Fire Protection District No. 1
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Component Units</b>					
Fire Protection District No. 1	13,570,888	-	-	-	(13,570,888)
Fire Protection District No. 4	12,833,278	1,287,472	-	213,233	-
Recreation District No. 1	4,434,204	928,012	129,277	-	-
Recreation District No. 14	1,496,008	335,722	-	-	-
STP Mosquito Abatement Dist. No. 2	4,599,593	-	-	-	-
St. Tammany Parish Library	7,496,234	160,013	142,476	-	-
Non-Major Component Units	25,266,569	2,949,269	486,056	679,328	-
Total	69,696,774	5,660,488	757,809	892,561	(13,570,888)
General Revenues					
Property taxes, special purpose (Ad valorem, parcel fees, etc.)					13,551,661
Telephone service tax					-
Fire insurance tax					297,773
State revenue sharing (unrestricted)					474,689
Investment earnings					34,455
Grants and contributions not restricted to specific programs					228,379
Other general revenues					6,002
Extraordinary item - CDL forgiveness					5,775,834
Total general revenues and extraordinary items					20,368,793
Change in Net Assets					6,797,905
Net assets - beginning					19,679,579
Net assets - ending					\$ 26,477,484

The accompanying notes are an integral part of this statement.

**STATEMENT J**

**(MAJOR COMPONENT UNITS)**

<b>Net (Expenses) Revenues and Changes in Net Assets - Component Units</b>						
<b>Fire Protection District No. 4</b>	<b>Recreation District No. 1</b>	<b>Recreation District No. 14</b>	<b>STP Mosquito Abatement Dist. No. 2</b>	<b>St. Tammany Parish Library</b>	<b>Non-Major Component Units</b>	<b>Total Component Units</b>
-	-	-	-	-	-	(13,570,888)
(11,332,573)	-	-	-	-	-	(11,332,573)
-	(3,376,915)	-	-	-	-	(3,376,915)
-	-	(1,160,286)	-	-	-	(1,160,286)
-	-	-	(4,599,593)	-	-	(4,599,593)
-	-	-	-	(7,193,745)	-	(7,193,745)
-	-	-	-	-	(21,151,916)	(21,151,916)
<u>(11,332,573)</u>	<u>(3,376,915)</u>	<u>(1,160,286)</u>	<u>(4,599,593)</u>	<u>(7,193,745)</u>	<u>(21,151,916)</u>	<u>(62,385,916)</u>
11,636,346	4,490,430	1,454,932	7,271,008	-	16,897,164	55,301,541
-	-	-	-	-	3,275,921	3,275,921
165,450	-	-	-	-	239,394	702,617
247,516	64,598	14,368	192,933	-	585,614	1,579,718
51,540	19,800	10,527	53,004	14,798	144,405	328,529
-	-	-	-	8,426,437	6,449,959	15,104,775
147,307	84,380	38,458	76,079	7,475	542,420	902,121
-	-	-	-	-	-	5,775,834
<u>12,248,159</u>	<u>4,659,208</u>	<u>1,518,285</u>	<u>7,593,024</u>	<u>8,448,710</u>	<u>28,134,877</u>	<u>82,971,056</u>
915,586	1,282,293	357,999	2,993,431	1,254,965	6,982,961	20,585,140
<u>18,936,635</u>	<u>16,243,165</u>	<u>3,393,101</u>	<u>19,117,880</u>	<u>12,989,926</u>	<u>51,124,223</u>	<u>141,484,509</u>
<u>\$ 19,852,221</u>	<u>\$ 17,525,458</u>	<u>\$ 3,751,100</u>	<u>\$ 22,111,311</u>	<u>\$ 14,244,891</u>	<u>\$ 58,107,184</u>	<u>\$ 162,069,649</u>





# ST. TAMMANY PARISH GOVERNMENT

## Notes to the Financial Statements 2010

December 31, 2010

### INDEX

Note I	Summary of Significant Accounting Policies	
A	Reporting Entity .....	48
B	Government-wide and Fund Financial Statements .....	48
C	Measurement Focus, Basis of Accounting, and Financial Statement Presentation.....	49
D	Assets, Liabilities, and Net Assets or Equity	
1	Deposits and Investments .....	51
2	Receivables and Payables .....	51
3	Inventories.....	52
4	Restricted Assets.....	52
5	Capital Assets Policy .....	52
6	Compensated Absences .....	54
7	Long-term Obligations .....	56
8	Fund Equity .....	56
9	Comparative Data .....	56
10	Estimates.....	56
Note II	Reconciliation of Government-wide and Fund Financial Statements	
A	Explanation of certain differences between the governmental fund Balance Sheet and the government-wide Statement of Net Assets.....	56
B	Explanation of certain differences between the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the government-wide Statement of Activities .....	57
Note III	Stewardship, Compliance and Accountability	
A	Budget Policy .....	58
B	Excess of Expenditures over Appropriations .....	59
C	Fund Deficits.....	59
Note IV	Detailed Notes on All Funds	
A	Deposits and Investments.....	59
B	Receivables .....	61
C	Capital Assets.....	62
D	Contractual Commitments .....	64
E	Inter-fund Transfers, Receivables and Payables .....	65
F	Accounts, Salaries and Other Payables .....	66
G	Leases.....	66
H	Long-term Debt.....	68
Note V	Other Information	
A	Risk Management.....	73
B	Related Party Transactions.....	73
C	Subsequent Events .....	74
D	Contingencies .....	74
E	Extraordinary Event .....	75
F	Post-employment Benefits .....	75
G	Other Post-Employment Benefits.....	77
H	Retirement Systems.....	78
I	Recently Issued Accounting Pronouncements Not Yet Adopted.....	79

ST. TAMMANY PARISH GOVERNMENT  
Notes to the Financial Statements 2010

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. 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 a 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.

The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. These criteria include:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the Parish to impose its will on that organization.
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Parish.
2. Organizations for which the Parish does not appoint a voting majority but are fiscally dependent on the Parish.
3. Organizations for which the reporting entity's financial statements would be incomplete or misleading if data of the organization is not included due to the nature and significance of the relationship.

Blended component units, although legally separate entities, are in substance part of the Parish's operations. Discretely presented component units are presented in a separate column in the government-wide financial statements (see note below for description) to emphasize that it is legally separate from the government. Based on the previous criteria, Parish Administration has included the following component units:

**Discretely presented component units.** The following list contains discretely presented component units and the reason for their inclusion:

St. Tammany Parish Communications (911) District No. 1	1, 1(a)
St. Tammany Parish Coroner	2
Drainage District Nos. 2, 4	1, 1(a)
Gravity Drainage District No. 5	1, 1(a)
Fire Protection District Nos. 1, 2, 3, 4, 5, 6, 7, 8, 9, 11, 12, 13	1, 2
St. Tammany Parish Library	1, 2
Mosquito Abatement District No. 2	1, 1(a)
Recreation District Nos. 1, 2, 4, 6, 7, 11, 12, 14	1, 1(a)
Sub-Drainage District Nos. 1 of 3, 2 of GDD 5, 3 of GDD 5	1, 1(a)
Sewerage District Nos. 1, 2, 4	1, 1(a)
Water District Nos. 2, 3	1, 1(a)

Fund financial statements are included in the Other Supplementary Information section of this report for Recreation District Number 7 and Sub-Drainage District Number 1 of 3. Separate financials are not issued for these districts since St. Tammany Parish performs administrative and accounting services for these districts. All other discretely presented component units' complete financial information can be obtained at the Office of the Legislative Auditor of the State of Louisiana, 1600 North Third Street, Baton Rouge, LA 70802, at the Legislative Auditors web site, [www.la.state.la.us/](http://www.la.state.la.us/) or from St. Tammany Parish Government Department of Finance, P.O. Box 628, Covington, LA 70434.

**B. Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e., the Statement of Net Assets and the Statement of Activities) report information on all of the activities of the primary government and its component units. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Also

## ST. TAMMANY PARISH GOVERNMENT

### Notes to the Financial Statements 2010

included in these direct expenses are certain indirect expenses charged to individual funds through internal service funds for administrative overhead. Program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and both enterprise funds are reported as separate columns in the fund financial statements.

#### **C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants are accrued when the reporting entity has a right to reimbursement under the related grant, generally corresponding to the incurring of grant related costs by the Parish.

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 sixty days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property 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. All other revenue items are considered to be measurable and available only when received by the Parish.

The Parish reports the following major governmental funds:

**General Fund (010)** accounts for all financial transactions except those required to be accounted for in another fund.

**St. Tammany Parish Library (013)** accounts for the property tax levied for the benefit of the St. Tammany Parish Library. The funds are wired to the Library as they are received.

**Parish Road Maintenance Fund (015)** accounts for the two-cent sales tax levied for the sole purpose of constructing, acquiring, extending, improving, maintaining and/or operating roads, streets, bridges, drains and drainage facilities in Sales Tax District No. 3.

**St. Tammany Parish Jail Fund (034)** accounts for the one-quarter cent sales tax levied for the sole purpose of acquiring, constructing, improving, operating and maintaining jail facilities for St. Tammany Parish.

**Justice Complex Fund (037)** accounts for the one-quarter cent sales tax levied for the sole purpose of acquiring, constructing, improving, operating and maintaining a St. Tammany Parish Justice Complex Center.

**St. Tammany Parish Coroner Fund (039)** accounts for the property tax levied for the purpose of acquiring, constructing, improving, operating and maintaining the St. Tammany Parish Coroner's office.

**Capital Street Improvements – General Fund (300)** accounts for the portion of the two-cent sales tax dedicated to construction of major roadways, parish-wide, which provide a benefit to all citizens of the Parish.

**Disaster Relief Fund (319)** accounts for funds set aside for emergency operations during disasters as well as grant funds for the disasters.

ST. TAMMANY PARISH GOVERNMENT  
Notes to the Financial Statements 2010

St. Tammany Parish reports the following two enterprise funds:

**St Tammany Parish State Complex Fund (526)** accounts for the repairs, maintenance and operations of the State Complex Building. This fund is considered a non-major fund.

**Utility Operations Fund (622, 623)** accounts for receipts and disbursements relating to the operations of sewer and water facilities that are operated by St. Tammany Parish. This fund is considered a major fund.

A description of all other non-major funds and internal service funds can be found at the beginning of each fund type's fund financial statements.

Additionally, the Parish reports the following fund types:

**Special Revenue Funds** are used to account for specific revenue sources that are restricted to expenditures for specific purposes. Additionally, all federal and state grants receipts and disbursements are accounted for in these funds.

**Debt Service Funds** are used to account for the accumulation of resources and payment of general obligation and sales tax bond principal and interest from governmental resources.

**Capital Project Funds** are utilized to account for the purchase, construction and renovation of the Parish's road and drainage systems, as well as the construction and renovation of buildings owned by the Parish. Their resources are derived principally from proceeds of general obligation bonds, sales tax bonds, special assessment certificates of indebtedness and transfers from Special Revenue Funds.

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

**Internal Service Funds** account for the financial and administrative services, such as purchasing and accounting, as well as general services, such as public works services, building operations and insurance activities provided by one department to other departments or governments on a cost-reimbursement basis.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for the business-type activities and enterprise funds, subject to this same limitation. The Parish has elected not to follow subsequent private-sector guidance.

As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements. The exceptions to this general rule are charges between the Parish's enterprise operations. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include: (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes except for some specially assessed property taxes, which are classified as program revenues.

Property taxes assessed in the Lighting Districts are classified as program revenues because the residents of these Districts directly benefit from the installation and maintenance of lighting in their District. Property taxes specially assessed for Sub-Road District No. 2 of Road District No. 19, are classified as program revenues because they were assessed to improve that District's roads to Parish standards, allowing them to be accepted into the Parish Road Maintenance Inventory System.

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 in the St. Tammany Parish State Complex enterprise fund is comprised of rents. The operating revenue for the Utility Operations enterprise fund consists primarily of sewerage and water usage fees, connection fees, and garbage collection fees. Operating expenses for enterprise funds and internal

**ST. TAMMANY PARISH GOVERNMENT**  
**Notes to the Financial Statements 2010**

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.

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

**D. Assets, Liabilities, and Net Assets or Equity**

**1. Deposits and Investments**

The Parish's cash and cash equivalents include amounts in petty cash, demand deposits, and interest-bearing demand deposits.

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.

The Parish maintains pooled cash and investment accounts that are available for use by all funds, except those restricted by statutes or other legal reasons.

Investments for the reporting entity consist primarily of U.S. Treasury obligations and obligations of the U.S. agencies. Investments in obligations of the U.S. Treasury and agencies are reported at fair value.

**2. Receivables and Payables**

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).

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."

All trade and property tax receivables are shown net of an allowance for uncollectibles. The Parish records 95% of property tax billed as collectible. Property taxes are levied on a calendar year basis. On July 1, 2010 the taxes were levied for the 2010 calendar year. They are due on December 31<sup>st</sup> of each year, and are considered delinquent on January 1<sup>st</sup>, which is the lien date. The millage rates for the various component units can be found in the Statistical section of this report.

The following is a summary of Ad valorem taxes and Parcel fees authorized and levied by St. Tammany Parish:

<b>Taxes due for:</b>	<b>Authorized Millage</b>	<b>Levied Millage</b>	<b>Expiration Date</b>
Alimony-Unincorporated	3.59	3.02	Indefinite
Alimony-Incorporated	1.79	1.51	Indefinite
Parish Drainage	2.17	1.84	2010
Library	6.33	5.38	2024
Parish Health	2.17	1.84	2013
St. Tammany Parish Coroner	4.00	3.40	2024
Animal Services	1.00	.85	2018
Council on Aging/Retarded Citizens	2.00	1.70	2018
Lighting District #1	5.18	4.17	2012
Lighting District #4	5.28	4.07	2012
Lighting District #5	3.66	3.17	2019
Lighting District #6	3.00	2.16	2015
Lighting District #7	5.29	3.01	2012
Lighting District #16	2.00	2.00	2017
Lighting District #9	Parcel fee 28.00	Parcel fee 28.00	2014
Lighting District #10	Parcel fee 50.00	Parcel fee 50.00	2014
Lighting District #11	Parcel fee 35.00	Parcel fee 35.00	2016
Lighting District #14	Parcel fee 100.00	Parcel fee 100.00	2017
Lighting District #15	Parcel fee 55.00	Parcel fee 55.00	2016

## ST. TAMMANY PARISH GOVERNMENT

### Notes to the Financial Statements 2010

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 specific purposes outlined below:

- a. 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.
- b. On January 17, 1998, the voters of St. Tammany Parish approved the levy of two one-quarter of one percent tax (total ½%) propositions. These two levies are to be used for the expansion and operation of a new jail and for the constructing, improving, operating and maintaining a St. Tammany Parish Justice Complex Center, respectively. These two ¼% sales taxes are levied parish-wide and are effective through March 2018.

### 3. Inventories

For Mosquito Abatement District No. 2, inventory is valued at cost. Inventories consist of chemical, field, shop and laboratory supplies, and vehicle and aviation fuel. 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, 2010 was determined using the first-in, first-out method (FIFO).

Inventory for Water District No. 2 is stated at the lower of cost or market using the FIFO method.

### 4. Restricted Assets

#### Primary Government

Restricted assets on the balance sheets of the Sales Tax District No. 3 Debt Service Fund, the Justice Complex Debt Service Fund and the Jail Debt Service Fund represent the bond sinking funds and bond reserve funds, where applicable, that are required to be maintained pursuant to their respective Sales Tax ordinances. Restricted assets on the balance sheet of the Utility Operations Fund represent the bond sinking funds, bond reserve funds, and the Utility Revenue Bond Depreciation and Contingency funds. Fund balances, in the amount of the bond reserve funds, are reserved as these funds are legally segregated for a specific future use.

#### Component Units

The following discretely presented component units have restricted assets reflected within their financial statements:

**Water District No. 2** – Resolutions authorizing the issuance of Waterworks Revenue Bonds dated January 7, 1999, for \$500,000 and General Obligation Refunding Bonds dated March 1, 2008 provided for certain restrictions of assets of Water District No. 2. These requirements have been met as of December 31, 2010. The additional amount of restricted assets consists of amounts held for meter deposits.

**Water District No. 3** – Restricted cash of \$32,293 consisted of amounts held for meter deposits.

### 5. Capital Assets Policy

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 estimated fair value at the date of donation.

The capitalization threshold for infrastructure, such as road improvements, is \$25,000 per project or subdivision, if newly donated. If the entire capital road improvement project is over \$25,000, then each road in that project will be capitalized; likewise, for new roads taken into the maintenance system. For roads donated by subdivision developers, if the fair value of all of the roads in the new subdivision is over \$25,000, then all new roads in that subdivision will be capitalized. If the value of any road met the threshold of \$25,000, it was included in infrastructure regardless of the time that it was added to road inventory, including those infrastructure assets acquired prior to June 30, 1980. Only those roads in road inventory which were valued below the threshold were excluded from infrastructure. The

**ST. TAMMANY PARISH GOVERNMENT**  
**Notes to the Financial Statements 2010**

estimated useful lives for concrete, asphalt, and gravel roads are 40, 30, and 50 years, respectively. The mid-year convention is used for infrastructure.

All capital assets, other than land, are depreciated using the straight-line method. 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. 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.

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.

The value of the land underneath the roads was valued at estimated fair value at the time of donation. This estimate was 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 \$11,410/acre for 2010. The actual length and width of the road was known, and the width of the land generally includes an additional 4 feet each side for shoulder and ditch. The square feet of the land, including shoulder and ditch, was used to determine value.

The following table states the Parish's thresholds for capitalizing these assets and the estimated useful lives of capital assets:

<b>Description</b>	<b>Capitalization Threshold</b>	<b>Estimated Useful Lives</b>
Land & Building Improvements	\$ 25,000	20 years
Buildings	25,000	40 years
Water System	25,000	25 years
Office Equipment & Vehicles	5,000	5 years
Telephone System	5,000	10 years
Other Equipment & Heavy Equipment	5,000	7 years
Infrastructure:		
Roads	25,000	30-50 years
Bridges	25,000	30-70 years
Other	25,000	25-30 years

Component units of St. Tammany Parish Government have a capitalization threshold of \$50 to \$2,500. The Library capitalizes all books except periodicals and has an increased threshold for improvements of \$12,500. The following is the estimated useful lives used by the component units:

<b>Description</b>	<b>Estimated Useful lives</b>
Buildings and improvements	10-50 years
Sewer/Water improvements	10-40 years
Machinery and equipment	4-40 years
Aircraft and related equipment	10-15 years
Vehicles	5-20 years
Furniture and equipment	5-12 years
Infrastructure	10-30 years
Books	5 years

All of the component units use straight-line depreciation with one exception. Sewer District No. 2 uses the accelerated method for sewer line improvements. For additional information on the capital asset policy of an



**ST. TAMMANY PARISH GOVERNMENT**  
**Notes to the Financial Statements 2010**

individual component unit, please refer to Note 1A for information on how to obtain individual component unit financial statements.

**6. Compensated Absences**

**Primary Government**

Employees of the Parish earn annual vacation leave at varying rates according to years of service. Sick leave is earned at the rate of twelve days per year. An unlimited amount of sick leave can be accumulated. Upon termination of services, employees are paid for unused annual vacation leave. 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 accumulated sick leave, the amount of which shall be payment for one work day for each three work days of unused accumulated sick leave. The remaining 2/3 of 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. The liability recorded in the post-employment health plan internal service fund as of December 31, 2010 is \$692,550, of which \$10,000 is current and \$682,550 is long-term. The remainder of the compensated absence liability is reported on the government-wide financial statements and is not reported in the fund financial statements. At December 31, 2010, the Parish has recorded \$2,854,126 in long-term liabilities for compensated absences payable, of which \$1,490,706 is current and \$1,363,420 is long term.

**Component Units**

The following discretely presented component units have policies regarding compensated absences:

**St. Tammany Parish Coroner** – Full time permanent employees earn from 5 to 15 days of vacation, depending on the years of service, and 12 days of sick leave per year. An unlimited amount of vacation and sick leave may be carried forward to the next calendar year. Upon termination of service, employees are paid for unused leave at their current rate of pay. At December 31, 2010, the St. Tammany Parish Coroner has recorded \$318,276 in compensated absences payable, of which \$141,059 is current and \$177,217 is long term.

**Fire Protection District No. 1** – Employees of Fire Protection District No. 1 are entitled to eighteen to thirty days of annual leave each year, depending on their years of service. Sick leave is granted to each regular employee for a period of not more than fifty-two weeks. The cost of current leave privileges, computed in accordance with GASB Codification Section C60 is recognized as current-year expenditure in the General Fund when leave is actually taken. Annual and sick leave cannot be carried over; therefore, there are no accumulated leave benefits required to be reported in accordance with GASB Codification Section C60.

**Fire Protection District No. 2** – It is the policy of Fire Protection District No. 2 to accrue vacation pay with the balances being carried forward from year to year. Sick leave accrues, but does not become payable upon termination or leave. Fire Protection District No. 2 records the liability for accrued vacation balances in the Government-wide financial statements. The amount recorded for compensated absences at December 31, 2010 totals \$134,692, all of which is considered current.

**Fire Protection District No. 3** – Vacation accrues at the rate of 6½ hours per two week pay period for entry level employees and 7 hours per two week pay period for those employed four or more years. Unused vacation can be accumulated and is paid upon termination or retirement. Sick leave accrues but does not become payable upon termination or retirement. At December 31, 2010, the District had recorded \$74,000 for compensated absences, all of which is current.

**Fire Protection District No. 4** – Each full time employee shall be entitled to an annual vacation of 18 days with full pay. This vacation period shall be increased one day for each year of service over 10 years, up to a maximum vacation period of 30 days, all of which shall be with full pay. Maximum accumulation of total annual leave balance of each year shall be evaluated on an annual basis by the Board of Commissioners. The Board of Commissioners will have the authority to reduce or increase the total accumulated annual hours allowed on an annual basis. Any member of the department for any cause shall not forfeit the vacation privileges herein provided for unless allowed by law.

All 24 hour shift personnel shall be entitled to 216 hours of annual vacation time with full pay. This vacation time shall be increased 12 hours each year of service over 10 years, up to a maximum of 360 hours of annual vacation time, all of which shall be with full pay.

## ST. TAMMANY PARISH GOVERNMENT

### Notes to the Financial Statements 2010

All administrative personnel shall be entitled to 160 hours of annual vacation time with full pay. This vacation time shall be increased 8.9 hours each year of service over 10 years, up to a maximum of 267 hours of annual vacation time, all of which shall be with full pay.

Employees who do not use sick leave within the calendar year will accrue 24 hours of annual leave in addition to their regular accrued annual leave in the first pay period of the following year.

The cost of current leave privileges, computed in accordance with GASB Codification Section C60, is recognized as current-year expenditure in the General Fund when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the Government-wide financial statements. The amount recorded for compensated absences at December 31, 2010 totals \$557,686, all of which is considered current.

**Fire Protection District No. 5** – Each full-time employee shall be entitled to and given, with full pay, sick leave aggregating no less than fifty-two weeks during a calendar year for any sickness or injury or incapacity not brought about by his own negligence or culpable indiscretion. No cash payment may be made for accumulated sick leave; therefore no liability is accrued at December 31, 2010.

Each full-time employee of the District, after having served one year, shall be entitled to an annual vacation of eighteen calendar days with full pay. This vacation period shall be increased one day for each year of service over ten years, up to a maximum vacation period of thirty days, all of which shall be with full pay. Unused accumulated sick and vacation leave are paid only upon approval of the Board of Commissioners. As of December 31, 2010, there were no approved compensated absences pending.

**Fire Protection District No. 9** – The District's policy is to allow employees vacation pay based on length of service. Vacation pay is cumulative with any unpaid amounts paid upon separation from the District's service. The District's full-time employees shall be entitled to and given, with full pay, sick leave aggregating no less than fifty-two (52) weeks during a calendar year for any sickness or injury or incapacity not brought about by him own negligence or culpable discretion. Sick leave is not cumulative and the employee's right to unused sick leave does not vest.

Unused accumulated sick and vacation leave are paid only upon approval of the Board of Commissioners. As of December 31, 2010, compensated absences were not material; therefore, an accrual was not made.

**Fire Protection District No. 12** – Employees are eligible for vacation leave after they have completed one year of full time service. Vacation hours and/or days earned are determined by the length of service on January 1<sup>st</sup> of each calendar year. Unused vacation hours are not permitted to be carried over to the next calendar year.

**St. Tammany Parish Library** – 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 vacation annually. Employees with greater than fifteen years of service earn 20 days of vacation annually. Upon termination of service, employees are entitled to be paid for any unused vacation leave and one-third of the accumulated sick leave. The remainder of the sick leave is forfeited upon termination, but will be paid only upon illness while in the employ of the Library. At December 31, 2010, the St. Tammany Parish Library's employees had accumulated and vested approximately \$285,433 of employee leave benefits, all of which is considered long-term and is included in the government-wide financial statements.

**Mosquito Abatement District No. 2** – 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 up to a maximum of 50 days. The cost of unused or accrued annual leave privileges, computed in accordance with GASB codification Section C60, is recognized as a current-year expenditure and corresponding long-term liability in the District's general fund when leave is earned. Full time, permanent employees are granted five days of "regular" sick leave on January 1<sup>st</sup> of each year. Three days of unused regular sick leave may be carried to the following year with a limit of ten regular sick leave days at the beginning of each year. In addition, fifteen days of "extended" sick leave is granted to each employee on January 1<sup>st</sup> of each year, and is to be used only when the employee is either hospitalized or under a doctor's care for five days or more. Unused extended sick leave cannot be carried over to the following year. Upon termination from employment, employees are not paid

**ST. TAMMANY PARISH GOVERNMENT**  
**Notes to the Financial Statements 2010**

for any unused sick leave earned during the year. At December 31, 2010, the District's employees had accumulated annual leave benefits of \$70,179, all of which is considered to be non-current.

**Recreation District No. 1** – Employees accrue vacation leave at various rates per year depending upon years of service. At the end of the year, any remaining vacation days may be carried forward to the next year upon approval of the executive director. Employees accrue sick leave at various rates per year depending upon years of service. Sick leave is cumulative, but is not paid upon termination of employment. At December 31, 2010, Recreation District No. 1 has recorded \$29,091 in compensated absences payable, all of which is considered current.

**Water District No. 2** – Employees of Water District No. 2 earn annual vacation leave based on their years of service. For one service, they earn one week of vacation leave annually. For two or more years of service, they earn two weeks of vacation leave annually. Upon termination of service, employees are paid for unused annual vacation leave. Sick leave is earned at the rate of six days per year. A maximum amount of 60 days of sick leave can be accumulated; however, all accumulated sick leave lapses upon termination. At December 31, 2010, the District had accumulated \$13,458 of employee leave, all of which is considered a current liability.

**Other Component Units** – All other discretely presented component units do not have a formal policy relating to vacation and sick leave.

**7. Long-Term Obligations**

In the government-wide financial statements, and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method.

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

**8. Fund Equity**

In the fund financial statements, governmental funds report reservations of fund balances for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balances represent tentative management plans that are subject to change. In the current year, the primary government has reserves for encumbrances, debt service, bond retirement and prepaid items in the amounts of \$19,276,855, \$6,419,484, \$4,586,120 and \$11,501, respectively.

**9. Comparative Data**

Comparative total data for the prior year have been presented only for individual enterprise funds in the proprietary fund financial statements in order to provide an understanding of the changes in the financial position and operations of these funds. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

**10. Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

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

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

The governmental fund Balance Sheet includes a reconciliation between *fund balance – total governmental funds* and *net assets – governmental activities* as reported in the government-wide Statement of Net Assets. One element of that

**ST. TAMMANY PARISH GOVERNMENT**  
**Notes to the Financial Statements 2010**

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 \$125,436,023 difference are as follows:

Accrued interest payable	\$2,111,071
Compensated absences	2,854,126
Loan payable	12,231,219
Impact fee credits due	9,522,382
Bonds payable and certificates of indebtedness	98,020,000
Premium on Bonds (amortized as reduction of interest expense)	2,167,865
Deferred charge for issuance costs (amortized over life of debt)	(1,470,640)
<i>Net adjustment to reduce fund balance – total governmental funds to arrive at net assets-governmental activities</i>	<u>\$125,436,023</u>

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

The governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances includes a reconciliation between *net changes in fund balances – total governmental funds* and changes in net assets 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.” The details of this \$7,941,230 difference are:

Capital outlay	\$20,592,266
Depreciation expense	<u>(12,651,036)</u>
<i>Net adjustment to increase net changes in fund balances – total governmental funds to arrive at changes in net assets of governmental activities</i>	<u>\$7,941,230</u>

Another element of that reconciliation states “The net effect of various miscellaneous transactions involving capital assets is to increase net assets.” This difference of \$8,609,392 includes the donation of capital assets, which consists of roadways and land, issuing impact fee credits for land, and the loss on roads undergoing complete re-construction 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 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	\$4,179,034
Purchase of land by issuing impact fee credit	5,290,412
Loss on roads	(872,142)
Capital contribution to other funds	(176,792)
Capital contribution from other funds	188,880
<i>Net adjustment to increase net changes in fund balances – total governmental funds to arrive at changes in net assets of governmental activities</i>	<u>\$8,609,392</u>

Another element of that reconciliation states “the issuance of long-term debt (e.g., bonds, leases) 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 assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.”

## ST. TAMMANY PARISH GOVERNMENT

### Notes to the Financial Statements 2010

The details of this \$2,123,937 difference are as follows:

Principal repayments:	
General Obligation Bonds	\$675,000
Sales Tax Bonds	4,490,000
Certificates of Indebtedness	15,000
Revenue Bonds	190,000
Impact Fee Credits Used	2,119,349
Issuance of Debt:	
Impact Fee Credits Issued	<u>(5,365,412)</u>
<i>Net adjustment to increase net changes in fund balances- total governmental funds to arrive at changes in net assets of governmental activities</i>	<u>\$2,123,937</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 \$2,315,555 difference are as follows:

Compensated absences	\$189,161
Accrued interest	2,111,071
Amortization of issuance costs	220,464
Amortization of premium on sales tax bonds	<u>(205,141)</u>
<i>Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net assets of governmental activities</i>	<u>\$2,315,555</u>

### III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

#### A. Budget Policy

The Parish President is required to submit to the Parish Council a proposed annual operating budget and capital budget prepared on the modified accrual basis for all general governmental activities at least ninety days prior to the beginning of each year. A budget is legally adopted for all of the Parish's governmental funds. The proposed budget ordinances were published in the official journal on September 24, 2009. They were introduced to the full Council on October 1, 2009 and the public hearing was held on December 3, 2009, at which time the ordinances were adopted.

At any time during the fiscal year, the President 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 Parish roads and bridges 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. 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.

If during the fiscal year, the President certifies that there are available for appropriation funds in excess of those estimated in a budget, the President may present a supplement to the budget for the disposition of such funds, and the Council, by ordinance, may make supplemental appropriations for the year up to the amount of such an excess in the same manner required for adoption. If at any time during the fiscal year, it appears to the President that the funds available will be insufficient to meet the amount appropriated, the President shall report to the Council without delay, indicating the estimated amount of the deficit, any remedial action taken and recommendations as to any other steps to be taken. The Council shall then take such further action, as it deems necessary to prevent a deficit.

The budgets were amended during 2010. The final amended budgets have been included in the fund financial statements. The original and final amended budgets have been included in the financial statements for the General Fund and all major

**ST. TAMMANY PARISH GOVERNMENT**  
**Notes to the Financial Statements 2010**

governmental funds. Budgetary data for the discretely presented component units are not presented in these financial statements except for Sub-Drainage District No. 1 of 3 and Recreation District No. 7.

**B. Excess of Expenditures over Appropriations**

The following individual fund of the primary government had actual expenditures over budgeted appropriations for the year ended December 31, 2010:

<b>Fund</b>	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual Amount</b>	<b>Negative Variance</b>
Grants – Community Action Agency (425)	\$ 0	\$4,317,039	\$4,339,900	(\$22,861)

The amount over budget in the Grants – Community Action Agency Fund is due to the accrual of expenditures after the final budget adjustment for Grants was prepared. The expenditures are budgeted based on the total Grant award. After the activity for the year is completed, the budget for the year is decreased by the amount that was not spent and the budget for the following year is increased by the same amount. In this instance, by the time the additional expenditures were identified, it was too late to change the budget for 2010 and only the budget for 2011 was changed.

The following component units had actual expenditures over budgeted appropriations for the year ended December 31, 2010:

<b>Component Unit</b>	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Negative Variance</b>
Drainage District No. 2	\$36,370	\$36,370	\$46,270	(\$9,900)
Drainage District No. 4	139,994	139,994	565,631	(425,637)
Fire Protection District No. 4	12,364,321	12,283,714	12,673,822	(390,108)
Fire Protection District No. 7	541,416	517,724	525,553	(7,829)
Fire Protection District No. 8	996,556	895,000	912,499	(17,499)
Fire Protection District No. 9	589,002	719,113	722,061	(2,948)
Fire Protection District No. 11	790,475	790,475	1,298,888	(508,413)
Fire Protection District No. 12	6,037,000	5,644,515	6,161,228	(516,713)
Recreation District No. 2	115,800	115,800	116,234	(434)
Recreation District No. 6	98,756	98,756	102,181	(3,425)
Recreation District No. 12	321,450	312,246	321,550	(9,304)

**C. Fund Deficits**

**Component Units** – One component unit is reporting a deficit in net assets. Sewerage District No. 4 is reporting a deficit in net assets of \$123,531.

**IV. DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

At December 31, 2010, the Parish has cash and cash equivalents (book balances) totaling \$62,007,892 as follows:

	<b>Primary Government</b>
Non-Interest Bearing Demand Deposits	\$ 1,017,013
Interest-Bearing Demand Deposits	60,990,374
Other	505
Total	<u>\$62,007,892</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 market 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 to it. The Parish does not have a deposit policy for custodial credit risk. As of December 31, 2010, \$63,880,043 of the primary

**ST. TAMMANY PARISH GOVERNMENT**  
**Notes to the Financial Statements 2010**

government's bank balance of \$64,127,278 was exposed to custodial credit risk by being uninsured and collateralized by securities held by the Federal Reserve Bank in the pledging bank's name.

As of December 31, 2010, the Parish had the following investments that are in an internal investment pool:

<b><u>Investment</u></b>	<b><u>Maturity Date</u></b>	<b><u>Fair Value</u></b>
Certificate of Deposit	01/12/11	\$ 175,000
Certificate of Deposit	02/17/11	2,000,000
Certificate of Deposit	02/17/11	2,000,000
Federal Farm Credit Bank	02/01/11	3,011,400
Federal Farm Credit Bank	07/15/11	2,544,750
Federal Farm Credit Bank	01/17/12	2,032,600
Federal Farm Credit Bank	03/01/12	3,004,800
Federal Farm Credit Bank	02/19/13	3,025,800
Federal Farm Credit Bank	05/06/13	2,766,225
Federal Farm Credit Bank	01/21/14	3,003,600
Federal Farm Credit Bank	03/24/14	3,014,700
Federal Farm Credit Bank	04/07/14	3,018,000
Federal Farm Credit Bank	05/13/14	2,772,000
Federal Farm Credit Bank	12/01/14	2,989,500
Federal Home Loan Bank	01/21/11	3,002,100
Federal Home Loan Bank	01/21/11	1,501,050
Federal Home Loan Bank	02/28/11	3,504,900
Federal Home Loan Bank	06/10/11	3,067,500
Federal Home Loan Bank	08/19/11	4,128,000
Federal Home Loan Bank	09/09/11	2,047,200
Federal Home Loan Bank	11/15/11	2,598,000
Federal Home Loan Bank	02/15/12	2,616,750
Federal Home Loan Bank	04/16/12	2,709,597
Federal Home Loan Bank	05/30/12	3,024,900
Federal Home Loan Bank	06/08/12	3,626,047
Federal Home Loan Bank	07/27/12	2,967,668
Federal Home Loan Bank	08/22/12	3,005,400
Federal Home Loan Bank	09/14/12	2,147,200
Federal Home Loan Bank	10/30/12	3,055,200
Federal Home Loan Bank	12/14/12	3,240,600
Federal Home Loan Bank	04/19/13	3,016,200
Federal Home Loan Bank	06/14/13	2,135,200
Federal Home Loan Bank	08/19/13	2,031,200
Federal Home Loan Bank	08/19/13	4,570,200
Federal Home Loan Bank	09/13/13	2,082,400
Federal Home Loan Bank	10/18/13	2,672,461
Federal Home Loan Bank	11/27/13	2,764,677
Federal Home Loan Bank	01/27/14	2,469,500
Federal Home Loan Bank	05/29/14	2,636,751
Federal Home Loan Bank	06/13/14	2,070,600
Federal Home Loan Bank	11/10/14	2,958,300
Federal Home Loan Bank	10/28/15	3,868,800
Federal Home Loan Bank	11/24/15	2,406,250
Federal Home Loan Bank	12/22/15	2,985,300
Federal Home Loan Mortgage Corp.	04/08/13	2,012,400
Federal National Mortgage Assoc.	04/15/11	3,042,300
Federal National Mortgage Assoc.	10/15/11	3,109,800
Federal National Mortgage Assoc.	01/28/13	3,003,900
Federal National Mortgage Assoc.	07/29/13	2,352,209
Federal National Mortgage Assoc.	12/30/13	3,000,810
		<hr/>
		\$136,789,745

**ST. TAMMANY PARISH GOVERNMENT**  
**Notes to the Financial Statements 2010**

The difference of \$504,051 between the investment balance on the Statement of Net Assets and this listing is due to Sub-Drainage Dist. No. 1 of 3 and Recreation Dist. No. 7 taking part in the Parish's investment pool.

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

*Interest Rate Risk.* The Parish does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

*Credit Risk.* State law 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 of 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

The Parish has no investment policy that would further limit its investment choices.

*Concentration of Credit Risk.* The Parish places no limit on the amount the Parish may invest in any one issuer. The Parish's investment in the Federal Home Loan Bank, Federal Farm Credit Bank, Federal National Mortgage Association, Federal Home Loan Mortgage Corporation, and certificates of deposit 62%, 23%, 11%, 1% and 3%, respectively.

**B. Receivables**

The primary government's receivables of \$55,878,753 at December 31, 2010, are as follows:

Class of Receivable	Taxes			Inter-Governmental	Interest	Other	Total
	Ad valorem/ Parcel Fees	Sales and Use Tax	Other Tax				
General Fund	\$ 3,927,504	\$ -	\$446,405	\$ 634,222	\$52,268	\$409,497	\$5,469,896
Library	8,043,413	-	-	146,607	-	-	8,190,020
Parish Road Maintenance	-	6,122,823	-	371,621	65,817	154,146	6,714,407
STP Jail	-	1,719,603	-	-	-	-	1,719,603
Justice Complex	-	1,719,603	-	-	22,917	500	1,743,020
STP Coroner	5,083,200	-	-	92,651	65	-	5,175,916
Capital Imp.Roads-General	-	-	-	26,364	179,102	-	205,466
Disaster Relief	-	-	-	7,595,527	37,867	-	7,633,394
Non-major Special Revenue	10,236,966	288,505	-	3,283,560	54,176	567,231	14,430,438
Non-major Debt Service	-	-	-	-	6,876	-	6,876
Non-major Capital Projects	-	-	-	3,151,798	374,027	-	3,525,825
Enterprise Funds	-	-	-	-	22,403	756,132	778,535
Internal Service Funds	-	-	-	128,779	100,156	56,422	285,357
Total	\$27,291,083	\$9,850,534	\$446,405	\$15,431,129	\$915,674	\$1,943,928	\$55,878,753



**ST. TAMMANY PARISH GOVERNMENT**  
**Notes to the Financial Statements 2010**

**C. Capital Assets**

Depreciation expense of \$12,651,036 for the year ended December 31, 2010, was charged to the following governmental functions:

<b>Governmental Activities:</b>	
General government	\$1,453,349
Public safety	1,189,184
Highways and streets	9,596,263
Sanitation	26,314
Health and welfare	87,481
Cultural and recreation	295,437
Economic development	3,008
Total depreciation expense – governmental activities	<u>\$12,651,036</u>
<b>Business-type activities:</b>	
Property Management	\$146,858
Utility Operations	2,316,788
Total depreciation expense – business type activities	<u>\$2,463,646</u>

Capital assets and depreciation activity as of and for the year ended December 31, 2010, for the primary government are as follows:

<b>Primary Government</b>	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Re-classes</b>	<b>Ending Balance</b>
<b><u>Governmental activities:</u></b>					
Capital assets, not being depreciated:					
Land	\$37,646,837	\$6,462,769	\$ -	\$ -	\$44,109,606
Land Imp-non-exhaustible	107,122	-	-	-	107,122
Construction in progress	7,251,542	2,322,419	-	(1,035,983)	8,537,978
Infrastructure:					
Land	8,131,125	802,021	-	(461,777)	8,471,369
Land improvements-non-exhaustible	3,141,072	506,741	-	461,777	4,109,590
Construction in progress	2,986,488	14,549,477	-	(10,251,431)	7,284,534
<i>Total capital assets, not being depreciated</i>	<u>59,264,186</u>	<u>24,643,427</u>	<u>-</u>	<u>(11,287,414)</u>	<u>72,620,199</u>
Capital Assets being depreciated:					
Land Improvements	4,177,446	10,577	-	632,658	4,820,681
Buildings	81,177,634	-	-	232,719	81,410,353
Building Improvements	3,036,650	-	-	19,012	3,055,662
Water and Sewer Systems	156,279	25,198	-	(25,198)	156,279
Vehicles	3,037,457	75,164	-	1,004,437	4,117,058
Machinery and equipment	18,474,220	245,243	-	3,335	18,722,798
Office/Other equipment	5,971,781	1,113,576	-	168,005	7,253,362
Infrastructure:					
Roads	223,817,326	3,948,527	(1,804,394)	7,950,577	233,912,036
Other	11,179,356	-	-	2,300,854	13,480,210
<i>Total capital assets being depreciated</i>	<u>351,028,149</u>	<u>5,418,285</u>	<u>(1,804,394)</u>	<u>12,286,399</u>	<u>366,928,439</u>
Less accumulated depreciation for:					
Land Improvements	(651,083)	(225,101)	-	-	(876,184)
Buildings	(17,642,392)	(2,032,872)	-	-	(19,675,264)
Building Improvements	(312,097)	(143,196)	-	-	(455,293)
Water and Sewer Systems	(90,642)	(6,251)	-	-	(96,893)
Vehicles	(2,455,675)	(240,861)	-	(857,540)	(3,554,076)
Machinery and equipment	(13,653,902)	(1,268,705)	-	(3,335)	(14,925,942)
Office/Other equipment	(3,833,151)	(527,374)	-	(126,022)	(4,486,547)
Infrastructure:					
Roads	(65,286,691)	(7,797,777)	932,252	-	(72,152,216)
Other	(2,271,968)	(408,899)	-	-	(2,680,867)
Total accumulated depreciation	<u>(106,197,601)</u>	<u>(12,651,036)</u>	<u>932,252</u>	<u>(986,897)</u>	<u>(118,903,282)</u>
<i>Total capital assets being depreciated, net</i>	<u>244,830,548</u>	<u>(7,232,751)</u>	<u>(872,142)</u>	<u>11,299,502</u>	<u>248,025,157</u>

**ST. TAMMANY PARISH GOVERNMENT**  
**Notes to the Financial Statements 2010**

<b>Primary Government (Continued)</b>	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Re-classes</b>	<b>Ending Balance</b>
<b><u>Internal Service Funds:</u></b>					
Land	1,718,617	-	-	-	1,718,617
Land Improvements	502,573	-	-	-	502,573
Buildings	11,625,440	-	-	-	11,625,440
Building Improvements	4,192,222	-	-	45,363	4,237,585
Vehicles	1,156,246	14,685	-	(1,004,437)	166,494
Machinery and equipment	3,335	-	-	(3,335)	-
Office/Other Equipment	965,415	82,985	-	(168,005)	880,395
Subtotal	20,163,848	97,670	-	(1,130,414)	19,131,104
Less accumulated depreciation for:					
Land Improvements	(86,422)	(25,129)	-	-	(111,551)
Buildings	(4,583,182)	(293,538)	-	-	(4,876,720)
Building Improvements	(459,892)	(206,079)	-	-	(665,971)
Vehicles	(905,183)	(107,780)	-	857,540	(155,423)
Machinery and equipment	(3,335)	-	-	3,335	-
Office/Other Equipment	(762,096)	(60,520)	-	126,022	(696,594)
Subtotal	(6,800,110)	(693,046)	-	986,897	(6,506,259)
<b>Total capital assets Internal Srvc Activities, net</b>	<b>13,363,738</b>	<b>(595,376)</b>	<b>-</b>	<b>(143,517)</b>	<b>12,624,845</b>
<b>Total capital assets Governmental Activities, net</b>	<b>\$317,458,472</b>	<b>\$16,815,300</b>	<b>(\$872,142)</b>	<b>(\$131,429)</b>	<b>\$333,270,201</b>
<b><u>Business-type activities:</u></b>					
Land	\$227,557	\$496,907	\$ -	(\$148,897)	\$575,567
Construction in progress	650,931	90,500	-	(650,931)	90,500
Land Improvements	11,211	-	-	-	11,211
Buildings	5,428,515	-	-	(29,007)	5,399,508
Building Improvements	196,245	-	-	40,292	236,537
Vehicles	27,995	178,139	-	-	206,134
Machinery and equipment	62,741	173,020	-	-	235,761
Infrastructure:					
Sewer equipment, lines and pumps	6,609,673	22,861,934	-	2,253,838	31,725,445
Water equipment, lines and wells	5,294,055	12,881,844	-	(1,333,866)	16,842,033
Subtotal	18,508,923	36,682,344	-	131,429	55,322,696
Less accumulated depreciation for:					
Land Improvements	(3,317)	(560)	-	-	(3,877)
Buildings	(1,442,718)	(135,354)	-	-	(1,578,072)
Building Improvements	(21,198)	(12,039)	-	-	(33,237)
Vehicles	(18,663)	(95,665)	-	-	(114,328)
Machinery and equipment	(33,345)	(112,548)	-	-	(145,893)
Infrastructure:					
Sewer equipment, lines and pumps	(2,787,857)	(1,583,165)	-	(169,648)	(4,540,670)
Water equipment, lines and wells	(971,863)	(524,315)	-	169,648	(1,326,530)
Subtotal	(5,278,961)	(2,463,646)	-	-	(7,742,607)
<b>Total capital assets Business-type Activities, net</b>	<b>\$13,229,962</b>	<b>\$34,218,698</b>	<b>\$ -</b>	<b>131,429</b>	<b>\$47,580,089</b>
<b>Total Capital Assets - Primary Government, net</b>	<b>\$330,688,434</b>	<b>\$51,033,998</b>	<b>(\$872,142)</b>	<b>\$ -</b>	<b>\$380,850,290</b>

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

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. Capital assets related to buildings, but funded through capital project funds were re-classed to the internal service fund that accounts for the operations of the building. The internal

**ST. TAMMANY PARISH GOVERNMENT**  
**Notes to the Financial Statements 2010**

service fund used to account for Public Works Administration (504) was closed as of December 31, 2010 into the Parish Road Maintenance fund (015). The assets were reclassified (transferred) from Internal Service Funds to Governmental Activity general capital assets totaling \$188,880, net of depreciation.

Capital assets and depreciation activity for the year ended December 31, 2010, for the component units are as follows:

<b>Discretely presented component units</b>	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
Capital assets, not being depreciated				
Land	\$8,435,648	\$485,267	\$ -	\$8,920,915
Construction in progress	2,182,407	4,061,032	(182,828)	6,060,611
<i>Total capital assets, not being depreciated</i>	<i>10,618,055</i>	<i>4,546,299</i>	<i>(182,828)</i>	<i>14,981,526</i>
Capital assets being depreciated				
Buildings and improvements	53,048,758	1,875,314	(38,100)	54,885,972
Sewer/Water plant, equipment & improvements	4,692,880	78,035	-	4,770,915
Machinery and equipment	24,962,171	1,543,649	(95,888)	26,409,932
Aircraft and related equipment	1,137,333	-	-	1,137,333
Vehicles	10,507,858	452,744	(188,929)	10,771,673
Furniture and equipment	3,912,760	408,619	-	4,321,379
Infrastructure	4,886,055	263,516	-	5,149,571
Books	8,417,616	649,682	(908,860)	8,158,438
<i>Total capital assets being depreciated</i>	<i>111,565,431</i>	<i>5,271,559</i>	<i>(1,231,777)</i>	<i>115,605,213</i>
Less accumulated depreciation for:				
Buildings	(11,802,043)	(1,845,723)	-	(13,647,766)
Sewer/Water plant, equipment & improvements	(2,847,302)	(120,996)	-	(2,968,298)
Machinery and equipment	(13,337,858)	(1,862,045)	85,010	(15,114,893)
Aircraft and related equipment	(712,125)	(77,922)	-	(790,047)
Vehicles	(5,338,015)	(736,375)	128,612	(5,945,778)
Furniture and equipment	(2,222,685)	(375,530)	-	(2,598,215)
Infrastructure	(864,300)	(168,463)	-	(1,032,763)
Books	(7,152,165)	(633,798)	908,860	(6,877,103)
<i>Total accumulated depreciation</i>	<i>(44,276,493)</i>	<i>(5,820,852)</i>	<i>1,122,482</i>	<i>(48,974,863)</i>
<i>Total capital assets being depreciated, net</i>	<i>67,288,938</i>	<i>(549,293)</i>	<i>(109,295)</i>	<i>66,630,350</i>
<i>Total capital assets, net</i>	<i>\$77,906,993</i>	<i>\$3,997,006</i>	<i>(\$292,123)</i>	<i>\$81,611,876</i>

**D. Contractual Commitments**

**Primary Government**

The Parish had active projects as of December 31, 2010. At year-end, the commitments with contractors are as follows:

<b>Project Name</b>	<b>Expenditures to Date</b>	<b>Remaining Commitment</b>
Twin Span Fishing Pier	\$ 19,300	\$ -
I-12 Service Rd Lateral	24,840	178,207
Abita Airport Improvements	68	329,666
Labarre St. Detention Pond/Drainage Imp	40	46,225
Bayou Chinchuba Detention Pond	4,093	35,457
Cypress Bayou Detention Pond	2,400	43,825
Tantella Ranch Rd Extention	19,600	-
Covington Bypass	1,417,305	1,705,993
Brewster Rd Extension	412,046	-
Harrison Ave Extension	51,110	-
Voters Rd at Hwy 433	77,240	-
Alton Sewer Upgrades	593,973	43,167
District No. 5 Improvements	75,787	1,295
Woodridge Drainage	465,038	16,535
Commercial Square Drainage	85,638	-
Parc Du Lac Weir	11,330	-
Pearl Acres Rd Improvements	960,188	380,735
Greenleaves Z Wall Repair	233,480	-
Rosedown Way & Camden Ct Drainage	28,825	12,650
District No. 1 Road Improvements	68	568,269
District No. 3 Road Improvements	235,110	637,925

**ST. TAMMANY PARISH GOVERNMENT**  
Notes to the Financial Statements 2010

(Continued)

<b>Project Name</b>	<b>Expenditures to Date</b>	<b>Remaining Commitment</b>
District No. 2 Road Improvements	619,922	79,315
2010 Parish-wide Maintenance Overlays	733,184	715,309
District No. 9 Road Improvements	128,533	103,617
Haas Rd. Widening	329,461	945,836
District Nos. 8, 12, & 14 Road Imp.	156,751	30,229
District No. 11 Road Improvements	209,588	-
Carey Rd Drainage	68	58,540
District No. 5 Road Improvements	78,800	204,595
Cherokee Rose Lane Improvements	34,760	38,384
Timber Brand Pond/Bulkhead Imp.	24,379	-
Lake Village Drainage	68	106,263
Country Club Drive Drainage	251,541	-
Towers Building Renovation	7,039,941	333,599
Madisonville Library	259,719	-
Justice Center Elevator-Enclosed	49,428	5,492
Justice Center Parking Garage	601,052	306,670
Caretakers Cottage/Administration Bldg	96,000	232,759
Restrooms at Trace Koop	60,298	-
Park and Ride Hwy 434	48,676	46,128
Lee Rd. Generator	50,881	-
Clearwood Generator	49,391	-
DHH Building Generator	282,592	-
East St. Tammany WWTP Design	52,500	297,500
LA 22 Pump Station/Force Main	38,000	152,000
<b>Total</b>	<b>\$15,913,012</b>	<b>\$7,656,185</b>

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

**E. Inter-fund Transfers, Receivables and Payables**

Inter-fund transfers:

		<b>Fund Transferred to</b>								
		<b>General Fund</b>	<b>Parish Road Mtc.</b>	<b>Capital Imp. -General</b>	<b>Non-major Special Revenue</b>	<b>Non-major Debt Service</b>	<b>Non-major Capital Projects</b>	<b>STP State Building (1)</b>	<b>Utility Operations (1)</b>	<b>Total</b>
<b>Fund Transferred from</b>	<b>General Fund</b>	\$ -	-	\$ -	\$131,154	\$ -	\$41,000	\$73,213	\$ -	\$245,367
	<b>Library</b>	-	-	-	-	398,794	-	-	-	398,794
	<b>Parish Road Mtc.</b>	200,000	-	2,000,000	40,000	3,519,692	8,000,000	-	-	13,759,692
	<b>STP Jail</b>	-	-	-	-	1,517,300	-	-	-	1,517,300
	<b>Justice Center</b>	728,788	-	-	-	3,417,100	40,000	-	-	4,185,888
	<b>STP Coroner</b>	-	-	-	-	1,024,975	-	-	-	1,024,975
	<b>Non-major Special Rev.</b>	152,061	399,838	129,123	115,582	15,689	3,333,778	-	54	4,146,125
	<b>Non-major Debt Service</b>	-	-	-	399	-	554	-	-	953
	<b>Non-major Capital Proj</b>	-	-	242,060	-	-	1,014,320	-	-	1,256,380
	<b>Utility Operations (1)</b>	-	-	-	-	341,124	1,000	-	-	342,124
	<b>Internal Service</b>	-	-	59,000	21,948	-	286,000	-	-	366,948
<b>Total</b>		<b>\$1,080,849</b>	<b>\$399,838</b>	<b>\$2,430,183</b>	<b>\$309,083</b>	<b>\$10,234,674</b>	<b>\$12,716,652</b>	<b>\$73,213</b>	<b>\$ 54</b>	<b>\$27,244,546</b>

(1) Business Type Activities

**ST. TAMMANY PARISH GOVERNMENT**  
**Notes to the Financial Statements 2010**

The primary reasons for the transfers are to fund capital projects and debt service from the appropriate revenue source. Transfers are also made to fund matching requirements for grants.

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, 2010, is as follows:

		<b>Due to Fund</b>		<b>Total</b>
		General Fund (010)*	Risk Management(580)	
<b>Due from Fund</b>	Grant - Flood Hazard Mitigation (402)	\$95,853	\$264,061	\$359,914
	Grant - Dept. of Justice (404)	-	422,690	422,690
	Grants - Other (411)	-	1,073	1,073
	Grants - Coastal (418)	-	736	736
	Grants - Community Action Agency (425)	-	225,571	225,571
	Grants - Tammany Trace (430)	-	27,397	27,397
	Grants - Airport (440)	-	6,005	6,005
	<b>Total</b>	\$95,853	\$947,533	\$1,043,386

\*Major Fund

Due to/from primary government and component units:

Due to/from primary government and component units.									
		Receivable Entity							
		Primary Government			Component Units				
		Parish Road Mtc.	Capital Imp. Drainage	Risk Mgmt.	St. Tammany Parish Library	St. Tammany Parish Coroner	Sewerage District No. 1	Sewerage District No. 4	Total
Payable Entity	Communications Dist. No. 1	\$ 39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39
	Drainage District No. 4	-	17,856	-	-	-	-	-	17,856
	Water District No. 3	-	-	-	-	-	10,921	46,439	57,360
	St. Tammany Parish Library	-	-	6,433	-	-	-	-	6,433
	Primary Gov.– STP Coroner	-	-	-	-	4,969,522	-	-	4,969,522
	Primary Gov.– STP Library	-	-	-	8,141,092	-	-	-	8,141,092
	Total	\$ 39	\$17,856	\$6,433	\$8,141,092	\$4,969,522	\$10,921	\$46,439	\$13,192,302

**F. Accounts, salaries and other payables**

The payables of \$24,193,718 at December 31, 2010 for the primary government are as follows:

	<b>Salaries</b>	<b>Accounts</b>	<b>Other</b>	<b>Total</b>
General Fund (010)	\$ 334,141	\$1,302,985	\$ 133,780	\$1,770,906
Library (013)	-	-	267,577	267,577
Parish Road Maintenance (015)	430,368	799,645	57,201	1,287,214
STP Jail (034)	-	1,719,603	-	1,719,603
Justice Complex (037)	15,130	222,697	10,275	248,102
Capital Street Impr-General (300)	2,900	1,288,469	216,001	1,507,370
Disaster Relief (319)	5,425	4,981,235	1,121,540	6,108,200
Non-major special revenues funds	171,608	5,419,702	540,256	6,131,566
Non-major capital project funds	-	2,863,033	863,310	3,726,343
Internal service funds	178,915	318,060	187,500	684,475
STP State Complex (526)	-	35,385	-	35,385
Utility Operations (622,623)	85,218	621,759	-	706,977
<b>Total</b>	\$1,223,705	\$19,572,573	\$3,397,440	\$24,193,718

**G. Leases**

**Operating Leases**

**Business Type Activities**

**Water District No. 2** entered into a ten-year lease for office space commencing on January 1, 2002 with monthly payments of \$966. Rental expense totaled \$11,592 for the year ended December 31, 2010. The future lease payments will be \$11,592 annually through 2012.

**ST. TAMMANY PARISH GOVERNMENT**  
**Notes to the Financial Statements 2010**

**Governmental Type Activities**

**The St. Tammany Parish Coroner's** office entered into a 36 month lease for office space in January of 2007. After the expiration, the lease continued on a month-to-month basis and provides for quarterly rental payments of \$10,335. Office equipment was leased on a month-to-month basis with the total lease expense for the year ended December 31, 2010 of \$5,520.

**The St. Tammany Parish Library** leases the Causeway branch in Mandeville, the Black River Branch, its new reference center, 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, 2010 was \$193,960. Future minimum lease payments for 2011, 2012, 2013 and 2014 are \$201,744, \$184,662, \$167,088, and \$107,496, respectively. The total future lease payments will be \$660,990.

**Mosquito Abatement District No. 2** 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 \$18,713.

On March 29, 1996, the Mosquito Abatement District entered into a ten-year operating lease with the City of Slidell for the land on which its "old" airplane hangar was located. On December 2, 1997, the District amended the original lease to extend the term to an additional ten years, which will expire on March 29, 2016. The lease provides for an annual rental of \$2,600, which the District paid in 2010.

After an extensive bidding process and with the approval of the City of Slidell, the Mosquito District entered into an operating sublease for its old airplane hangar with an unrelated private company beginning on January 29, 2010, and extending until March 1, 2016. The sublease provides for monthly rental payment to the District of \$1,010, plus \$695.50 per quarter, which reimburses the District for its quarterly lease payment to the City of Slidell. The lessee is responsible for maintaining all necessary and required insurances as per the lease agreement. Payments received by the District during the year totaled \$13,805.

**Fire Protection District No. 12** leases storage space in Abita Springs, LA under an operating lease agreement. The term of the lease is \$450 per month for one year commencing September 1, 2009 and ending August 31, 2010. Upon expiration of this lease, the leased space is being rented on a month to month basis at a rate commensurate with the rate per the expired lease. There are no future minimum lease payments required under this lease as of December 31, 2010.

On December 15, 2010, the District entered into an agreement to lease a building which is to be used for the purpose of providing space to perform maintenance and repair work to its fire trucks and other related equipment. The term of the lease is for a period of one month commencing on January 1, 2011 and ending January 31, 2011 at a rate of \$2,500 per month. The terms of the lease allow for the continuation of the lease on a month-to-month basis until cancelled by either party.

**Recreation District No. 1** entered into a lease for land with the State of Louisiana dated September 1, 2005 for a term of ten years, which was an extension of an earlier lease. The lease is renewable every ten years, provided the District makes substantial improvements to the park during each term. The lease is accounted for as an operating lease whereby rental payments are recorded as operating expenditures when paid. The total payment on this lease was \$9,261 for the year ended December 31, 2010. Due to the variable terms of the lease, a schedule of future payments cannot be presented at this time.

**Capital Leases**

**Fire Protection District No. 2** entered into a capital lease on April 2, 2007 for equipment. Annual installments of \$127,903 are due beginning April 2, 2008 and ending April 2, 2012 with an interest rate of 4.75%.

**Fire Protection District No. 5** entered into a capital lease for the acquisition of fire protection equipment. This lease agreement qualifies as a capital lease for accounting purposes and therefore, has been recorded at the present value of its future minimum lease payments as of the inception date. The book value of the leased equipment was \$290,507 at December 31, 2010.

**Fire Protection District No. 11** is obligated under a capital lease for equipment.

**ST. TAMMANY PARISH GOVERNMENT**  
**Notes to the Financial Statements 2010**

The following is a summary of future minimum lease payments and the present value of the net minimum lease payments as of December 31, 2010 for the capital leases of component units:

<u>Year</u>	<u>FPD No. 2</u>	<u>FPD No. 5</u>	<u>FPD No.11</u>	<u>Total</u>
2011	\$127,903	\$71,804	\$112,774	\$312,481
2012	127,903	36,466	112,774	277,143
2013	-	36,466	112,774	149,240
2014	-	36,466	102,905	139,371
2015	-	36,466	56,954	93,420
2016-2020	-	218,790	284,769	503,559
Total minimum lease payments	255,806	436,458	782,950	1,475,214
Less interest	(17,137)	(124,128)	(107,972)	(249,237)
Present value of minimum lease payments	\$238,669	\$312,330	\$674,978	\$1,225,977

The difference of \$189,314 between the present value of minimum lease payments on the above schedule and the total in Note H. of Capital leases and Notes Payable is due to the investment in the communication system by Fire Protection District No. 1 (\$165,538) and the notes payable for Fire Protection District No. 13 (\$23,776) as explained in Note H. below.

#### **H. Long-term Debt**

The Parish has issued debt for the following purposes:

- 1) Sales Tax Bonds – for parish road maintenance, to construct a jail addition and to construct the Justice Complex.
- 2) Certificates of Indebtedness – to fund operations and expansions and to fund drainage and road projects.
- 3) General Obligation Bonds – to acquire and construct facilities for the St. Tammany Parish Coroner’s office and the St. Tammany Parish Library.
- 4) Revenue Bonds – to acquire a sewer and water facility.
- 5) Impact Fee Credits – to fund infrastructure projects.

The following is a summary of the long-term obligation transactions for the year ended December 31, 2010:

<b>Primary Government</b>				
	<b>Long-term Obligations at 12/31/09</b>	<b>Additions</b>	<b>Deductions</b>	<b>Long-term Obligations at 12/31/10</b>
<b>General Obligation Bonds</b>	\$16,480,000	\$ -	(\$675,000)	\$15,805,000
<b>Sales Tax Bonds</b>	82,895,000	-	(4,490,000)	78,405,000
<b>Unamortized Premium on Bonds</b>	2,373,006	-	(205,141)	2,167,865
<b>Certificates of Indebtedness</b>	15,000	-	(15,000)	-
<b>Community Disaster Loan</b>	12,231,219	-	-	12,231,219
<b>Revenue Bonds</b>	4,000,000	-	(190,000)	3,810,000
<b>Utility Revenue Bonds</b>	-	41,456,886	-	41,456,886
<b>Compensated Absences</b>	2,664,965	1,679,867	(1,490,706)	2,854,126
<b>Impact Fee Credits</b>	6,276,319	5,365,412	(2,119,349)	9,522,382
<b>Claims Payable</b>	2,053,250	102,572	(102,572)	2,053,250
<b>Payable to PEHP</b>	640,044	52,821	(10,315)	682,550
<b>Health Plan Payable Retirees</b>	1,017,968	1,188,072	(594,036)	1,612,004
	\$130,646,771	\$49,845,630	(\$9,892,119)	\$170,600,282

**ST. TAMMANY PARISH GOVERNMENT**  
**Notes to the Financial Statements 2010**

The individual issues are as follows:

	<b>Bond</b>	<b>Original Issue Date</b>	<b>Interest Rate</b>	<b>Final Payment Due</b>	<b>Principal Outstanding</b>	<b>Source of Funds</b>
<b>General Obligation</b>	Limited Tax Revenue Bonds, Series 2009	01/01/09	4.75% to 6.5%	03/01/25	\$7,680,000	Ad valorem tax
	Limited Tax Revenue Bonds, Series 2008	07/01/08	4.0% to 4.25%	03/01/25	4,655,000	Ad valorem tax
	Limited Tax Revenue Bonds, Series 2006	07/01/06	4.125% to 6.0%	03/01/25	3,470,000	Ad valorem tax
<b>Sales Tax</b>	Sales Tax Bonds Series 2006 (Jail)	11/30/06	4.0% to 5.0%	04/01/18	10,235,000	¼% sales tax
	Sales Tax Bonds Series 2006 (Justice Complex)	11/30/06	4.0% to 5.0%	04/01/18	22,525,000	¼% sales tax
	Sales Tax Bonds Sales Tax District No. 3 Series 2006	06/01/06	4.25% to 5.0%	06/01/31	45,645,000	2% sales tax
<b>Other</b>	Revenue Bonds, Series 2009	05/01/09	3.87%	05/01/24	3,810,000	Excess Revenues
	Community Disaster Loan	12/21/05	2.70%	12/21/15	12,231,219	General Revenues
	Utility Revenue Bonds, Series 2010A	04/21/10	.95%	06/01/30	86,886	Net Revenues of the System
	Utility Revenue Bonds, Series 2010B	03/02/10	2.0% to 5.5%	08/01/44	41,370,000	Net Revenues of the System
	Total				\$151,708,105	

The primary government has accumulated \$11,005,604 in the debt service funds for future debt requirements.

The following is a summary of the current (due in one year or less) and the long-term (due in more than one year) portions of long-term obligations, excluding premiums or discounts, as of December 31, 2010:

	<b>Current portion</b>	<b>Long-term portion</b>	<b>Total</b>
General Obligation Bonds	\$ 715,000	\$15,090,000	\$15,805,000
Sales Tax Bonds	4,700,000	73,705,000	78,405,000
Community Disaster Loan	1,311,864	10,919,355	12,231,219
Revenue Bonds	200,000	3,610,000	3,810,000
Utility Revenue Bonds	5,000	41,451,886	41,456,886
Compensated Absences	1,490,706	1,363,420	2,854,126
Impact Fee Credits	-	9,522,382	9,522,382
Total general long-term obligations	\$8,422,570	\$155,662,043	\$164,084,613

In prior years, the General Fund and the Road Maintenance Fund were the two governmental funds primarily used to liquidate the liability for compensated absences.

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, 2010, the statutory limit is \$157,373,941 and the Parish has \$15,805,000 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 GOVERNMENT

## Notes to the Financial Statements 2010

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

<b>Primary Government</b>				
	<b>Year Ending December 31</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>General Obligation Bonds</b>	2011	\$715,000	\$710,369	\$1,425,369
	2012	755,000	675,753	1,430,753
	2013	795,000	640,138	1,435,138
	2014	835,000	602,813	1,437,813
	2015	880,000	564,025	1,444,025
	2016-2020	5,155,000	2,176,635	7,331,635
	2021-2025	6,670,000	1,813,484	8,483,484
<b>Sales Tax Bonds</b>	2011	4,700,000	3,663,225	8,363,225
	2012	4,930,000	3,457,925	8,387,925
	2013	5,160,000	3,242,750	8,402,750
	2014	5,395,000	3,004,050	8,399,050
	2015	5,675,000	2,740,025	8,415,025
	2016-2020	22,675,000	9,656,975	32,331,975
	2021-2025	11,510,000	6,088,250	17,598,250
	2026-2030	14,895,000	2,805,125	17,700,125
	2031	3,465,000	86,625	3,551,625
<b>Revenue Bonds</b>	2011	200,000	143,577	343,577
	2012	205,000	135,740	340,740
	2013	215,000	127,613	342,613
	2014	225,000	119,099	344,099
	2015	240,000	110,101	350,101
	2016-2020	1,375,000	399,287	1,774,287
	2021-2024	1,350,000	107,199	1,457,199
<b>Utility Revenue Bonds</b>	2011	5,000	1,978,250	1,983,250
	2012	5,000	1,978,203	1,983,203
	2013	5,000	1,978,155	1,983,155
	2014	660,000	1,978,107	2,638,107
	2015	675,000	1,964,960	2,639,960
	2016-2020	3,775,000	9,425,940	13,200,940
	2021-2025	4,640,000	8,560,502	13,200,502
	2026-2030	5,716,886	7,468,321	13,185,207
	2031-2035	7,250,000	5,920,125	13,170,125
	2036-2040	9,385,000	3,788,250	13,173,250
	2041-2044	9,340,000	1,196,250	10,536,250
<b>Community Disaster Loan</b>	2011	1,311,864	1,604,693	2,916,557
	2012	2,621,735	294,823	2,916,558
	2013	2,692,521	224,036	2,916,557
	2014	2,765,219	151,338	2,916,557
	2015	2,839,880	76,677	2,916,557
<b>Total</b>		<b>\$151,708,105</b>	<b>\$91,659,413</b>	<b>\$243,367,518</b>

**ST. TAMMANY PARISH GOVERNMENT**  
**Notes to the Financial Statements 2010**

**Component Units** – The following is a summary of long-term debt transactions for the component units for the year ended December 31, 2010.

**Component Units**

	<b>Long-term Obligations at 12/31/09</b>	<b>Additions</b>	<b>Deductions</b>	<b>Long-term Obligations at 12/31/10</b>
<b>General Obligation Bonds</b>	\$22,243,000	\$3,300,000	(\$1,549,000)	\$23,994,000
<b>Certificates of Indebtedness</b>	12,738,000	185,000	(1,875,000)	11,048,000
<b>Compensated Absences</b>	1,497,241	1,095,258	(1,109,684)	1,482,815
<b>Capital leases, Notes payable</b>	1,149,421	517,269	(251,399)	1,415,291
<b>Community Disaster Loan</b>	7,413,659	-	(5,145,439)	2,268,220
<b>Revenue Bonds</b>	649,000	-	(64,000)	585,000
	\$45,690,321	\$5,097,527	(\$9,994,522)	\$40,793,326

The following is a summary of the current (due in one year or less) and the long-term (due in more than one year) portions of long-term obligations as of December 31, 2010:

	<b>Current Portion</b>	<b>Long-term Portion</b>	<b>Total</b>
General Obligation Bonds	\$1,719,000	\$22,275,000	\$23,994,000
Certificates of Indebtedness	1,942,000	9,106,000	11,048,000
Compensated Absences	949,986	532,829	1,482,815
Capital leases/Notes Payable	337,104	1,078,187	1,415,291
Community Disaster Loan	185,468	2,082,752	2,268,220
Revenue Bonds	67,000	518,000	585,000
Total long-term obligations	\$5,200,558	\$35,592,768	\$40,793,326

The individual issues are as follows:

	<b>Bond</b>	<b>Original Issue Date</b>	<b>Interest Rate</b>	<b>Final Payment Due</b>	<b>Principal Outstanding</b>	<b>Source of Funds</b>
<b>General Obligation Bonds</b>	Fire Protection Dist. No. 7, Series 2003	05/01/03	1.00% to 6.00%	03/01/18	\$380,000	Ad valorem tax
	Fire Protection Dist. No. 11, Series 1995	04/01/95	6.00% to 11.00%	04/01/15	95,000	Ad valorem tax
	Fire Protection Dist. No. 11, Series 2007	03/01/07	4.17%	03/01/17	74,000	Ad valorem tax
	Recreation Dist. No. 1, Series 2003	08/01/03	2.00% to 6.00%	03/01/23	5,915,000	Ad valorem tax
	Recreation Dist. No. 1, Series 2004	05/01/04	2.00% to 3.55%	03/01/16	4,430,000	Ad valorem tax
	Recreation Dist. No. 2, Series 1998	09/01/98	3.50% to 6.65%	09/01/18	325,000	Ad valorem tax
	Recreation Dist. No. 2, Series 2004	11/01/04	1.50% to 6.0%	09/01/18	250,000	Ad valorem tax
	Recreation Dist. No. 6, Series 2008	05/01/08	4.50% to 6.00%	03/01/28	1,905,000	Ad valorem tax
	Recreation Dist. No. 14, Series 2004	03/01/04	4.00%	03/01/19	930,000	Ad valorem tax
	Recreation Dist. No. 14, Series 2006	12/01/06	3.75% to 4.00%	03/01/26	4,770,000	Ad valorem tax
	Recreation Dist. No. 14, Series 2008	03/01/08	4.00% to 6.00%	03/01/28	815,000	Ad valorem tax
	Recreation Dist. No. 14, Series 2010	01/01/10	2.00% to 4.00%	03/01/29	3,300,000	Ad valorem tax
<b>Certificates of Indebtedness</b>	Water Dist. No. 2, Series 2008	03/01/08	4.00% to 7.00%	03/01/28	805,000	Ad valorem tax
	STP Communications Dist. No. 1, Series 2001	06/08/01	3.50%	06/01/11	165,000	Future revenues
	Fire Protection Dist. No. 1, Series 2005	03/01/05	3.42%	03/01/13	815,000	Ad valorem tax
	Fire Protection Dist. No. 1, Series 2006	03/01/06	4.19%	03/01/13	214,000	Ad valorem tax
	Fire Protection Dist. No. 1, Series 2006	03/01/08	3.79%	03/01/13	393,000	Ad valorem tax
	Fire Protection Dist. No. 2, Series 2009	08/07/09	3.40%	03/01/19	2,751,000	Ad valorem tax
	Fire Protection Dist. No. 3, Series 2003	08/25/03	3.42%	03/01/13	206,000	Ad valorem tax
	Fire Protection Dist. No. 3, Series 2007	02/28/07	4.65%	03/01/13	87,000	Ad valorem tax
	Fire Protection Dist. No. 3, Series 2010	03/04/10	4.65%	03/01/15	185,000	Ad valorem tax
	Fire Protection Dist. No. 7, Series 2008	10/17/08	3.17%	03/01/15	135,000	Ad valorem tax
	Fire Protection Dist. No. 8, Series 2003A	05/16/03	3.00%	03/01/13	99,000	Ad valorem tax
	Fire Protection Dist. No. 8, Series 2007	03/01/07	3.00% to 4.50%	03/01/17	203,000	Ad valorem tax
	Fire Protection Dist. No. 9, Series 2004	09/22/04	3.50% to 4.00%	03/01/11	42,000	Ad valorem tax
	Fire Protection Dist. No. 12, Series 2006	03/01/06	4.49%	03/01/16	501,000	Ad valorem tax

**ST. TAMMANY PARISH GOVERNMENT**  
Notes to the Financial Statements 2010

	<b>Bond</b>	<b>Original Issue Date</b>	<b>Interest Rate</b>	<b>Final Payment Due</b>	<b>Principal Outstanding</b>	<b>Source of Funds</b>
<b>Certificates of Indebtedness continued</b>	Fire Protection Dist. No. 12, Series 2006A	03/01/06	4.50%	03/01/16	159,000	Ad valorem tax
	Fire Protection Dist. No. 13, Series 2007	09/19/07	4.20%	09/01/17	652,000	Ad valorem tax
	Recreation Dist. No. 1, Series 2006	12/01/06	3.85%	12/01/16	1,296,000	Ad valorem tax
	Recreation Dist. No. 4, Series 2005	05/01/05	3.32%	05/01/12	221,000	Ad valorem tax
	Recreation Dist. No. 4, Series 2007	03/01/07	4.01%	03/01/12	127,000	Ad valorem tax
	Recreation Dist. No. 11, Series 2009	09/04/09	2.50% to 3.25%	03/01/13	32,000	Ad valorem tax
	Recreation Dist. No. 12, Series 1998	06/01/99	3.50% to 5.00%	06/01/18	490,000	Ad valorem tax
	Sub-Drainage Dist. No.1 of 3, Series 2008	08/28/08	4.96%	03/01/18	231,000	Parcel fee
	Gravity Drainage Dist. No. 5, Series 2006	11/14/06	3.93%	03/01/19	1,650,000	Ad valorem tax
	Sub-Drainage Dist. No. 2 of GDD 5,	01/10/08	4.95%	03/01/17	193,000	Parcel fee
	Sub-Drainage Dist. No. 3 of GDD 5,	04/30/09	2.00% to 5.00%	05/01/19	201,000	Parcel fee
<b>Community Disaster Loans</b>	Fire Protection District No. 4	12/19/05	2.69%	12/19/10	1,587,794	Future revenues
	Fire Protection District No. 8	02/01/06	2.74%	02/01/11	91,190	Future revenues
	Fire Protection District No. 11	03/01/06	2.83%	03/01/11	75,861	Future revenues
	Fire Protection District No. 12	11/15/05	2.62%	11/15/10	513,375	Future revenues
<b>Revenue Bonds</b>	Sewerage Dist. No. 4, Series 1999	02/05/99	3.45%	01/01/20	303,000	Charges for svcs
	Water Dist. No. 2, Series 1999	01/07/99	4.10% to 5.90%	09/01/18	282,000	Future revenues
	<b>Total</b>				<b>\$37,895,220</b>	

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

	<b>Year Ending December 31</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>General Obligation Bonds</b>	2011	\$1,719,000	\$879,682	\$2,598,682
	2012	1,760,000	820,259	2,580,259
	2013	1,865,000	756,315	2,621,315
	2014	1,971,000	687,566	2,658,566
	2015	2,021,000	614,227	2,635,227
	2016-2020	7,323,000	2,107,509	9,430,509
	2021-2025	5,180,000	917,975	6,097,975
	2026-2030	2,155,000	147,372	2,302,372
<b>Certificates of Indebtedness</b>	2011	1,942,000	387,575	2,329,575
	2012	1,830,000	322,354	2,152,354
	2013	1,717,000	257,875	1,974,875
	2014	1,132,000	200,372	1,332,372
	2015	1,174,000	157,660	1,331,660
	2016-2020	3,253,000	214,545	3,467,545
<b>Community Disaster Loans</b>	2011	185,468	326,092	511,560
	2012	473,496	79,167	552,663
	2013	509,234	43,429	552,663
	2014	522,966	29,697	552,663
	2015	537,070	15,593	552,663
	2016-2020	39,986	1,113	41,099
<b>Revenue Bonds</b>	2011	67,000	30,277	97,277
	2012	68,000	24,475	92,475
	2013	70,000	24,539	94,539
	2014	72,000	21,415	93,415
	2015	74,000	14,559	88,559
	2016-2020	234,000	39,360	273,360
<b>Total</b>		<b>\$37,895,220</b>	<b>\$9,121,002</b>	<b>\$47,016,222</b>

# ST. TAMMANY PARISH GOVERNMENT

## Notes to the Financial Statements 2010

**Fire Protection District No. 1** entered into a cooperative endeavor agreement with the City of Slidell on August 13, 2003 whereby the District receives use of the City's communication system and radios. Under the agreement, beginning July 1, 2004, the District was obligated to make ten annual payments of \$55,179 for a total of \$551,791 for its share of the system and radios. Additionally, the District is required to make annual payments for maintenance beginning July 1, 2005. The first three payments were set at \$14,208. Beginning July 1, 2008, the payment will be based on the City's renegotiated maintenance contract. The financial statements include an asset and an obligation for the district's share in the system. The asset will be amortized over 10 years. Amortization for the year ended December 31, 2010 is \$55,179 and the balance due is \$165,538. The maintenance contract expense will be expensed annually.

**Fire Protection District No. 13** borrowed \$147,690 on August 27, 2004 at an interest rate of 5.00% from a bank secured by a fire truck with a carrying value of \$115,572. The note requires annual payments of \$24,891 beginning May 1, 2005 and with the final payment on May 1, 2011. The balance due as of December 31, 2010 is \$23,776, which is current.

### Community Disaster Loans

Payments of principal and interest on the loans were deferred until the end of the original five-year term. Fire Protection District No. 1 has been forgiven of this loan, while all other agencies reported herein are awaiting a decision on their appeals of the denial of forgiveness. Payment terms included are those re-negotiated with FEMA prior to the end of the original five-year term.

## V. OTHER INFORMATION

### A. Risk Management

The Parish is covered for its liability exposures by several policies of insurance with varying self-insured retentions (SIR) and/or deductibles. These policies provide the Parish with an excess layer of coverage in order to limit its potential exposure. Overall, the minimum limit per occurrence for any parish related liability exposure is \$1,000,000, including those claims filed under worker's compensation. The general and auto liability policies each have a \$100,000 SIR, per occurrence; employee benefit plans administration liability has a \$100,000 SIR each wrongful act. During 2010, the Parish's maximum liability exposure within the self-insured retentions was \$750,000 for general, auto and employee benefit plans administration. The worker's compensation liability has a \$300,000 SIR per accident; and a \$25,000 SIR applies for each wrongful act to both the public entity employment practices liability and the public entity management liability.

Risks of loss are accounted for and financed through internal service funds. The financial statements reflect an accrual for this maximum exposure, net of claims paid, of \$2,553,250. Under the Parish's worker's compensation policy, the maximum exposure through the period ended December 31, 2010 was \$1,129,307. The financial statements reflect an accrual of \$84,153 for worker's compensation claims, and management believes this amount is adequate to cover all open claims and known incidents at December 31, 2010. 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 in 2009 and 2010 were as follows:

	2009	2010
Unpaid claims, beginning of year	\$2,637,403	\$2,637,403
Incurred claims	311,858	268,341
Claim payments	(311,858)	(268,341)
Unpaid claims, end of year	\$2,637,403	\$2,637,403

Of the \$2,637,403 in unpaid claims, \$584,153 is considered current and \$2,053,250 is considered long-term.

### B. Related Party Transactions

#### Primary Government and St. Tammany Parish Sheriff's Office

In 1998, the primary government issued general obligation sales tax bonds in the amount of \$18,900,000 in order to finance an addition to the St. Tammany Parish Jail and to fund the operations of the jail. During 2006, the Parish issued refunding bonds in the amount of \$12,275,000 in order to take advantage of lower interest rates. These issues are funded by a one-quarter of one (1%) percent sales tax. The Parish entered into an intergovernmental agreement (the Agreement)

## ST. TAMMANY PARISH GOVERNMENT

### Notes to the Financial Statements 2010

effective April 6, 2004, with the St. Tammany Parish Sheriff's Office that requires the proceeds of the sales tax to be deposited into the Sheriff's Sales Tax Fund. Addendums to this agreement were entered into with an effective date of May 1, 2004 and the agreement expires on December 31, 2011.

Under the Agreement, the Sheriff is to remit on the Parish's behalf, the proportionate interest and principal requirements of the bond in monthly installments. The Sheriff assumes responsibility for the feeding and keeping of prisoner expenditures of the jail, including medical care and treatment, as well as all operations, maintenance, and administration associated with the operation of the jail and the buildings that house the jail.

#### **Primary Government and St. Tammany Parish Communications District No. 1**

On April 29, 2004, St. Tammany Parish Government and St. Tammany Parish Communications District No. 1 entered into an intergovernmental agreement whereby the Communications District would have use of a portion of a parish building. The term of the agreement is for four years beginning May 1, 2004, with the option to renew for ten additional four-year periods. The District exercised their first option to renew extending the term to May 1, 2012. The District will pay monthly its portion of the operating costs of the building.

#### **Primary Government and St. Tammany Parish Coroner**

On November 16, 2007, St. Tammany Parish Government and the St. Tammany Parish Coroner entered into a cooperative endeavor agreement. The Parish levies an Ad Valorem tax that is dedicated for funding of the Coroner's office. Under the agreement, the Coroner receives the proceeds from this tax directly from the tax collector, less any amount needed to make all payments with respect to any bonds or debt obligations issued by the Parish secured by this tax. The agreement is in effect until the final payment is made for all bonds or other debt obligations issued by the Parish and secured by and payable from the Coroner tax.

#### **Primary Government and St. Tammany Parish Drainage District No. 4**

In December of 2006, St. Tammany Parish Government and Drainage District No. 4 entered into a cooperative endeavor agreement whereby the Parish was authorized to loan the District up to \$20,000 towards levee certification work. As of December 31, 2010, the amount due to the Parish is \$17,856. The District is required to repay the loan when excess funds become available.

#### **St. Tammany Parish Communications District No. 1 and the St. Tammany Parish Sheriff**

In 2009, the District completed its obligation to the St. Tammany Parish Sheriff set forth in the Inter-governmental Agreement signed May 12, 2003, whereby, the District reimbursed the Sheriff \$400,000 per year for the operation and maintenance of the 800MHz EDACS Communication System. In 2010, an addendum was signed by both parties to extend the EDACS Communications System Inter-governmental Agreement until June 30, 2011. In 2011, the District will pay the Sheriff \$350,000.

#### **St. Tammany Parish Communications District No. 1 and Fire Protection District No. 12**

On May 21, 2007, the STP Communications District No. 1 and Fire Protection District No. 12 entered into an inter-governmental agreement whereby the Communications District will pay Fire District No. 12 an annual sum of \$300,000 for providing dispatchers to respond to E-911 calls reporting a fire or in the need for emergency medical assistance. The term of this agreement is five years from the date of execution with an automatic renewal unless there is an objection from either party. On December 31, 2009, an addendum to the aforementioned agreement was made and entered into by both parties to increase the fee payable by the Communications District by 5%. This increase is limited to the calendar year 2010.

### **C. Subsequent Events**

#### **The Primary Government**

FEMA denied the Parish's request for cancellation of their Community Disaster Loan on January 10, 2011. The Parish has filed an appeal and is gathering additional information to support their argument for forgiveness.

### **D. Contingencies**

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

ST. TAMMANY PARISH GOVERNMENT  
Notes to the Financial Statements 2010

been recorded. The Parish does appropriate funds yearly in the public health fund for any expenditure that may be needed. In 2010, the Parish budgeted \$3,000 and no expenditures were incurred.

**E. Extraordinary Event**

**Fire Protection District No. 1**

Fire Protection District No. 1 was forgiven of its entire Community Disaster Loan in the amount of \$5,145,439.

**F. Post-employment Benefits**

**Plan Description.** St. Tammany Parish Government's medical benefits are provided through an insured medical plan and are made available to employees upon actual retirement. The plan is a single-employer defined benefit plan.

The employer pays only for the employee or retiree (not dependents) medical coverage. The employer pays 100% of the employee coverage before retirement and a percentage of the retiree coverage varying depending on years of service at retirement (25% for 10-15 years; 50% for 15-20 years; and, 75% for 20 years or more). 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. Complete plan provisions are contained in the official plan documents.

**Contribution Rates.** Employees do not contribute to their post employment benefits costs until they become retirees and begin receiving those benefits. The plan provisions and contribution rates are contained in the official plan documents.

**Fund Policy.** Until 2008, St. Tammany Parish Government recognized the cost of providing post-employment medical benefits (St. Tammany Parish Government's portion of the retiree medical benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. In 2008, 2009 and 2010, respectively, St. Tammany Parish Government's portion of health care funding cost for retired employees totaled \$90,194, \$85,361 and \$97,042.

Effective with the Fiscal Year beginning January 1, 2008, St. Tammany Parish Government implemented Government Accounting Standards Board Statement Number 45, *Accounting and Financial Reporting by Employers for Post employment Benefits Other than Pensions* (GASB 45).

**Annual Required Contribution.** St. Tammany Parish Government's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The Annual Required Contribution (ARC) is the sum of the Normal Cost plus the contribution to amortize the Actuarial Accrued Liability (AAL). A level dollar, closed amortization period of 30 years (the maximum amortization period allowed by GASB 43/45) has been used for the post-employment benefits. The total ARC for the fiscal year beginning January 1, 2010 is \$708,820, as set forth below:

	<u>Medical</u>
Normal cost	\$294,324
30-year UAL amortization	<u>414,496</u>
Annual required contribution (ARC)	<u><u>\$708,820</u></u>

**Net Post-employment Benefit Obligation.** The table below shows St. Tammany Parish Government's Net Other Post-employment Benefit (OPEB) Obligation for fiscal year ending December 31, 2010:

	<u>Medical</u>
Beginning Net OPEB Obligation 1/1/2010	\$1,017,968
Annual required contribution	708,820
Interest on Net OPEB Obligation	39,801
ARC Adjustment	<u>(57,543)</u>
OPEB Cost	691,078
Contribution	0
Current year retiree premium	<u>(97,042)</u>
Change in Net OPEB Obligation	594,036
Ending Net OPEB Obligation 12/31/2010	<u><u>\$1,612,004</u></u>

**ST. TAMMANY PARISH GOVERNMENT**  
**Notes to the Financial Statements 2010**

The following table shows St. Tammany Parish Government's annual post employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post employment benefits (PEB) liability (asset):

<b>Post Employment Benefit</b>	<b>Fiscal Year Ended</b>	<b>Annual OPEB Cost</b>	<b>Percentage of Annual Cost Contributed</b>	<b>Net PEB Liability</b>
Medical	December 31, 2008	\$580,473	15.53%	\$490,279
Medical	December 31, 2009	613,050	13.90	1,017,968
Medical	December 31, 2010	691,078	14.04	1,612,004

**Funded Status and Funding Progress.** In the fiscal year ending December 31, 2010, St. Tammany Parish Government made no contributions to its post employment benefits plan. The plan was not funded at all, has no assets, and hence has a funded ratio of zero. As of January 1, 2010, the most recent valuation, the Actuarial Accrued Liability (AAL) was \$7,167,424, which is defined as that portion, as determined by a particular actuarial cost method (St. Tammany Parish Government uses the Projected Unit Credit Cost Method), of the actuarial present value of post employment plan benefits and expenses which is not provided by normal cost. Since the plan was not funded in fiscal year 2010, the entire actuarial accrued liability of \$7,167,424 was unfunded.

	Medical
Actuarial Accrued Liability (AAL)	\$ 7,167,424
Actuarial Value of Plan Assets	0
Unfunded Act. Accrued Liability (UAAL)	<u>7,167,424</u>
Funded Ratio (Act. Val. Assets/AAL)	0%
Covered Payroll (active plan members)	\$ 18,505,419
UAAL as a percentage of covered payroll	39%

**Actuarial Methods and Assumptions.** Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by St. Tammany Parish Government and its employee plan members) at the time of the valuation and on the pattern of sharing costs between St. Tammany Parish Government and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between St. Tammany Parish Government and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

**Actuarial Cost Method.** The ARC is determined using the Projected Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality, and turnover.

**Turnover Rate.** An age-related turnover scale based on actual experience as described by administrative staff has been used. The rates, when applied to the active employee census, produce an annual turnover of approximately 5%. The rates for each age are below:

<b>Age</b>	<b>Percent Turnover</b>
18 - 25	6.0%
26 - 40	4.0%
41 - 54	3.0%
55+	2.0%

ST. TAMMANY PARISH GOVERNMENT  
Notes to the Financial Statements 2010

**Post employment Benefit Plan Eligibility Requirements.** Based on past experience, it has been assumed that entitlement to benefits will commence three years after satisfaction of the eligibility provisions. The three year delay is to accommodate the D.R.O.P. period. Medical benefits are provided to employees upon actual retirement. 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. Complete plan provisions are contained in the official plan documents. Entitlement to benefits continues through Medicare to death.

**Investment Return Assumption (Discount Rate).** GASB Statement 45 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 4% annual investment return has been used in this valuation. This is a conservative estimate of the expected long term return of a balanced and conservative investment portfolio under professional management.

**Health Care Cost Trend Rate.** The expected rate of increase in medical cost is based on projections performed by the Office of the Actuary at the Centers for Medicare & Medicaid Services as published in National Health Care Expenditures Projections: 2003 to 2013, Table 3: National Health Expenditures, Aggregate and per Capita Amounts, Percent Distribution and Average Annual Percent Change by Source of Funds: Selected Calendar Years 1990-2013, released in January, 2004 by the Health Care Financing Administration ([www.cms.hhs.gov](http://www.cms.hhs.gov)). "State and Local" rates for 2008 through 2013 from this report were used, with rates beyond 2013 graduated down to an ultimate annual rate of 5.0% for 2016 and later.

**Mortality Rate.** The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rate and 50% of the unloaded female mortality rates, was used. This is a published mortality table which was designed to be used in determining the value of accrued benefits in defined benefit pension plans.

**Method of Determining Value of Benefits.** The "value of benefits" has been assumed to be the portion of the premium after the retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The medical rates provided are "blended" rates for active and retired prior to Medicare eligibility. We have, therefore, estimated the total "unblended" rates as required by GASB 45 for valuation purposes to be 130% of the blended rates prior to Medicare eligibility. The appropriate percentage of the blended rate paid by the retiree (one minus the percentage paid by the employer) was then deducted from the gross unblended rate to determine the resulting employer contribution. After Medicare eligibility at age 65, the rates provided are "unblended" rates, as mandated by GASB 45, and vary by five-year age brackets from \$346.64 monthly for ages 66 to 69 up to \$512.04 monthly for ages over 85. It has been assumed that 50% of retirees would decline coverage upon Medicare eligibility (typically at age 65) because of the premium size required of the retiree.

#### **G. Other Post-Employment Benefits**

The Parish provides a Post-employment Health Plan (the Plan) for employees hired by the Parish. The Plan provides for individual employee accounts, in which the funds within these accounts can be used for post-employment medical premiums and expenses.

Employees with three or more years of service who resign or retire are paid for one-third of their accumulated sick time. An employee with ten or more years of service who resigns or retires, the remaining two-thirds of sick leave is deposited into individual employee accounts for post-employment health costs. At December 31, 2010, the estimated liability associated with post-employment health benefits is \$682,550, and is recognized in the Post-employment Health Plan internal service fund.



**ST. TAMMANY PARISH GOVERNMENT**  
Notes to the Financial Statements 2010

**H. Retirement Systems**

*Plan Description.* Substantially all employees of the financial reporting entity are members of one of the following cost-sharing, multiple-employer defined benefit pension plans, each administered by separate board of trustees:

<b>Entity</b>	<b>Retirement System</b>
St. Tammany Parish Council	Parochial Employees' Retirement System (Parochial Plan A)
St. Tammany Parish Coroner	Parochial Employees' Retirement System (Parochial Plan A)
St. Tammany Parish Library	Parochial Employees' Retirement System (Parochial Plan A)
Recreation District No. 1	Parochial Employees' Retirement System (Parochial Plan A)
Mosquito Abatement District No. 2	Parochial Employees' Retirement System (Parochial Plan A)
Communication District No. 1	Parochial Employees' Retirement System (Parochial Plan A)
Fire Protection Districts	Louisiana Firefighters' Retirement System (Firefighters)

Employee Eligibility Requirements:

**Parochial Plan A**

All employees working at least twenty-eight hours per week and all elected Parish officials are eligible to participate.

**Firefighters**

All full-time firefighters employed by a municipality, Parish, or fire protection district that did not enact an ordinance before January 1, 1980, exempting itself from participation are required to participate.

**Retirement Benefits:**

<b>Plan</b>	<b>Minimum Age</b>	<b>Years of Service</b>	<b>Factor</b>	<b>Percentage of Final Average Salary</b>
Parochial Plan A	65	7	3%	21%
	60	10	3%	30%
	55	25	3%	75%
	Any Age	30	3%	90%
Firefighters	55	12	3.33%	40%
	50	20	3.33%	67%
	Any Age	25	3.33%	Not to exceed 100%

Final-average salary is the employee's average salary over the thirty-six consecutive or joined months that produce the highest average. Each of the pension plans also provides death and disability benefits. Benefits are established or amended by state statute.

Each retirement system issues an annual publicly available financial report that includes financial statements and required supplementary information. These reports may be obtained by writing or calling the particular retirement system. The following is the mailing address and phone number for each retirement system:

- Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619 (225) 928-1361
- Louisiana Firefighters' Retirement System, Post Office Box 94095, Baton Rouge, Louisiana 70804-9095 (225) 925-4060

*Actuarial Methods:* The Parochial Employees' Retirement System, Plan A uses the Frozen Attained Age Normal Cost Method to calculate the funding requirements for Plan A. The Firefighter's Retirement System of Louisiana uses the Entry Age Actuarial Cost Method to calculate funding requirements.

*Funding Policy.* State 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. The required contribution rates by retirement system follow:

**ST. TAMMANY PARISH GOVERNMENT**  
**Notes to the Financial Statements 2010**

**Parochial Employees' Retirement System.** Under Plan A, 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 2010 was 15.75% 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.

<b>Entity</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>
St. Tammany Parish Government	\$2,914,608	\$2,082,458	\$2,057,391
St. Tammany Parish Coroner	239,792	153,068	161,813
St. Tammany Parish Library	450,174	336,340	319,032
Recreation District No. 1	167,285	130,192	102,835
Recreation District No. 11	6,512	-	-
Mosquito Abatement District No. 2	177,634	133,936	128,922
Communications District No. 1	52,985	38,614	38,738

**Louisiana Firefighters' Retirement System.** Plan members are required by state statute to contribute 8% of their annual covered salary and the Fire Protection Districts are required to contribute at an actuarially determined rate. The rate for 2010 was 21.5% of annual covered payroll.

The following table details each Fire Protection District's contribution for the last three years, which equals the required contributions for each year.

<b>Fire Protection District No.</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>
No. 1	\$1,487,976	\$1,191,396	\$1,167,599
No. 2	203,367	117,816	92,741
No. 3	136,835	90,901	84,025
No. 4	1,569,654	1,154,638	1,154,850
No. 5	13,697	6,481	5,184
No. 6 No employees	-	-	-
No. 7 Does not participate	-	-	-
No. 8	90,675	56,303	34,375
No. 9	67,139	34,405	24,510
No. 11 Part of social security retirement system	-	-	-
No. 12	410,601	289,814	279,727
No. 13 Does not participate	-	-	-

**I. Recently Issued Accounting Pronouncements Not Yet Adopted**

The Governmental Accounting Standards Board has issued several Statements not yet implemented by the Parish. The Statements, which may impact the Parish, are as follows:

**Statement No. 54 – Fund Balance Reporting and Governmental Fund Type Definitions** – The objective of this Statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2010.

**Statement No. 59 – Financial Instruments Omnibus** – The objective of this Statement is to update and improve existing standards regarding financial reporting and disclosure requirements of certain financial instruments and external investment pools for which significant issues have been identified in practice. The provisions of this Statement are effective for financial statements for periods beginning after June 15, 2010.

**Statement No. 61 – The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and No. 34** – The objective of this Statement is to improve financial reporting for a governmental reporting entity. The requirements of Statement No. 14, The Financial Reporting Entity, and the related financial reporting requirements of Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments, were

## ST. TAMMANY PARISH GOVERNMENT

### Notes to the Financial Statements 2010

amended to better meet user needs and to address reporting entity issues that have arisen since the issuance of those Statements. The provisions of this Statement are effective for financial statements for periods beginning after June 15, 2012.

**Statement No. 62 – *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*** – The objective of this Statement is to incorporate into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in the following pronouncements issued on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements:

1. Financial Accounting Standards Board (FASB) Statements and Interpretations
2. Accounting Principles Board Opinions
3. Accounting Research Bulletins of the American Institute of Certified Public Accountants Committee on Accounting Procedure

This Statement also supersedes Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that Use Proprietary Fund Accounting*, thereby eliminating the election provided in paragraph 7 of that Statement for enterprise funds and business-type activities to apply post-November 30, 1989 FASB Statements and Interpretations that do not conflict with or contradict GASB pronouncements. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2011.

# **REQUIRED SUPPLEMENTARY INFORMATION**

**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual**  
**General Fund (010)**  
**For the Year Ended December 31, 2010**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget- Positive (Negative)</b>	<b>Actual Amounts GAAP Basis</b>	<b>Actual Budgetary Basis to GAAP Differences Over (Under)</b>
<b>Revenues</b>						
Taxes:						
Ad valorem	\$ 3,813,211	\$ 3,813,211	\$ 4,038,196	\$ 224,985	\$ 4,038,196	\$ -
Other taxes, penalties, interest, etc.	2,156,500	2,156,500	2,012,801	(143,699)	2,012,801	-
Licenses	2,935,300	2,935,300	2,925,350	(9,950)	2,925,350	-
Permits	1,560,000	1,560,000	1,349,307	(210,693)	1,349,307	-
Intergovernmental revenues:						
Other federal funds	135,000	135,000	70,434	(64,566)	70,434	-
State funds:						
State revenue sharing	317,941	317,941	292,125	(25,816)	292,125	-
Other state funds	4,000	4,000	5,085	1,085	5,085	-
Fees, charges and commissions for services	592,850	592,850	528,761	(64,089)	528,761	-
Fines and forfeitures	35,100	35,100	62,787	27,687	62,787	-
Other revenues	490,800	534,800	496,924	(37,876)	496,924	-
Total Revenues	<u>12,040,702</u>	<u>12,084,702</u>	<u>11,781,770</u>	<u>(302,932)</u>	<u>11,781,770</u>	<u>-</u>
<b>Expenditures</b>						
Planning	951,597	951,597	884,357	67,240	883,357	(1,000)
Permits	1,317,787	1,277,787	1,248,485	29,302	1,247,485	(1,000)
Government Access	641,282	666,377	613,798	52,579	582,767	(31,031)
Building Maintenance	209,106	209,106	200,687	8,419	200,687	-
Fairgrounds	49,250	49,250	46,556	2,694	46,556	-
22nd Judicial District Court	1,977,910	1,977,910	1,936,089	41,821	1,936,089	-
Ward Courts	196,468	204,568	200,980	3,588	200,980	-
District Attorney	1,822,691	2,064,036	2,041,052	22,984	2,041,052	-
Clerk of Court	130,067	140,067	133,599	6,468	133,599	-
Registrar of Voters	244,161	244,161	222,478	21,683	222,478	-
Tax Assessor	49,719	49,719	45,248	4,471	45,248	-
Sheriff	60,000	66,708	66,708	-	66,708	-
Parish Jail	99,000	99,000	76,934	22,066	76,934	-
Legal	622,449	522,449	417,840	104,609	416,840	(1,000)
Code Enforcement	596,656	562,655	555,797	6,858	554,797	(1,000)
Economic Development	51,583	55,798	55,794	4	54,794	(1,000)
Veterans Affairs	86,410	86,410	85,408	1,002	85,408	-
Camp Salmen	131,500	131,500	131,372	128	131,372	-
Greater St. Tammany Airport	81,443	125,443	99,598	25,845	99,598	-
General expenditures	4,400,820	4,536,943	4,519,405	17,538	4,310,069	(209,336)
Total Expenditures	<u>13,719,899</u>	<u>14,021,484</u>	<u>13,582,185</u>	<u>439,299</u>	<u>13,336,818</u>	<u>(245,367)</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(1,679,197)</u>	<u>(1,936,782)</u>	<u>(1,800,415)</u>	<u>136,367</u>	<u>(1,555,048)</u>	<u>(245,367)</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	933,788	1,080,788	1,080,849	61	1,080,849	-
Transfers out	-	-	-	-	(245,367)	245,367
Total Other Financing Sources (Uses)	<u>933,788</u>	<u>1,080,788</u>	<u>1,080,849</u>	<u>61</u>	<u>835,482</u>	<u>245,367</u>
<b>Net Change in Fund Balance</b>	<u>(745,409)</u>	<u>(855,994)</u>	<u>(719,566)</u>	<u>136,428</u>	<u>(719,566)</u>	<u>-</u>
<b>Fund Balance - beginning</b>	<u>6,721,800</u>	<u>6,721,800</u>	<u>6,721,800</u>	<u>-</u>	<u>6,721,800</u>	<u>-</u>
<b>Fund Balance - ending</b>	<u>\$ 5,976,391</u>	<u>\$ 5,865,806</u>	<u>\$ 6,002,234</u>	<u>\$ 136,428</u>	<u>\$ 6,002,234</u>	<u>\$ -</u>

NOTE: See Schedule 7 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 Fund (013)**  
**For the Year Ended December 31, 2010**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>	<u>Actual Amounts GAAP Basis</u>	<u>Actual Budgetary Basis to GAAP Differences Over (Under)</u>
<b>Revenues</b>	\$ 8,091,912	\$ 8,515,181	\$ 8,515,181	\$ -	\$ 8,515,181	\$ -
<b>Expenditures</b>	<u>8,091,912</u>	<u>14,818,349</u>	<u>14,818,349</u>	<u>-</u>	<u>14,419,555</u>	<u>398,794</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>(6,303,168)</u>	<u>(6,303,168)</u>	<u>-</u>	<u>(5,904,374)</u>	<u>398,794</u>
<b>Other Financing Sources (Uses)</b>						
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(398,794)</u>	<u>(398,794)</u>
<b>Net Change in Fund Balance</b>	-	(6,303,168)	(6,303,168)	-	(6,303,168)	-
<b>Fund Balance - beginning</b>	<u>6,303,168</u>	<u>6,303,168</u>	<u>6,303,168</u>	<u>-</u>	<u>6,303,168</u>	<u>-</u>
<b>Fund Balance - ending</b>	<u>\$ 6,303,168</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual**  
**Parish Road Maintenance Fund (015)**  
**For the Year Ended December 31, 2010**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>	<u>Actual Amounts GAAP Basis</u>	<u>Actual Budgetary Basis to GAAP Differences Over (Under)</u>
<b>Revenues</b>						
Sales and use tax	\$ 32,998,500	\$ 32,998,500	\$ 33,141,827	\$ 143,327	\$ 33,141,827	\$ -
Other taxes, penalties, interest, etc.	15,500	15,500	21,394	5,894	21,394	-
Federal and state grants	30,000	30,000	27,500	(2,500)	27,500	-
State road fund	1,500,000	1,500,000	1,441,141	(58,859)	1,441,141	-
Fees, charges, and commissions for services	-	-	177,427	177,427	177,427	-
Investment earnings	320,000	320,000	189,722	(130,278)	189,722	-
Miscellaneous revenues	20,000	20,000	-	(20,000)	-	-
<b>Total Revenues</b>	<u>34,884,000</u>	<u>34,884,000</u>	<u>34,999,011</u>	<u>115,011</u>	<u>34,999,011</u>	<u>-</u>
<b>Expenditures</b>						
General maintenance	5,938,478	6,211,978	4,620,021	1,591,957	4,620,021	-
Airport maintenance area	606,985	697,333	496,586	200,747	496,586	-
Brewster maintenance area	465,366	498,222	346,769	151,453	346,769	-
Bush maintenance area	465,340	498,265	385,349	112,916	385,349	-
Covington maintenance area	806,516	851,348	652,877	198,471	652,877	-
Fritchie North maintenance area	325,727	365,481	286,376	79,105	286,376	-
Fritchie South maintenance area	731,173	759,042	554,176	204,866	554,176	-
Hickory maintenance area	479,438	565,021	428,788	136,233	428,788	-
Hwy 59 maintenance area	694,741	735,917	433,843	302,074	433,843	-
Keller maintenance area	661,300	725,665	596,375	129,290	596,375	-
Willie Road maintenance area	563,415	615,915	500,433	115,482	500,433	-
Vehicle maintenance	3,716,656	3,949,138	3,288,187	660,951	3,288,187	-
Trace maintenance	1,024,473	1,252,708	944,409	308,299	904,409	(40,000)
Trace security	94,046	94,045	93,498	547	93,498	-
Engineering - Roads	-	542,700	511,972	30,728	511,972	-
General expenditures	22,805,779	23,141,871	21,797,119	1,344,752	8,077,427	(13,719,692)
<b>Total Expenditures</b>	<u>39,379,433</u>	<u>41,504,649</u>	<u>35,936,778</u>	<u>5,567,871</u>	<u>22,177,086</u>	<u>(13,759,692)</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(4,495,433)</u>	<u>(6,620,649)</u>	<u>(937,767)</u>	<u>5,682,882</u>	<u>12,821,925</u>	<u>(13,759,692)</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	75,000	75,000	399,838	324,838	399,838	-
Transfers out	-	-	-	-	(13,759,692)	13,759,692
<b>Total Other Financing Sources (Uses)</b>	<u>75,000</u>	<u>75,000</u>	<u>399,838</u>	<u>324,838</u>	<u>(13,359,854)</u>	<u>13,759,692</u>
<b>Net Change in Fund Balance</b>	<u>(4,420,433)</u>	<u>(6,545,649)</u>	<u>(537,929)</u>	<u>6,007,720</u>	<u>(537,929)</u>	<u>-</u>
<b>Fund Balance - beginning</b>	<u>18,511,798</u>	<u>18,511,798</u>	<u>18,511,798</u>	<u>-</u>	<u>18,511,798</u>	<u>-</u>
<b>Fund Balance - ending</b>	<u>\$ 14,091,365</u>	<u>\$ 11,966,149</u>	<u>\$ 17,973,869</u>	<u>\$ 6,007,720</u>	<u>\$ 17,973,869</u>	<u>\$ -</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**St. Tammany Parish Jail Fund (034)**  
**For the Year Ended December 31, 2010**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>	<u>Actual Amounts GAAP Basis</u>	<u>Actual Budgetary Basis to GAAP Differences Over (Under)</u>
<b>Revenues</b>						
Sales and use tax	\$ 9,500,000	\$ 9,140,000	\$ 9,132,809	\$ (7,191)	\$ 9,132,809	\$ -
<b>Expenditures</b>	<u>9,500,000</u>	<u>9,140,000</u>	<u>9,132,809</u>	<u>7,191</u>	<u>7,615,509</u>	<u>1,517,300</u>
Excess of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,517,300</u>	<u>1,517,300</u>
<b>Other Financing Sources (Uses)</b>						
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,517,300)</u>	<u>(1,517,300)</u>
<b>Net Change in Fund Balance</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance - beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance - ending</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>



**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**Justice Complex Fund (037)**  
**For the Year Ended December 31, 2010**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>	<u>Actual Amounts GAAP Basis</u>	<u>Actual Budgetary Basis to GAAP Differences Over (Under)</u>
<b>Revenues</b>	\$ 9,601,000	\$ 9,241,000	\$ 9,206,765	\$ (34,235)	\$ 9,206,765	\$ -
<b>Expenditures</b>	<u>9,722,086</u>	<u>9,722,086</u>	<u>8,953,597</u>	<u>768,489</u>	<u>4,767,709</u>	<u>4,185,888</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(121,086)</u>	<u>(481,086)</u>	<u>253,168</u>	<u>734,254</u>	<u>4,439,056</u>	<u>4,185,888</u>
<b>Other Financing Sources (Uses)</b>						
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,185,888)</u>	<u>(4,185,888)</u>
<b>Net Change in Fund Balance</b>	(121,086)	(481,086)	253,168	734,254	253,168	-
<b>Fund Balance - beginning</b>	<u>5,923,795</u>	<u>5,923,795</u>	<u>5,923,795</u>	<u>-</u>	<u>5,923,795</u>	<u>-</u>
<b>Fund Balance - ending</b>	<u>\$ 5,802,709</u>	<u>\$ 5,442,709</u>	<u>\$ 6,176,963</u>	<u>\$ 734,254</u>	<u>\$ 6,176,963</u>	<u>\$ -</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**St. Tammany Parish Coroner Fund (039)**  
**For the Year Ended December 31, 2010**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>	<u>Actual Amounts GAAP Basis</u>	<u>Actual Budgetary Basis to GAAP Differences Over (Under)</u>
<b>Revenues</b>	\$ 5,124,786	\$ 5,397,924	\$ 5,397,924	\$ -	\$ 5,397,924	\$ -
<b>Expenditures</b>	5,124,786	10,101,131	10,101,131	-	9,076,156	1,024,975
Excess (Deficiency) of Revenues Over Expenditures	-	(4,703,207)	(4,703,207)	-	(3,678,232)	1,024,975
<b>Other Financing Sources (Uses)</b>						
Transfers out	-	-	-	-	(1,024,975)	(1,024,975)
<b>Net Change in Fund Balance</b>	-	(4,703,207)	(4,703,207)	-	(4,703,207)	-
<b>Fund Balance - beginning</b>	4,703,207	4,703,207	4,703,207	-	4,703,207	-
<b>Fund Balance - ending</b>	<u>\$ 4,703,207</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



# **NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

**ST. TAMMANY PARISH, LOUISIANA**  
**Reconciliation of Expenditures Between Budgetary Comparison and**  
**Statement of Revenues and Expenditures**  
**General Fund (010)**  
**For the Year Ended December 31, 2010**

	General Government				
	Legislative	Judicial	Elections	Financial Administration	Other-Unclassified
<b>Expenditures:</b>					
Planning	\$ -	\$ -	\$ -	\$ -	\$ 883,357
Permits	-	-	-	-	-
Government Access	-	-	-	-	572,767
Building Maintenance	-	-	-	-	200,687
Fairgrounds	-	-	-	-	-
22nd Judicial District Court	-	1,936,089	-	-	-
Ward Courts	-	200,980	-	-	-
District Attorney	-	2,041,052	-	-	-
Clerk of Court	-	133,599	-	-	-
Registrar of Voters	-	-	222,478	-	-
Tax Assessor	-	-	-	45,248	-
Sheriff	-	-	-	-	-
Parish Jail	-	-	-	-	-
Legal	-	-	-	-	416,840
Code Enforcement	-	-	-	-	-
Economic Development	-	-	-	-	-
Veterans Affairs	-	-	-	-	-
Camp Salmen	-	-	-	-	-
Greater St. Tammany Airport	-	-	-	-	99,598
General Expenditures	<u>3,690,920</u>	<u>23,313</u>	<u>3,701</u>	<u>546,349</u>	<u>15,786</u>
 Total Expenditures	 <u>\$ 3,690,920</u>	 <u>\$ 4,335,033</u>	 <u>\$ 226,179</u>	 <u>\$ 591,597</u>	 <u>\$ 2,189,035</u>

**SCHEDULE 7**

<u>Public Safety</u>	<u>Health and Welfare</u>	<u>Culture- Recreation</u>	<u>Economic Development</u>	<u>Capital Outlay</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 883,357
1,247,485	-	-	-	-	1,247,485
-	-	-	-	10,000	582,767
-	-	-	-	-	200,687
-	-	46,556	-	-	46,556
-	-	-	-	-	1,936,089
-	-	-	-	-	200,980
-	-	-	-	-	2,041,052
-	-	-	-	-	133,599
-	-	-	-	-	222,478
-	-	-	-	-	45,248
66,708	-	-	-	-	66,708
76,934	-	-	-	-	76,934
-	-	-	-	-	416,840
554,797	-	-	-	-	554,797
-	-	-	54,794	-	54,794
-	85,408	-	-	-	85,408
-	-	131,372	-	-	131,372
-	-	-	-	-	99,598
-	5,000	-	25,000	-	4,310,069
<u>\$ 1,945,924</u>	<u>\$ 90,408</u>	<u>\$ 177,928</u>	<u>\$ 79,794</u>	<u>\$ 10,000</u>	<u>\$ 13,336,818</u>



# NON-MAJOR GOVERNMENTAL FUNDS



**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Governmental Funds**  
**December 31, 2010**

	NON-MAJOR SPECIAL REVENUE FUNDS	NON-MAJOR DEBT SERVICE FUNDS	NON-MAJOR CAPITAL PROJECT FUNDS	TOTAL NON-MAJOR GOVERNMENTAL FUNDS
<b>ASSETS</b>				
Cash and cash equivalents	\$ 6,372,687	\$ 373,825	\$ 28,323,258	\$ 35,069,770
Investments	6,909,074	909,187	56,193,263	64,011,524
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	10,236,966	-	-	10,236,966
Sales tax	288,505	-	-	288,505
Other receivables	3,904,967	6,876	3,525,825	7,437,668
Due from component units	-	-	17,856	17,856
Prepaid items	2,394	-	-	2,394
Restricted assets	-	9,715,716	-	9,715,716
	<u>-</u>	<u>9,715,716</u>	<u>-</u>	<u>9,715,716</u>
<b>TOTAL ASSETS</b>	<b>\$ 27,714,593</b>	<b>\$ 11,005,604</b>	<b>\$ 88,060,202</b>	<b>\$ 126,780,399</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts, salaries, and other payables	\$ 5,962,465	\$ -	\$ 3,726,343	\$ 9,688,808
Due to other funds	1,043,386	-	-	1,043,386
Due to component units	-	-	-	-
Unearned revenue	2,263,296	-	-	2,263,296
Other liabilities	810,728	-	315,000	1,125,728
Total Liabilities	<u>10,079,875</u>	<u>-</u>	<u>4,041,343</u>	<u>14,121,218</u>
Fund balances:				
Reserved for:				
Prepaid items	2,394	-	-	2,394
Encumbrances	-	-	4,736,729	4,736,729
Debt service	-	6,419,484	-	6,419,484
Bond retirement	-	4,586,120	-	4,586,120
Unreserved, reported in:				
Special revenue funds	17,632,324	-	-	17,632,324
Capital project funds	-	-	79,282,130	79,282,130
Total Fund Balances	<u>17,634,718</u>	<u>11,005,604</u>	<u>84,018,859</u>	<u>112,659,181</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 27,714,593</b>	<b>\$ 11,005,604</b>	<b>\$ 88,060,202</b>	<b>\$ 126,780,399</b>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Non-Major Governmental Funds**  
**For the Year Ended December 31, 2010**

	<b>NON-MAJOR SPECIAL REVENUE FUNDS</b>	<b>NON-MAJOR DEBT SERVICE FUNDS</b>	<b>NON-MAJOR CAPITAL PROJECT FUNDS</b>	<b>TOTAL NON- MAJOR GOVERNMENTAL FUNDS</b>
<b>Revenues</b>				
Taxes:				
Ad valorem/parcel fees	\$ 10,508,756	\$ -	\$ -	\$ 10,508,756
Sales tax	291,860	-	-	291,860
Licenses and permits	1,279,698	-	-	1,279,698
Intergovernmental revenues:				
Federal and state grants	15,935,984	-	2,835,797	18,771,781
State funds:				
State revenue sharing	104,254	-	-	104,254
Fees and charges for services	1,183,846	-	2,232,572	3,416,418
Fines and forfeitures	2,589,995	-	-	2,589,995
Other revenues:				
Investment earnings	225,367	25,329	1,098,759	1,349,455
Contributions	851,734	-	-	851,734
Total Revenues	<u>32,971,494</u>	<u>25,329</u>	<u>6,167,128</u>	<u>39,163,951</u>
<b>Expenditures</b>				
General government:				
Judicial	3,332,733	-	-	3,332,733
Other - unclassified	118,711	-	70,971	189,682
Public safety	2,562,373	-	30,266	2,592,639
Highways and streets	4,306,001	-	1,823,746	6,129,747
Sanitation	1,716,265	-	-	1,716,265
Health and welfare	13,635,733	-	1,075,346	14,711,079
Cultural and recreation	438,982	-	-	438,982
Economic development	291,860	-	31,275	323,135
Capital outlay:				
Capital assets	2,562,413	-	2,640,369	5,202,782
Infrastructure	1,097,672	-	6,873,451	7,971,123
Debt Service:				
Principal	-	5,370,000	-	5,370,000
Interest	-	4,756,832	-	4,756,832
Bond issuance costs	-	5,626	-	5,626
Total Expenditures	<u>30,062,743</u>	<u>10,132,458</u>	<u>12,545,424</u>	<u>52,740,625</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>2,908,751</u>	<u>(10,107,129)</u>	<u>(6,378,296)</u>	<u>(13,576,674)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	309,083	10,234,674	12,716,652	23,260,409
Transfers out	(4,146,125)	(953)	(1,256,380)	(5,403,458)
Total Other Financing Sources (Uses)	<u>(3,837,042)</u>	<u>10,233,721</u>	<u>11,460,272</u>	<u>17,856,951</u>
<b>Net Change in Fund Balance</b>	<u>(928,291)</u>	<u>126,592</u>	<u>5,081,976</u>	<u>4,280,277</u>
<b>Fund Balance - beginning</b>	<u>18,563,009</u>	<u>10,879,012</u>	<u>78,936,883</u>	<u>108,378,904</u>
<b>Fund Balance - ending</b>	<u>\$ 17,634,718</u>	<u>\$ 11,005,604</u>	<u>\$ 84,018,859</u>	<u>\$ 112,659,181</u>



## NON-MAJOR SPECIAL REVENUE FUNDS

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

**STARC/Council on Aging Fund (014)** accounts for the special property tax levy, which is split equally between the Council on Aging St. Tammany and authorized programs for individuals with mental retardation and/or disabled persons in the Parish.

**Drainage Maintenance Fund (016)** accounts for the special property tax levy for the purpose of improving and maintaining drainage within the Parish.

**Public Health Fund (017)** accounts for the special property tax levy for the purpose of supporting the St. Tammany Parish Health Center and related public health activities.

**Economic Development Districts (018)** accounts for the additional three-quarter cent sales tax levied for economic development within two separate economic development districts.

**Environmental Services Fund (020)** accounts for the fees collected for the review of new water and sewerage infrastructure placed in the parish and for the development of a Comprehensive Wastewater Management Plan.

**St. Tammany Parish Levee District Fund (021)** accounts for fees collected for the purpose of maintenance of the Levee District facility.

**Jury and Witness Fund (027)** accounts for court costs obtained to provide for compensation to jurors in criminal cases.

**Criminal Court Fund (028)** accounts for the fines and court cost fees collected on moving violations and criminal cases that are used to support expenditures for the 22<sup>nd</sup> Judicial District Court System.

**22<sup>nd</sup> JDC Commissioner Fund (029)** accounts for the court cost fees collected on moving violations and criminal cases that are used to support the expenses related to the Special Commissioner for the 22<sup>nd</sup> Judicial District Court.

**Transportation Administration Fund (030)** accounts for monies collected from the land use agreements for receipts from the lease of parish property for the purpose of capital projects of the Tammany Trace.

**Law Enforcement Fund (035)** 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.

**Animal Services Fund (043)** accounts for the special property tax levy for the purpose of acquiring, constructing, improving, maintaining and operating an animal shelter for the Parish.

**FTA Operating Fund (050)** accounts for receipts from the State Shared Revenue – Mass Transportation Fund as authorized by Louisiana Revised Statute 48:751 to be used primarily for mass transit.

**Sub-Road District No. 2 of Road District No. 19 Fund (149)** accounts for the annual service charge levied to improve public roads within the District.

**Lighting District No. 1 Fund (161)** accounts for the special property tax levy for the purpose of providing and maintaining utility poles and electric lights on parish streets, roads, highways, and public places within the District.

**NON-MAJOR SPECIAL REVENUE FUNDS**  
(Continued)

**Lighting District No. 4 Fund (164)** accounts for the special property tax levy for the purpose of providing and maintaining utility poles and electric lights on parish streets, roads, highways, and public places within the District.

**Lighting District No. 5 Fund (165)** accounts for the special property tax levy for the purpose of providing and maintaining utility poles and electric lights on parish streets, roads, highways, and public places within the District.

**Lighting District No. 6 Fund (166)** accounts for the special property tax levy for the purpose of providing and maintaining utility poles and electric lights on parish streets, roads, highways, and public places within the District.

**Lighting District No. 7 Fund (167)** accounts for the special property tax levy for the purpose of providing and maintaining utility poles and electric lights on parish streets, roads, highways, and public places within the District.

**Lighting District No. 9 Fund (169)** accounts for the annual service charge levied for the purpose of providing and maintaining utility poles and electric lights on parish streets, roads, highways, and public places within the District.

**Lighting District No. 10 Fund (170)** accounts for the annual service charge levied for the purpose of providing and maintaining utility poles and electric lights on parish streets, roads, highways, and public places within the District.

**Lighting District No. 11 Fund (171)** accounts for the annual service charge levied for the purpose of providing and maintaining utility poles and electric lights on parish streets, roads, highways, and public places within the District.

**Lighting District No. 14 Fund (174)** accounts for the annual service charge levied for the purpose of providing and maintaining utility poles and electric lights on parish streets, roads, highways, and public places within the District.

**Lighting District No. 15 Fund (175)** accounts for the annual service charge levied for the purpose of providing and maintaining utility poles and electric lights on parish streets, roads, highway, and public places within the District.

**Lighting District No. 16 Fund (176)** accounts for the annual service charge levied for the purpose of providing and maintaining utility poles and electric lights on parish streets, roads, highway, and public places within the District.

**Grants - Arts Commission Fund (400)** accounts for receipts and disbursements of Federal and State grants for the promotion of Arts.

**Grants – Buildings Fund (401)** accounts for receipts and disbursements of Federal and State grants for the beautification of the Parish facilities.

**Grants – Flood Hazard Mitigation Fund (402)** accounts for receipts and disbursements of Federal Emergency Management Administration grants to mitigate flood-damaged homes throughout the Parish.

**Grants – Economic Development Fund (403)** accounts for receipts and disbursements of Federal and State grants for economic development.

**NON-MAJOR SPECIAL REVENUE FUNDS**  
(Continued)

**Grants – Department of Justice Fund (404)** accounts for receipts and disbursements of Federal and State grants related to emergency preparedness issues, such as grants for developing and updating the All Hazards Plan, creating, training and equipping the Citizens Corps, Community Emergency Response Team, and Critical Incident Stress Management Team, and training and equipping first responders for hazardous materials and terrorist situations.

**Grants – Other Fund (411)** accounts for receipts and disbursements of Federal and State grants not accounted for in another fund.

**Grants – Roads (415)** accounts for receipts and disbursements of Federal and State grants for building and/or improving roadways within the Parish.

**Grants – Drainage Fund (416)** accounts for receipts and disbursements of Federal and State grants related to environmental and drainage improvements, such as grants for watershed studies.

**Grants – Coastal Fund (418)** 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 – Environmental Services Fund (420)** accounts for receipts and disbursements of Federal and State grants related to environmental issues such as grants for watershed studies.

**Grants – Community Action Agency Fund (425)** accounts for receipts and disbursements of Federal and State grants received to benefit citizens for items such as: weatherization, mortgage and rental assistance, utility assistance and heat relief.

**Grants – Tammany Trace Fund (430)** accounts for receipts and disbursements of Federal and State grants related to the Tammany Trace. The Trace is Louisiana's first rails-to-trails conversion. It is a scenic 31 mile recreation corridor for pedestrians, bicyclists, equestrians, rollerbladers and joggers which extends from one end of the Parish to the other.

**Grants – Airport Fund (440)** accounts for receipts and disbursements of Federal and State grants related to Airport improvements.

**Grants – Animal Services Fund (443)** accounts for receipts and disbursements of Federal and State grants related to Animal Services.

**Grants – FTA Fund (450)** account for receipts and disbursements of Federal Transit Authority Grants related to constructing Park-n-Ride facilities and transit operations throughout the Parish.

**Grants – CDBG Fund (460)** account for receipts and disbursements of the HUD Entitlement grant funds pursuant to the Parish's consolidated plan.

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Special Revenue Funds**  
**December 31, 2010**

	<b>014 STARC/Council on Aging</b>	<b>016 Drainage Maintenance</b>	<b>017 Public Health</b>	<b>018 Economic Development Districts</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 62,603	\$ 406,194	\$ 99,470	\$ -
Investments	-	1,095,277	266,071	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	2,541,601	2,750,903	2,750,903	-
Sales tax	-	-	-	288,505
Other receivables	46,326	11,497	4,210	-
Prepaid items	-	-	300	-
	<u>-</u>	<u>-</u>	<u>300</u>	<u>-</u>
 Total Assets	 <u>\$ 2,650,530</u>	 <u>\$ 4,263,871</u>	 <u>\$ 3,120,954</u>	 <u>\$ 288,505</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts, salaries, and other payables	\$ 2,641,219	\$ 184,776	\$ 117,059	\$ 288,505
Due to other funds	-	-	-	-
Due to component units	-	-	-	-
Unearned revenue	-	-	-	-
Other liabilities	9,311	515,410	39,838	-
Total Liabilities	<u>2,650,530</u>	<u>700,186</u>	<u>156,897</u>	<u>288,505</u>
 Fund balances:				
Reserved for prepaid items	-	-	300	-
Unreserved	-	3,563,685	2,963,757	-
Total Fund Balances	<u>-</u>	<u>3,563,685</u>	<u>2,964,057</u>	<u>-</u>
 Total Liabilities and Fund Balances	 <u>\$ 2,650,530</u>	 <u>\$ 4,263,871</u>	 <u>\$ 3,120,954</u>	 <u>\$ 288,505</u>

**SCHEDULE 10**  
**continued**

<b>020 Environmental Services</b>	<b>021 St. Tammany Parish Levee District</b>	<b>027 Jury and Witness</b>	<b>028 Criminal Court</b>	<b>029 22nd JDC Commissioner</b>	<b>030 Transportation Administration</b>	<b>035 Law Enforcement</b>
\$ 699,491	\$ -	\$ 134,347	\$ 27,523	\$ 95,558	\$ -	\$ 54,470
1,821,616	-	367,486	34,355	303,712	-	149,153
-	-	-	-	-	-	-
-	-	-	-	-	-	-
259,896	-	28,299	206,050	8,908	-	9,588
-	-	-	-	-	-	-
<u>\$ 2,781,003</u>	<u>\$ -</u>	<u>\$ 530,132</u>	<u>\$ 267,928</u>	<u>\$ 408,178</u>	<u>\$ -</u>	<u>\$ 213,211</u>
\$ 84,316	\$ -	\$ 7,602	\$ 212,490	\$ 7,603	\$ -	\$ 5,650
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	48,870	-	-	-
175,640	-	-	-	-	-	-
<u>259,956</u>	<u>-</u>	<u>7,602</u>	<u>261,360</u>	<u>7,603</u>	<u>-</u>	<u>5,650</u>
-	-	-	-	-	-	-
<u>2,521,047</u>	<u>-</u>	<u>522,530</u>	<u>6,568</u>	<u>400,575</u>	<u>-</u>	<u>207,561</u>
<u>2,521,047</u>	<u>-</u>	<u>522,530</u>	<u>6,568</u>	<u>400,575</u>	<u>-</u>	<u>207,561</u>
<u>\$ 2,781,003</u>	<u>\$ -</u>	<u>\$ 530,132</u>	<u>\$ 267,928</u>	<u>\$ 408,178</u>	<u>\$ -</u>	<u>\$ 213,211</u>



**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Special Revenue Funds**  
**December 31, 2010**

	<b>043 Animal Services</b>	<b>050 FTA Operating</b>	<b>149 Sub-Road District No. 2 of Road District No. 19</b>	<b>161 Lighting District No. 1</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 166,628	\$ -	\$ -	\$ 117,614
Investments	405,140	-	-	321,163
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	1,270,807	-	-	176,587
Sales tax	-	-	-	-
Other receivables	36,825	-	-	2,220
Prepaid items	1,994	-	-	-
	<u>1,994</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Assets	 <u><u>\$ 1,881,394</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ 617,584</u></u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts, salaries, and other payables	\$ 103,176	\$ -	\$ -	\$ 12,540
Due to other funds	-	-	-	-
Due to component units	-	-	-	-
Unearned revenue	-	-	-	-
Other liabilities	38,965	-	-	25,565
Total Liabilities	<u>142,141</u>	<u>-</u>	<u>-</u>	<u>38,105</u>
Fund balances:				
Reserve for prepaid items	1,994	-	-	-
Unreserved	<u>1,737,259</u>	<u>-</u>	<u>-</u>	<u>579,479</u>
Total Fund Balances	<u>1,739,253</u>	<u>-</u>	<u>-</u>	<u>579,479</u>
 Total Liabilities and Fund Balances	 <u><u>\$ 1,881,394</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ 617,584</u></u>

**SCHEDULE 10**  
**continued**

<b>164 Lighting District No. 4</b>	<b>165 Lighting District No. 5</b>	<b>166 Lighting District No. 6</b>	<b>167 Lighting District No. 7</b>	<b>169 Lighting District No. 9</b>	<b>170 Lighting District No. 10</b>	<b>171 Lighting District No. 11</b>
\$ 249,055	\$ 16,158	\$ 166,555	\$ 266,758	\$ 58,633	\$ 752	\$ 9,446
683,323	44,216	456,643	732,617	161,055	2,057	25,896
252,142	14,748	83,983	236,653	66,932	1,574	6,990
-	-	-	-	-	-	-
4,775	303	3,106	5,151	1,144	15	178
-	-	-	-	-	-	-
<u>\$ 1,189,295</u>	<u>\$ 75,425</u>	<u>\$ 710,287</u>	<u>\$ 1,241,179</u>	<u>\$ 287,764</u>	<u>\$ 4,398</u>	<u>\$ 42,510</u>
\$ 26,591	\$ 1,143	\$ 7,325	\$ 29,387	\$ 5,338	\$ 99	\$ 410
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,584	-	-	-	-	-	-
<u>28,175</u>	<u>1,143</u>	<u>7,325</u>	<u>29,387</u>	<u>5,338</u>	<u>99</u>	<u>410</u>
-	-	-	-	-	-	-
<u>1,161,120</u>	<u>74,282</u>	<u>702,962</u>	<u>1,211,792</u>	<u>282,426</u>	<u>4,299</u>	<u>42,100</u>
<u>1,161,120</u>	<u>74,282</u>	<u>702,962</u>	<u>1,211,792</u>	<u>282,426</u>	<u>4,299</u>	<u>42,100</u>
<u>\$ 1,189,295</u>	<u>\$ 75,425</u>	<u>\$ 710,287</u>	<u>\$ 1,241,179</u>	<u>\$ 287,764</u>	<u>\$ 4,398</u>	<u>\$ 42,510</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Special Revenue Funds**  
**December 31, 2010**

	<b>174 Lighting District No. 14</b>	<b>175 Lighting District No. 15</b>	<b>176 Lighting District No. 16</b>	<b>400 Grants - Arts Commission</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 654	\$ 2,887	\$ 11,010	\$ 242,658
Investments	1,777	7,834	29,683	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	14,410	7,074	61,659	-
Sales tax	-	-	-	-
Other receivables	26	55	1,655	37,438
Prepaid items	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 16,867</u>	<u>\$ 17,850</u>	<u>\$ 104,007</u>	<u>\$ 280,096</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts, salaries, and other payables	\$ 1,128	\$ 245	\$ 3,834	\$ 22,877
Due to other funds	-	-	-	-
Due to component units	-	-	-	-
Unearned revenue	-	-	-	109,377
Other liabilities	-	-	4,415	-
Total Liabilities	<u>1,128</u>	<u>245</u>	<u>8,249</u>	<u>132,254</u>
Fund balances:				
Reserve for prepaid items	-	-	-	-
Unreserved	15,739	17,605	95,758	147,842
Total Fund Balances	<u>15,739</u>	<u>17,605</u>	<u>95,758</u>	<u>147,842</u>
Total Liabilities and Fund Balances	<u>\$ 16,867</u>	<u>\$ 17,850</u>	<u>\$ 104,007</u>	<u>\$ 280,096</u>

**SCHEDULE 10**  
**continued**

<b>401</b> <b>Grants -</b> <b>Buildings</b>	<b>402</b> <b>Grants - Flood</b> <b>Hazard</b> <b>Mitigation</b>	<b>403</b> <b>Grants -</b> <b>Economic</b> <b>Development</b>	<b>404</b> <b>Grants - Dept.</b> <b>of Justice</b>	<b>411</b> <b>Grants - Other</b>	<b>415</b> <b>Grants - Roads</b>	<b>416</b> <b>Grants -</b> <b>Drainage</b>
\$ 1,587,589	\$ 217,790	\$ -	\$ -	\$ -	\$ 125,000	\$ 605,579
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
18,785	606,252	13,606	780,040	35,063	-	327,994
-	-	-	-	-	-	-
<u>\$ 1,606,374</u>	<u>\$ 824,042</u>	<u>\$ 13,606</u>	<u>\$ 780,040</u>	<u>\$ 35,063</u>	<u>\$ 125,000</u>	<u>\$ 933,573</u>
\$ 72,105	\$ 243,696	\$ 13,606	\$ 299,413	\$ 8,990	\$ -	\$ 558,852
-	359,914	-	422,690	1,073	-	-
-	-	-	-	-	-	-
1,534,269	220,432	-	50,509	25,000	125,000	-
-	-	-	-	-	-	-
<u>1,606,374</u>	<u>824,042</u>	<u>13,606</u>	<u>772,612</u>	<u>35,063</u>	<u>125,000</u>	<u>558,852</u>
-	-	-	-	-	-	-
-	-	-	7,428	-	-	374,721
-	-	-	7,428	-	-	374,721
<u>\$ 1,606,374</u>	<u>\$ 824,042</u>	<u>\$ 13,606</u>	<u>\$ 780,040</u>	<u>\$ 35,063</u>	<u>\$ 125,000</u>	<u>\$ 933,573</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Special Revenue Funds**  
**December 31, 2010**

	<b>418 Grants - Coastal</b>	<b>420 Grants - Environmental Services</b>	<b>425 Grants - Community Action Agency</b>	<b>430 Grants - Tammany Trace</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 106,382	\$ 203,663	\$ -	\$ -
Investments	-	-	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	-	-	-	-
Sales tax	-	-	-	-
Other receivables	47,990	53,166	342,120	80,972
Prepaid items	100	-	-	-
	<u>100</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Assets	 <u>\$ 154,472</u>	 <u>\$ 256,829</u>	 <u>\$ 342,120</u>	 <u>\$ 80,972</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts, salaries, and other payables	\$ 39,580	\$ 25,864	\$ 84,682	\$ 11,523
Due to other funds	736	-	225,571	27,397
Due to component units	-	-	-	-
Unearned revenue	7,774	136,472	5,593	-
Other liabilities	-	-	-	-
Total Liabilities	<u>48,090</u>	<u>162,336</u>	<u>315,846</u>	<u>38,920</u>
 Fund balances:				
Reserve for prepaid items	100	-	-	-
Unreserved	106,282	94,493	26,274	42,052
Total Fund Balances	<u>106,382</u>	<u>94,493</u>	<u>26,274</u>	<u>42,052</u>
 Total Liabilities and Fund Balances	 <u>\$ 154,472</u>	 <u>\$ 256,829</u>	 <u>\$ 342,120</u>	 <u>\$ 80,972</u>

**SCHEDULE 10**  
**continued**

<b>440</b> <b>Grants - Airport</b>	<b>443</b> <b>Grants - Animal</b> <b>Services</b>	<b>450</b> <b>Grants - FTA</b>	<b>460</b> <b>Grants - CDBG</b>	<b>TOTAL Non-Major</b> <b>Special Revenue</b> <b>Funds</b>
\$ -	\$ -	\$ 637,804	\$ 416	\$ 6,372,687
-	-	-	-	6,909,074
-	-	-	-	10,236,966
-	-	-	-	288,505
10,070	-	346,243	575,001	3,904,967
-	-	-	-	2,394
<u>\$ 10,070</u>	<u>\$ -</u>	<u>\$ 984,047</u>	<u>\$ 575,417</u>	<u>\$ 27,714,593</u>
\$ 4,065	\$ -	\$ 261,359	\$ 575,417	\$ 5,962,465
6,005	-	-	-	1,043,386
-	-	-	-	-
-	-	-	-	2,263,296
-	-	-	-	810,728
<u>10,070</u>	<u>-</u>	<u>261,359</u>	<u>575,417</u>	<u>10,079,875</u>
-	-	-	-	2,394
-	-	722,688	-	17,632,324
-	-	722,688	-	17,634,718
<u>\$ 10,070</u>	<u>\$ -</u>	<u>\$ 984,047</u>	<u>\$ 575,417</u>	<u>\$ 27,714,593</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, 2010**

	014 STARC/Council on Aging			016 Drainage Maintenance		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ 2,611,154	\$ 2,611,154	\$ -	\$ 2,687,789	\$ 2,825,851	\$ 138,062
Sales and use	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	69,488	69,488	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	9,638	9,638	-	40,000	49,731	9,731
Contributions	-	-	-	-	-	-
Total Revenues	<u>2,690,280</u>	<u>2,690,280</u>	<u>-</u>	<u>2,727,789</u>	<u>2,875,582</u>	<u>147,793</u>
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	1,394,506	597,966	796,540
Sanitation	-	-	-	-	-	-
Health and welfare	4,678,665	4,678,665	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	87,400	80,171	7,229
Total Expenditures	<u>4,678,665</u>	<u>4,678,665</u>	<u>-</u>	<u>1,481,906</u>	<u>678,137</u>	<u>803,769</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(1,988,385)</u>	<u>(1,988,385)</u>	<u>-</u>	<u>1,245,883</u>	<u>2,197,445</u>	<u>951,562</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(2,046,677)	(2,046,677)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,046,677)</u>	<u>(2,046,677)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(1,988,385)	(1,988,385)	-	(800,794)	150,768	951,562
<b>Fund Balance - beginning</b>	<u>1,988,385</u>	<u>1,988,385</u>	<u>-</u>	<u>3,412,917</u>	<u>3,412,917</u>	<u>-</u>
<b>Fund Balance - ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,612,123</u>	<u>\$ 3,563,685</u>	<u>\$ 951,562</u>

**SCHEDULE 11**  
**continued**

017 Public Health			018 Economic Development Districts			020 Environmental Services		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 2,687,789	\$ 2,826,575	\$ 138,786	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	291,860	291,860	-	-	-	-
-	-	-	-	-	-	1,005,850	1,182,407	176,557
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	13,250	11,354	(1,896)
-	-	-	-	-	-	7,700	7,643	(57)
18,000	33,469	15,469	-	-	-	48,000	34,889	(13,111)
-	-	-	-	-	-	-	-	-
2,705,789	2,860,044	154,255	291,860	291,860	-	1,074,800	1,236,293	161,493
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,371,655	1,041,887	329,768
1,636,444	1,534,120	102,324	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	291,860	291,860	-	-	-	-
-	-	-	-	-	-	32,000	29,371	2,629
-	-	-	-	-	-	-	-	-
1,636,444	1,534,120	102,324	291,860	291,860	-	1,403,655	1,071,258	332,397
1,069,345	1,325,924	256,579	-	-	-	(328,855)	165,035	493,890
-	-	-	-	-	-	-	-	-
(1,205,498)	(1,204,998)	500	-	-	-	(10,875)	(1,054)	9,821
(1,205,498)	(1,204,998)	500	-	-	-	(10,875)	(1,054)	9,821
(136,153)	120,926	257,079	-	-	-	(339,730)	163,981	503,711
2,843,131	2,843,131	-	-	-	-	2,357,066	2,357,066	-
\$ 2,706,978	\$ 2,964,057	\$ 257,079	\$ -	\$ -	\$ -	\$ 2,017,336	\$ 2,521,047	\$ 503,711



**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, 2010**

	021 St. Tammany Parish Levee District			027 Jury and Witness		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	-	-	-	260,000	350,933	90,933
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	1,269	1,269	-	8,000	6,795	(1,205)
Contributions	-	-	-	-	-	-
Total Revenues	1,269	1,269	-	268,000	357,728	89,728
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	385,720	343,593	42,127
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	1,055	1,055	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	1,055	1,055	-	385,720	343,593	42,127
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	214	214	-	(117,720)	14,135	131,855
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	(147,061)	(147,061)	-	-	-	-
Total Other Financing Sources (Uses)	(147,061)	(147,061)	-	-	-	-
<b>Net Change in Fund Balance</b>	(146,847)	(146,847)	-	(117,720)	14,135	131,855
<b>Fund Balance - beginning</b>	146,847	146,847	-	508,395	508,395	-
<b>Fund Balance - ending</b>	\$ -	\$ -	\$ -	\$ 390,675	\$ 522,530	\$ 131,855

**SCHEDULE 11**  
**continued**

028 Criminal Court			029 22nd JDC Commissioner			030 Transportation Administration		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
223,000	222,126	(874)	99,000	98,444	(556)	72,924	72,924	-
2,580,000	2,582,352	2,352	-	-	-	-	-	-
1,000	430	(570)	9,000	6,431	(2,569)	5,264	5,264	-
-	-	-	-	-	-	-	-	-
2,804,000	2,804,908	908	108,000	104,875	(3,125)	78,188	78,188	-
2,803,460	2,799,219	4,241	180,343	179,921	422	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	3,506	3,506	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,803,460	2,799,219	4,241	180,343	179,921	422	3,506	3,506	-
540	5,689	5,149	(72,343)	(75,046)	(2,703)	74,682	74,682	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(324,838)	(324,838)	-
-	-	-	-	-	-	(324,838)	(324,838)	-
540	5,689	5,149	(72,343)	(75,046)	(2,703)	(250,156)	(250,156)	-
879	879	-	475,621	475,621	-	250,156	250,156	-
\$ 1,419	\$ 6,568	\$ 5,149	\$ 403,278	\$ 400,575	\$ (2,703)	\$ -	\$ -	\$ -

**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, 2010**

	<b>035</b>			<b>043</b>		
	<b>Law Enforcement</b>			<b>Animal Services</b>		
	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance Positive (Negative)</b>	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance Positive (Negative)</b>
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ 1,241,656	\$ 1,305,168	\$ 63,512
Sales and use	-	-	-	-	-	-
Licenses and permits	-	-	-	98,000	97,291	(709)
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	-	-	35,000	34,766	(234)
Fees and charges for services	84,000	121,598	37,598	108,480	103,887	(4,593)
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	4,000	2,695	(1,305)	22,000	18,890	(3,110)
Contributions	-	-	-	10,000	9,325	(675)
Total Revenues	<u>88,000</u>	<u>124,293</u>	<u>36,293</u>	<u>1,515,136</u>	<u>1,569,327</u>	<u>54,191</u>
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	113,520	105,170	8,350	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	1,273,176	1,149,252	123,924
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	70,000	45,793	24,207
Infrastructure	-	-	-	-	-	-
Total Expenditures	<u>113,520</u>	<u>105,170</u>	<u>8,350</u>	<u>1,343,176</u>	<u>1,195,045</u>	<u>148,131</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(25,520)</u>	<u>19,123</u>	<u>44,643</u>	<u>171,960</u>	<u>374,282</u>	<u>202,322</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	399	399
Transfers out	-	-	-	(151,000)	(151,000)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(151,000)</u>	<u>(150,601)</u>	<u>399</u>
<b>Net Change in Fund Balance</b>	(25,520)	19,123	44,643	20,960	223,681	202,721
<b>Fund Balance - beginning</b>	<u>188,438</u>	<u>188,438</u>	<u>-</u>	<u>1,515,572</u>	<u>1,515,572</u>	<u>-</u>
<b>Fund Balance - ending</b>	<u>\$ 162,918</u>	<u>\$ 207,561</u>	<u>\$ 44,643</u>	<u>\$ 1,536,532</u>	<u>\$ 1,739,253</u>	<u>\$ 202,721</u>

**SCHEDULE 11**  
**continued**

050 FTA Operating			149 Sub-Road Dist. No. 2 of RD No. 19			161 Lighting District No. 1		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 164,409	\$ 173,158	\$ 8,749
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
69,923	69,923	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	129	129	-	10,000	7,263	(2,737)
-	-	-	-	-	-	-	-	-
69,923	69,923	-	129	129	-	174,409	180,421	6,012
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,000	3,000	-	1,975	1,975	-	102,526	92,746	9,780
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,000	-	2,000
3,000	3,000	-	1,975	1,975	-	104,526	92,746	11,780
66,923	66,923	-	(1,846)	(1,846)	-	69,883	87,675	17,792
-	-	-	-	-	-	-	-	-
(107,259)	(107,259)	-	(20,186)	(20,186)	-	-	-	-
(107,259)	(107,259)	-	(20,186)	(20,186)	-	-	-	-
(40,336)	(40,336)	-	(22,032)	(22,032)	-	69,883	87,675	17,792
40,336	40,336	-	22,032	22,032	-	491,804	491,804	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 561,687	\$ 579,479	\$ 17,792

**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, 2010**

	164 Lighting District No. 4			165 Lighting District No. 5		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ 245,579	\$ 257,372	\$ 11,793	\$ 14,693	\$ 15,424	\$ 731
Sales and use	-	-	-	-	-	-
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	20,000	15,545	(4,455)	2,000	931	(1,069)
Contributions	-	-	-	-	-	-
Total Revenues	<u>265,579</u>	<u>272,917</u>	<u>7,338</u>	<u>16,693</u>	<u>16,355</u>	<u>(338)</u>
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	260,123	224,391	35,732	9,918	8,955	963
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	6,700	-	6,700	-	-	-
Total Expenditures	<u>266,823</u>	<u>224,391</u>	<u>42,432</u>	<u>9,918</u>	<u>8,955</u>	<u>963</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(1,244)</u>	<u>48,526</u>	<u>49,770</u>	<u>6,775</u>	<u>7,400</u>	<u>625</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(1,244)</u>	<u>48,526</u>	<u>49,770</u>	<u>6,775</u>	<u>7,400</u>	<u>625</u>
<b>Fund Balance - beginning</b>	<u>1,112,594</u>	<u>1,112,594</u>	<u>-</u>	<u>66,882</u>	<u>66,882</u>	<u>-</u>
<b>Fund Balance - ending</b>	<u>\$ 1,111,350</u>	<u>\$ 1,161,120</u>	<u>\$ 49,770</u>	<u>\$ 73,657</u>	<u>\$ 74,282</u>	<u>\$ 625</u>

**SCHEDULE 11**  
**continued**

166 Lighting District No. 6			167 Lighting District No. 7			169 Lighting District No. 9		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 87,539	\$ 88,492	\$ 953	\$ 225,491	\$ 242,061	\$ 16,570	\$ 68,040	\$ 68,096	\$ 56
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
15,000	9,362	(5,638)	20,000	17,003	(2,997)	5,000	3,711	(1,289)
-	-	-	-	-	-	-	-	-
102,539	97,854	(4,685)	245,491	259,064	13,573	73,040	71,807	(1,233)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
55,757	55,626	131	332,090	255,507	76,583	76,025	70,284	5,741
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,845	-	3,845	55,000	-	55,000	-	-	-
59,602	55,626	3,976	387,090	255,507	131,583	76,025	70,284	5,741
42,937	42,228	(709)	(141,599)	3,557	145,156	(2,985)	1,523	4,508
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
42,937	42,228	(709)	(141,599)	3,557	145,156	(2,985)	1,523	4,508
660,734	660,734	-	1,208,235	1,208,235	-	280,903	280,903	-
\$ 703,671	\$ 702,962	\$ (709)	\$ 1,066,636	\$ 1,211,792	\$ 145,156	\$ 277,918	\$ 282,426	\$ 4,508

**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, 2010**

	170 Lighting District No. 10			171 Lighting District No. 11		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ 1,600	\$ 1,600	\$ -	\$ 7,140	\$ 7,140	\$ -
Sales and use	-	-	-	-	-	-
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	100	54	(46)	1,000	548	(452)
Contributions	-	-	-	-	-	-
Total Revenues	1,700	1,654	(46)	8,140	7,688	(452)
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	1,688	1,305	383	6,362	5,590	772
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	1,688	1,305	383	6,362	5,590	772
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	12	349	337	1,778	2,098	320
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	12	349	337	1,778	2,098	320
<b>Fund Balance - beginning</b>	3,950	3,950	-	40,002	40,002	-
<b>Fund Balance - ending</b>	\$ 3,962	\$ 4,299	\$ 337	\$ 41,780	\$ 42,100	\$ 320

**SCHEDULE 11**  
**continued**

174 Lighting District No. 14			175 Lighting District No. 15			176 Lighting District No. 16		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 14,800	\$ 14,800	\$ -	\$ 7,260	\$ 7,260	\$ -	\$ 37,909	\$ 64,605	\$ 26,696
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
300	162	(138)	200	185	(15)	300	973	673
-	-	-	-	-	-	-	-	-
15,100	14,962	(138)	7,460	7,445	(15)	38,209	65,578	27,369
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
15,022	14,850	172	4,298	3,664	634	35,014	35,009	5
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	4,614	-	4,614
15,022	14,850	172	4,298	3,664	634	39,628	35,009	4,619
78	112	34	3,162	3,781	619	(1,419)	30,569	31,988
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
78	112	34	3,162	3,781	619	(1,419)	30,569	31,988
15,627	15,627	-	13,824	13,824	-	65,189	65,189	-
\$ 15,705	\$ 15,739	\$ 34	\$ 16,986	\$ 17,605	\$ 619	\$ 63,770	\$ 95,758	\$ 31,988



**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, 2010**

	400			401		
	Grants - Art Commission			Grants - Buildings		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	164,653	164,653	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	-	-	-
Contributions	207,202	207,202	-	-	-	-
Total Revenues	207,202	207,202	-	164,653	164,653	-
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Other - unclassified	-	-	-	118,711	118,711	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	230,927	230,927	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	22,717	22,717	-	45,942	45,942	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	253,644	253,644	-	164,653	164,653	-
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(46,442)	(46,442)	-	-	-	-
<b>Other Financing Sources (Uses)</b>						
Transfers in	28,031	28,031	-	-	-	-
Transfers out	(5,000)	(5,000)	-	-	-	-
Total Other Financing Sources (Uses)	23,031	23,031	-	-	-	-
<b>Net Change in Fund Balance</b>	(23,411)	(23,411)	-	-	-	-
<b>Fund Balance - beginning</b>	171,253	171,253	-	-	-	-
<b>Fund Balance - ending</b>	\$ 147,842	\$ 147,842	\$ -	\$ -	\$ -	\$ -

**SCHEDULE 11**  
**continued**

402 Grants - Flood Hazard Mitigation			403 Grants - Economic Development			404 Grants - Dept. of Justice		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,216,347	3,216,347	-	13,606	13,606	-	1,221,099	1,221,099	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,216,347	3,216,347	-	13,606	13,606	-	1,221,099	1,221,099	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,005,657	2,005,657	-	-	-	-	391,925	391,925	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,950	1,950	-
-	-	-	13,606	13,606	-	-	-	-
-	-	-	-	-	-	-	-	-
1,210,690	1,210,690	-	-	-	-	851,728	851,728	-
-	-	-	-	-	-	-	-	-
3,216,347	3,216,347	-	13,606	13,606	-	1,245,603	1,245,603	-
-	-	-	-	-	-	(24,504)	(24,504)	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	23,946	23,946	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	23,946	23,946	-
-	-	-	-	-	-	(558)	(558)	-
-	-	-	-	-	-	7,986	7,986	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,428	\$ 7,428	\$ -

**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, 2010**

	411 Grants - Other			415 Grants - Roads		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	170,883	170,883	-	-	-	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	-	-	-
Contributions	193	193	-	-	-	-
Total Revenues	171,076	171,076	-	-	-	-
<b>Expenditures</b>						
General government:						
Judicial	10,000	10,000	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	59,621	59,621	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	64,562	64,562	-	-	-	-
Cultural and recreation	36,893	36,893	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	171,076	171,076	-	-	-	-
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	-	-	-	-	-	-
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	-	-	-	-	-	-
<b>Fund Balance - beginning</b>	-	-	-	-	-	-
<b>Fund Balance - ending</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**SCHEDULE 11**  
**continued**

416 Grants - Drainage			418 Grants - Coastal			420 Grants - Environmental Services		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
867,968	867,968	-	77,761	81,020	3,259	911,671	911,671	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
600,000	600,000	-	-	-	-	10,981	10,981	-
1,467,968	1,467,968	-	77,761	81,020	3,259	922,652	922,652	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
544,063	544,063	-	77,761	77,761	-	-	-	-
-	-	-	-	-	-	674,378	674,378	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	37,641	37,641	-
-	-	-	-	-	-	-	-	-
113,300	113,300	-	-	-	-	89,180	89,180	-
449,168	449,168	-	-	-	-	-	-	-
1,106,531	1,106,531	-	77,761	77,761	-	801,199	801,199	-
361,437	361,437	-	-	3,259	3,259	121,453	121,453	-
-	-	-	-	103,123	103,123	6,325	6,325	-
-	-	-	-	-	-	(135,448)	(135,448)	-
-	-	-	-	103,123	103,123	(129,123)	(129,123)	-
361,437	361,437	-	-	106,382	106,382	(7,670)	(7,670)	-
13,284	13,284	-	-	-	-	102,163	102,163	-
\$ 374,721	\$ 374,721	\$ -	\$ -	\$ 106,382	\$ 106,382	\$ 94,493	\$ 94,493	\$ -

**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, 2010**

	<b>425</b>			<b>430</b>		
	<b>Grants - Community Action Agency</b>			<b>Grants - Tammany Trace</b>		
	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance Positive (Negative)</b>	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance Positive (Negative)</b>
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	4,315,964	4,339,867	23,903	219,106	219,106	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	-	-	-
Contributions	1,071	-	(1,071)	24,033	24,033	-
Total Revenues	<u>4,317,035</u>	<u>4,339,867</u>	<u>22,832</u>	<u>243,139</u>	<u>243,139</u>	<u>-</u>
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	4,317,039	4,339,900	(22,861)	-	-	-
Cultural and recreation	-	-	-	118,860	118,860	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	75,052	75,052	-
Infrastructure	-	-	-	91,836	91,836	-
Total Expenditures	<u>4,317,039</u>	<u>4,339,900</u>	<u>(22,861)</u>	<u>285,748</u>	<u>285,748</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(4)</u>	<u>(33)</u>	<u>(29)</u>	<u>(42,609)</u>	<u>(42,609)</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	40,000	40,000	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(4)</u>	<u>(33)</u>	<u>(29)</u>	<u>(2,609)</u>	<u>(2,609)</u>	<u>-</u>
<b>Fund Balance - beginning</b>	<u>26,307</u>	<u>26,307</u>	<u>-</u>	<u>44,661</u>	<u>44,661</u>	<u>-</u>
<b>Fund Balance - ending</b>	<u>\$ 26,303</u>	<u>\$ 26,274</u>	<u>\$ (29)</u>	<u>\$ 42,052</u>	<u>\$ 42,052</u>	<u>\$ -</u>

**SCHEDULE 11**  
**continued**

440 Grants - Airport			443 Grants - Animal Services			450 Grants - FTA		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
21,501	21,501	-	16,612	16,612	-	2,573,035	2,573,035	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	202,580	202,580	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
21,501	21,501	-	16,612	16,612	-	2,775,615	2,775,615	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
11,935	11,935	-	-	-	-	2,297,868	2,297,868	-
-	-	-	-	-	-	-	-	-
-	-	-	16,612	16,612	-	278,407	278,407	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
6,895	6,895	-	-	-	-	71,745	71,745	-
68	68	-	-	-	-	-	-	-
18,898	18,898	-	16,612	16,612	-	2,648,020	2,648,020	-
2,603	2,603	-	-	-	-	127,595	127,595	-
-	-	-	-	-	-	107,259	107,259	-
(2,604)	(2,604)	-	-	-	-	-	-	-
(2,604)	(2,604)	-	-	-	-	107,259	107,259	-
(1)	(1)	-	-	-	-	234,854	234,854	-
1	1	-	-	-	-	487,834	487,834	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 722,688	\$ 722,688	\$ -

**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, 2010**

	<b>460</b>			<b>TOTAL Non-Major Special Revenue Funds</b>		
	<b>Grants - CDBG</b>					
	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance Positive (Negative)</b>	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance Positive (Negative)</b>
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ 10,102,848	\$ 10,508,756	\$ 405,908
Sales and use	-	-	-	291,860	291,860	-
Licenses and permits	-	-	-	1,103,850	1,279,698	175,848
Intergovernmental revenues:						
Federal and state grants	2,048,693	2,048,693	-	15,908,822	15,935,984	27,162
State funds:						
State revenue sharing	-	-	-	104,488	104,254	(234)
Fees and charges for services	-	-	-	1,063,234	1,183,846	120,612
Fines and forfeitures	-	-	-	2,587,700	2,589,995	2,295
Other revenues:						
Investment earnings	-	-	-	240,200	225,367	(14,833)
Contributions	-	-	-	853,480	851,734	(1,746)
Total Revenues	<u>2,048,693</u>	<u>2,048,693</u>	<u>-</u>	<u>32,256,482</u>	<u>32,971,494</u>	<u>715,012</u>
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	3,379,523	3,332,733	46,790
Other - unclassified	-	-	-	118,711	118,711	-
Public safety	-	-	-	2,570,723	2,562,373	8,350
Highways and streets	-	-	-	5,233,437	4,306,001	927,436
Sanitation	-	-	-	2,046,033	1,716,265	329,768
Health and welfare	1,572,265	1,572,265	-	13,839,120	13,635,733	203,387
Cultural and recreation	-	-	-	438,982	438,982	-
Economic development	-	-	-	291,860	291,860	-
Capital outlay:						
Capital assets	-	-	-	2,589,249	2,562,413	26,836
Infrastructure	476,429	476,429	-	1,177,060	1,097,672	79,388
Total Expenditures	<u>2,048,694</u>	<u>2,048,694</u>	<u>-</u>	<u>31,684,698</u>	<u>30,062,743</u>	<u>1,621,955</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(1)</u>	<u>(1)</u>	<u>-</u>	<u>571,784</u>	<u>2,908,751</u>	<u>2,336,967</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	205,561	309,083	103,522
Transfers out	-	-	-	(4,156,446)	(4,146,125)	10,321
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,950,885)</u>	<u>(3,837,042)</u>	<u>113,843</u>
<b>Net Change in Fund Balance</b>	<u>(1)</u>	<u>(1)</u>	<u>-</u>	<u>(3,379,101)</u>	<u>(928,291)</u>	<u>2,450,810</u>
<b>Fund Balance - beginning</b>	<u>1</u>	<u>1</u>	<u>-</u>	<u>18,563,009</u>	<u>18,563,009</u>	<u>-</u>
<b>Fund Balance - ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,183,908</u>	<u>\$ 17,634,718</u>	<u>\$ 2,450,810</u>

## **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 (215)** accounts for sales tax revenues dedicated for the payment of principal and interest requirements for Sales Tax Bonds, Series 2006.

**Utility Operations Debt Service (222)** accounts for the accumulation of resources for and the payment of debt, principal and interest for revenue bonds issued for the purpose of acquiring a utility company.

**Library Debt Service Fund (233)** accounts for Ad valorem revenues dedicated for the payment of principal and interest requirements for General Obligation Bonds, Series 2008.

**St. Tammany Parish Jail Debt Service Fund (234)** accounts for sales tax revenues dedicated for the payment of principal and interest requirements for Sales Tax Bonds, Series 2006.

**Justice Complex Debt Service Fund (237)** accounts for sales tax revenues dedicated for the payment of principal and interest requirements for Sales Tax Bonds, Series 2006.

**St. Tammany Parish Coroner Debt Service Fund (239)** accounts for Ad valorem revenues dedicated for the payment of principal and interest requirements for the Limited Tax Revenue Bonds, Series 2006.

**Animal Services Debt Service Fund (243)** accounts for Ad valorem revenues dedicated for the payment of principal and interest requirements for Limited Tax Certificates, Series 2002.

**Sub-Road District No. 2 of Road District No. 19 Debt Service Fund (249)** accounts for the special tax levy needed to comply with the interest and principal requirements for Certificate of Indebtedness, Series 2001.



**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Debt Service Funds**  
**December 31, 2010**

	<b>215 Sales Tax District No. 3 Debt Service</b>	<b>222 Utility Operations Debt Service</b>	<b>233 Library Debt Service</b>	<b>234 St. Tammany Parish Jail Debt Service</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 435	\$ 14,057	\$ 2,628	\$ 38,329
Investments	1,180	37,809	7,208	-
Receivables, net of allowances for uncollectibles:				
Other receivables	16	450	184	25
Restricted assets	<u>1,197,525</u>	<u>-</u>	<u>-</u>	<u>2,889,572</u>
 Total Assets	 <u><u>\$ 1,199,156</u></u>	 <u><u>\$ 52,316</u></u>	 <u><u>\$ 10,020</u></u>	 <u><u>\$ 2,927,926</u></u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Due to other funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Fund balances:				
Reserved for:				
Debt service	1,199,156	52,316	10,020	1,518,115
Bond retirement	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,409,811</u>
Total Fund Balances	<u>1,199,156</u>	<u>52,316</u>	<u>10,020</u>	<u>2,927,926</u>
 Total Liabilities and Fund Balances	 <u><u>\$ 1,199,156</u></u>	 <u><u>\$ 52,316</u></u>	 <u><u>\$ 10,020</u></u>	 <u><u>\$ 2,927,926</u></u>

# SCHEDULE 12

<b>237</b> <b>Justice</b> <b>Complex Debt</b> <b>Service</b>	<b>239</b> <b>St. Tammany</b> <b>Parish Coroner</b> <b>Debt Service</b>	<b>243</b> <b>Animal</b> <b>Services Debt</b> <b>Service</b>	<b>249</b> <b>Sub-Road Dist.</b> <b>No. 2 of Road</b> <b>Dist. No. 19</b> <b>Debt Service</b>	<b>TOTAL</b> <b>Non-Major</b> <b>Debt Service</b> <b>Funds</b>
\$ 18,625	\$ 299,751	\$ -	\$ -	\$ 373,825
51,269	811,721	-	-	909,187
398	5,803	-	-	6,876
5,628,619	-	-	-	9,715,716
<u>\$ 5,698,911</u>	<u>\$ 1,117,275</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,005,604</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2,522,602	1,117,275	-	-	6,419,484
3,176,309	-	-	-	4,586,120
5,698,911	1,117,275	-	-	11,005,604
<u>\$ 5,698,911</u>	<u>\$ 1,117,275</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,005,604</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, 2010**

	215			222		
	Sales Tax District No. 3 Debt Service			Utility Operations Debt Service		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Other revenues:						
Investment earnings	\$ 637	\$ 154	\$ (483)	\$ 225	\$ 2,690	\$ 2,465
Total Revenues	637	154	(483)	225	2,690	2,465
<b>Expenditures</b>						
Debt service:						
Principal	1,175,000	1,175,000	-	190,000	190,000	-
Interest	2,311,625	2,311,625	-	151,123	151,123	-
Bond issue costs	2,600	1,001	1,599	225	225	-
Total Expenditures	3,489,225	3,487,626	1,599	341,348	341,348	-
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(3,488,588)	(3,487,472)	1,116	(341,123)	(338,658)	2,465
<b>Other Financing Sources</b>						
Transfers in	3,519,692	3,519,692	-	341,124	341,124	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources	3,519,692	3,519,692	-	341,124	341,124	-
<b>Net Change in Fund Balance</b>	31,104	32,220	1,116	1	2,466	2,465
<b>Fund Balance - beginning</b>	1,166,936	1,166,936	-	49,850	49,850	-
<b>Fund Balance - ending</b>	\$ 1,198,040	\$ 1,199,156	\$ 1,116	\$ 49,851	\$ 52,316	\$ 2,465

**SCHEDULE 13**  
**continued**

233 Library Debt Service			234 St. Tammany Parish Jail Debt Service			237 Justice Complex Debt Service		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 1,000	\$ 1,844	\$ 844	\$ -	\$ 467	\$ 467	\$ 5,000	\$ 1,448	\$ (3,552)
1,000	1,844	844	-	467	467	5,000	1,448	(3,552)
205,000	205,000	-	1,040,000	1,040,000	-	2,275,000	2,275,000	-
193,794	193,794	-	450,200	450,200	-	1,097,250	1,097,250	-
1,000	976	24	2,250	900	1,350	2,150	900	1,250
399,794	399,770	24	1,492,450	1,491,100	1,350	3,374,400	3,373,150	1,250
(398,794)	(397,926)	868	(1,492,450)	(1,490,633)	1,817	(3,369,400)	(3,371,702)	(2,302)
398,794	398,794	-	1,517,300	1,517,300	-	3,417,100	3,417,100	-
-	-	-	-	-	-	-	-	-
398,794	398,794	-	1,517,300	1,517,300	-	3,417,100	3,417,100	-
-	868	868	24,850	26,667	1,817	47,700	45,398	(2,302)
9,152	9,152	-	2,901,259	2,901,259	-	5,653,513	5,653,513	-
\$ 9,152	\$ 10,020	\$ 868	\$ 2,926,109	\$ 2,927,926	\$ 1,817	\$ 5,701,213	\$ 5,698,911	\$ (2,302)

**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, 2010**

	239			243		
	St. Tammany Parish Coroner Debt Service			Animal Services Debt Service		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Other revenues:						
Investment earnings	\$ 15,000	\$ 18,688	\$ 3,688	\$ 4	\$ 4	\$ -
Total Revenues	15,000	18,688	3,688	4	4	-
<b>Expenditures</b>						
Debt service:						
Principal	470,000	470,000	-	-	-	-
Interest	552,401	552,401	-	-	-	-
Bond issue costs	1,799	1,624	175	-	-	-
Total Expenditures	1,024,200	1,024,025	175	-	-	-
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(1,009,200)	(1,005,337)	3,863	4	4	-
<b>Other Financing Sources</b>						
Transfers in	1,024,975	1,024,975	-	-	-	-
Transfers out	-	-	-	(399)	(399)	-
Total Other Financing Sources	1,024,975	1,024,975	-	(399)	(399)	-
<b>Net Change in Fund Balance</b>	15,775	19,638	3,863	(395)	(395)	-
<b>Fund Balance - beginning</b>	1,097,637	1,097,637	-	395	395	-
<b>Fund Balance - ending</b>	<u>\$ 1,113,412</u>	<u>\$ 1,117,275</u>	<u>\$ 3,863</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**SCHEDULE 13**  
**continued**

249			Total Non-Major		
Sub-Road Dist. No.2 of RD 19 Debt Service			Debt Service Funds		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 34	\$ 34	\$ -	\$ 21,900	\$ 25,329	\$ 3,429
34	34	-	21,900	25,329	3,429
15,000	15,000	-	5,370,000	5,370,000	-
439	439	-	4,756,832	4,756,832	-
-	-	-	10,024	5,626	4,398
15,439	15,439	-	10,136,856	10,132,458	4,398
(15,405)	(15,405)	-	(10,114,956)	(10,107,129)	7,827
15,689	15,689	-	10,234,674	10,234,674	-
(554)	(554)	-	(953)	(953)	-
15,135	15,135	-	10,233,721	10,233,721	-
(270)	(270)	-	118,765	126,592	7,827
270	270	-	10,879,012	10,879,012	-
\$ -	\$ -	\$ -	\$ 10,997,777	\$ 11,005,604	\$ 7,827



## NON-MAJOR CAPITAL PROJECTS FUNDS

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

**Capital Street Improvements District No. 1 Fund (301)** accounts for the portion of the two percent sales tax dedicated to construction of roads within the District.

**Capital Street Improvements District No. 2 Fund (302)** accounts for the portion of the two percent sales tax dedicated to construction of roads within the District.

**Capital Street Improvements District No. 3 Fund (303)** accounts for the portion of the two percent sales tax dedicated to construction of roads within the District.

**Capital Street Improvements District No. 4 Fund (304)** accounts for the portion of the two percent sales tax dedicated to construction of roads within the District.

**Capital Street Improvements District No. 5 Fund (305)** accounts for the portion of the two percent sales tax dedicated to construction of roads within the District.

**Capital Street Improvements District No. 6 Fund (306)** accounts for the portion of the two percent sales tax dedicated to construction of roads within the District.

**Capital Street Improvements District No. 7 Fund (307)** accounts for the portion of the two percent sales tax dedicated to construction of roads within the District.

**Capital Street Improvements District No. 8 Fund (308)** accounts for the portion of the two percent sales tax dedicated to construction of roads within the District.

**Capital Street Improvements District No. 9 Fund (309)** accounts for the portion of the two percent sales tax dedicated to construction of roads within the District.

**Capital Street Improvements District No. 10 Fund (310)** accounts for the portion of the two percent sales tax dedicated to construction of roads within the District.

**Capital Street Improvements District No. 11 Fund (311)** accounts for the portion of the two percent sales tax dedicated to construction of roads within the District.

**Capital Street Improvements District No. 12 Fund (312)** accounts for the portion of the two percent sales tax dedicated to construction of roads within the District.

**Capital Street Improvements District No. 13 Fund (313)** accounts for the portion of the two percent sales tax dedicated to construction of roads within the District.

**Capital Street Improvements District No. 14 Fund (314)** accounts for the portion of the two percent sales tax dedicated to construction of roads within the District.

**Capital Improvements Drainage Fund (316)** accounts for capital drainage projects parish-wide.

**GIS Capital Fund (320)** accounts for funds committed to the development of parish-wide Geographical Information System.



## NON-MAJOR CAPITAL PROJECTS FUNDS

(Continued)

**Koop Drive Facility Fund (321)** accounts for funds committed to capital improvements to the St. Tammany Parish Highway 59 Administrative Complex.

**Capital Improvements – OEP/911 Fund (322)** accounts for funds committed to capital improvements and/or construction of an Emergency Operations Center.

**Covington Health Unit Fund (323)** accounts for funds committed to the construction of the Covington Health Unit.

**Department of Public Works Capital Fund (324)** accounts for funds committed to the construction and improvements on the Parish Public Works Maintenance facilities.

**Towers Building Capital Fund (325)** accounts for funds committed to capital improvements of the St. Tammany Parish Slidell Administrative Complex.

**Economic Development Foundation (EDF) Capital Fund (326)** accounts for funds set aside to promote economic development projects within the Parish in conjunction with the Economic Development Foundation.

**Buildings – General Fund (327)** accounts for funds committed to the construction and improvements of Parish owned buildings.

**Transportation Administration Fund (330)** accounts for funds committed to the improvements of the Tammany Trace not funded by Federal and State Grants.

**Northshore Paving Project Fund (331)** accounts for funds collected under a front foot assessments program in Northshore Subdivision.

**Tall Timbers Subdivision Fund (332)** accounts for funds collected under a front foot assessments program in Tall Timbers Subdivision.

**Parish Library Capital Fund (333)** accounts for funds committed to capital improvements for the St. Tammany Parish Libraries.

**Jail Construction Fund (334)** accounts for funds committed to the construction of the addition to the St. Tammany Parish Jail Facility.

**Justice Complex Construction Fund (337)** accounts for funds committed to the construction of the St. Tammany Parish Justice Center.

**Coroner Capital Fund (339)** account for funds 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.

**Animal Services Capital Fund (343)** accounts for funds committed to the construction of an Animal Services Facility in St. Tammany Parish.

## **NON-MAJOR CAPITAL PROJECTS FUNDS**

(Continued)

**Solid Waste Capital Project Fund (350)** accounts for funds committed to solid waste capital projects.

**Property Management Capital Project Fund (351)** accounts for funds committed to capital projects related to parish owned buildings.

**Transportation Impact Fees Fund (360)** accounts for impact fees collected on new construction that are committed to transportation related capital projects.

**Drainage Impact Fees Fund (366)** accounts for impact fees collected on new construction that are committed to drainage related capital projects.

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Capital Project Funds**  
**December 31, 2010**

	<b>301 Capital Street Improvements District No. 1</b>	<b>302 Capital Street Improvements District No. 2</b>	<b>303 Capital Street Improvements District No. 3</b>	<b>304 Capital Street Improvements District No. 4</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 420,344	\$ 383,150	\$ 380,430	\$ 371,660
Investments	1,144,623	1,038,575	1,033,035	1,014,313
Receivables, net of allowances for uncollectibles:				
Other receivables	7,075	6,193	5,980	6,705
Due from component units	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Assets	 <u><u>\$ 1,572,042</u></u>	 <u><u>\$ 1,427,918</u></u>	 <u><u>\$ 1,419,445</u></u>	 <u><u>\$ 1,392,678</u></u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts, salaries, and other payables	\$ 34,692	\$ 490,686	\$ 462,122	\$ 266,061
Other liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>34,692</u>	<u>490,686</u>	<u>462,122</u>	<u>266,061</u>
 Fund balances:				
Reserved for:				
Encumbrances	548,127	79,315	663,121	395,056
Unreserved	<u>989,223</u>	<u>857,917</u>	<u>294,202</u>	<u>731,561</u>
Total Fund Balances	<u>1,537,350</u>	<u>937,232</u>	<u>957,323</u>	<u>1,126,617</u>
 Total Liabilities and Fund Balances	 <u><u>\$ 1,572,042</u></u>	 <u><u>\$ 1,427,918</u></u>	 <u><u>\$ 1,419,445</u></u>	 <u><u>\$ 1,392,678</u></u>

**SCHEDULE 14**  
**continued**

<b>305</b> <b>Capital Street</b> <b>Improvements</b> <b>District No. 5</b>	<b>306</b> <b>Capital Street</b> <b>Improvements</b> <b>District No. 6</b>	<b>307</b> <b>Capital Street</b> <b>Improvements</b> <b>District No. 7</b>	<b>308</b> <b>Capital Street</b> <b>Improvements</b> <b>District No. 8</b>	<b>309</b> <b>Capital Street</b> <b>Improvements</b> <b>District No. 9</b>	<b>310</b> <b>Capital Street</b> <b>Improvements</b> <b>District No. 10</b>	<b>311</b> <b>Capital Street</b> <b>Improvements</b> <b>District No. 11</b>
\$ 600,468	\$ 399,248	\$ 546,069	\$ 93,708	\$ 275,672	\$ 125,030	\$ 324,548
1,641,956	1,080,224	1,491,488	256,815	746,819	349,544	888,662
10,782	7,226	11,453	1,574	5,060	2,246	6,123
-	-	-	-	-	-	-
<u>\$ 2,253,206</u>	<u>\$ 1,486,698</u>	<u>\$ 2,049,010</u>	<u>\$ 352,097</u>	<u>\$ 1,027,551</u>	<u>\$ 476,820</u>	<u>\$ 1,219,333</u>
\$ 223,899	\$ 117,260	\$ 55,613	\$ 170,605	\$ 22,655	\$ 12,268	\$ 225,778
-	-	-	-	-	-	-
<u>223,899</u>	<u>117,260</u>	<u>55,613</u>	<u>170,605</u>	<u>22,655</u>	<u>12,268</u>	<u>225,778</u>
326,750	58,540	13,229	106,263	117,257	-	19,182
<u>1,702,557</u>	<u>1,310,898</u>	<u>1,980,168</u>	<u>75,229</u>	<u>887,639</u>	<u>464,552</u>	<u>974,373</u>
<u>2,029,307</u>	<u>1,369,438</u>	<u>1,993,397</u>	<u>181,492</u>	<u>1,004,896</u>	<u>464,552</u>	<u>993,555</u>
<u>\$ 2,253,206</u>	<u>\$ 1,486,698</u>	<u>\$ 2,049,010</u>	<u>\$ 352,097</u>	<u>\$ 1,027,551</u>	<u>\$ 476,820</u>	<u>\$ 1,219,333</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Capital Project Funds**  
**December 31, 2010**

	<b>312</b> <b>Capital Street</b> <b>Improvements</b> <b>District No. 12</b>	<b>313</b> <b>Capital Street</b> <b>Improvements</b> <b>District No. 13</b>	<b>314</b> <b>Capital Street</b> <b>Improvements</b> <b>District No. 14</b>	<b>316</b> <b>Capital</b> <b>Improvements</b> <b>Drainage</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 65,923	\$ 309,233	\$ 265,530	\$ 3,496,733
Investments	179,598	839,217	723,752	9,573,316
Receivables, net of allowances for uncollectibles:				
Other receivables	1,041	5,109	4,607	64,548
Due from component units	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,856</u>
 Total Assets	 <u><u>\$ 246,562</u></u>	 <u><u>\$ 1,153,559</u></u>	 <u><u>\$ 993,889</u></u>	 <u><u>\$ 13,152,453</u></u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts, salaries, and other payables	\$ 129,824	\$ 217,104	\$ 71,928	\$ 287,176
Other liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>129,824</u>	<u>217,104</u>	<u>71,928</u>	<u>287,176</u>
 Fund balances:				
Reserved for:				
Encumbrances	3,850	194,114	-	1,273,670
Unreserved	<u>112,888</u>	<u>742,341</u>	<u>921,961</u>	<u>11,591,607</u>
Total Fund Balances	<u>116,738</u>	<u>936,455</u>	<u>921,961</u>	<u>12,865,277</u>
 Total Liabilities and Fund Balances	 <u><u>\$ 246,562</u></u>	 <u><u>\$ 1,153,559</u></u>	 <u><u>\$ 993,889</u></u>	 <u><u>\$ 13,152,453</u></u>

**SCHEDULE 14**  
**continued**

<b>320 GIS Capital</b>	<b>321 Koop Drive Facility</b>	<b>322 Capital Improvements - OEP/911</b>	<b>323 Covington Health Unit</b>	<b>324 Dept. of Public Works Capital</b>	<b>325 Towers Building Capital</b>	<b>326 Economic Development Foundation (EDF) Capital</b>
\$ 345,179	\$ 573,519	\$ 271,407	\$ 645,947	\$ 502,773	\$ 963,348	\$ 129,976
950,457	1,577,371	746,242	1,753,210	1,386,930	2,678,586	359,087
7,754	10,556	5,008	10,386	9,322	3,169,585	2,471
-	-	-	-	-	-	-
<u>\$ 1,303,390</u>	<u>\$ 2,161,446</u>	<u>\$ 1,022,657</u>	<u>\$ 2,409,543</u>	<u>\$ 1,899,025</u>	<u>\$ 6,811,519</u>	<u>\$ 491,534</u>
\$ 70,502	\$ -	\$ -	\$ -	\$ 48,099	\$ 544,606	\$ -
-	-	-	-	-	315,000	-
<u>70,502</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>48,099</u>	<u>859,606</u>	<u>-</u>
20,183	-	-	-	10,310	352,609	23,512
<u>1,212,705</u>	<u>2,161,446</u>	<u>1,022,657</u>	<u>2,409,543</u>	<u>1,840,616</u>	<u>5,599,304</u>	<u>468,022</u>
<u>1,232,888</u>	<u>2,161,446</u>	<u>1,022,657</u>	<u>2,409,543</u>	<u>1,850,926</u>	<u>5,951,913</u>	<u>491,534</u>
<u>\$ 1,303,390</u>	<u>\$ 2,161,446</u>	<u>\$ 1,022,657</u>	<u>\$ 2,409,543</u>	<u>\$ 1,899,025</u>	<u>\$ 6,811,519</u>	<u>\$ 491,534</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Capital Project Funds**  
**December 31, 2010**

	<b>327</b> <b>Buildings -</b> <b>General</b>	<b>330</b> <b>Transportation</b> <b>Administration</b>	<b>331</b> <b>Northshore</b> <b>Paving Project</b>	<b>332</b> <b>Tall Timbers</b> <b>Subdivision</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,659,532	\$ 279,894	\$ 21,991	\$ 53,838
Investments	7,770,133	772,045	60,410	147,893
Receivables, net of allowances for uncollectibles:				
Other receivables	51,786	5,480	405	991
Due from component units	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Assets	 <u><u>\$ 10,481,451</u></u>	 <u><u>\$ 1,057,419</u></u>	 <u><u>\$ 82,806</u></u>	 <u><u>\$ 202,722</u></u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts, salaries, and other payables	\$ 3,823	\$ -	\$ -	\$ -
Other liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>3,823</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Fund balances:				
Reserved for:				
Encumbrances	12,642	-	-	-
Unreserved	<u>10,464,986</u>	<u>1,057,419</u>	<u>82,806</u>	<u>202,722</u>
Total Fund Balances	<u>10,477,628</u>	<u>1,057,419</u>	<u>82,806</u>	<u>202,722</u>
 Total Liabilities and Fund Balances	 <u><u>\$ 10,481,451</u></u>	 <u><u>\$ 1,057,419</u></u>	 <u><u>\$ 82,806</u></u>	 <u><u>\$ 202,722</u></u>

**SCHEDULE 14**  
**continued**

<b>333 Parish Library Capital</b>	<b>334 Jail Construction</b>	<b>337 Justice Complex Construction</b>	<b>339 Coroner Capital</b>	<b>343 Animal Services Capital</b>	<b>350 Solid Waste Capital Project</b>	<b>351 Property Mgmt Capital Project</b>
\$ 1,456,477	\$ 176,968	\$ 2,955,028	\$ 7,778,201	\$ 162,724	\$ 270	\$ 44,474
4,002,981	19,238	8,117,907	-	454,348	741	35,170
27,145	133	55,825	-	3,208	5	207
-	-	-	-	-	-	-
<u>\$ 5,486,603</u>	<u>\$ 196,339</u>	<u>\$ 11,128,760</u>	<u>\$ 7,778,201</u>	<u>\$ 620,280</u>	<u>\$ 1,016</u>	<u>\$ 79,851</u>
\$ 91,474	\$ 20,767	\$ 43,964	\$ 95,954	\$ 19,483	\$ -	\$ -
-	-	-	-	-	-	-
<u>91,474</u>	<u>20,767</u>	<u>43,964</u>	<u>95,954</u>	<u>19,483</u>	<u>-</u>	<u>-</u>
-	148,763	319,471	-	50,765	-	-
<u>5,395,129</u>	<u>26,809</u>	<u>10,765,325</u>	<u>7,682,247</u>	<u>550,032</u>	<u>1,016</u>	<u>79,851</u>
<u>5,395,129</u>	<u>175,572</u>	<u>11,084,796</u>	<u>7,682,247</u>	<u>600,797</u>	<u>1,016</u>	<u>79,851</u>
<u>\$ 5,486,603</u>	<u>\$ 196,339</u>	<u>\$ 11,128,760</u>	<u>\$ 7,778,201</u>	<u>\$ 620,280</u>	<u>\$ 1,016</u>	<u>\$ 79,851</u>



**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Capital Project Funds**  
**December 31, 2010**

	<b>360 Transportation Impact Fees</b>	<b>366 Drainage Impact Fees</b>	<b>TOTAL Non-Major Capital Project Funds</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 665,055	\$ 578,911	\$ 28,323,258
Investments	1,795,429	1,563,148	56,193,263
Receivables, net of allowances for uncollectibles:			
Other receivables	10,404	9,432	3,525,825
Due from component units	-	-	17,856
 Total Assets	 <u>\$ 2,470,888</u>	 <u>\$ 2,151,491</u>	 <u>\$ 88,060,202</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts, salaries, and other payables	\$ -	\$ -	\$ 3,726,343
Other liabilities	-	-	315,000
Total Liabilities	<u>-</u>	<u>-</u>	<u>4,041,343</u>
 Fund balances:			
Reserved for:			
Encumbrances	-	-	4,736,729
Unreserved	<u>2,470,888</u>	<u>2,151,491</u>	<u>79,282,130</u>
Total Fund Balances	<u>2,470,888</u>	<u>2,151,491</u>	<u>84,018,859</u>
 Total Liabilities and Fund Balances	 <u>\$ 2,470,888</u>	 <u>\$ 2,151,491</u>	 <u>\$ 88,060,202</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, 2010**

	<b>301</b>			<b>302</b>		
	<b>Capital Street Improvements District No. 1</b>			<b>Capital Street Improvements District No. 2</b>		
			<b>Variance</b>			<b>Variance</b>
	<b>Final Budget</b>	<b>Actual</b>	<b>Positive</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Positive</b>
		<b>Amounts</b>	<b>(Negative)</b>		<b>Amounts</b>	<b>(Negative)</b>
<b>Revenues</b>						
Intergovernmental revenues:						
Federal and state grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	17,871	17,871	-	13,686	13,686	-
Total Revenues	17,871	17,871	-	13,686	13,686	-
<b>Expenditures</b>						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	3,971	3,971	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	1,566,329	34,828	1,531,501	1,592,293	655,622	936,671
Total Expenditures	1,570,300	38,799	1,531,501	1,592,293	655,622	936,671
<b>Excess (Deficiency) of Revenues</b>						
<b>Over Expenditures</b>	(1,552,429)	(20,928)	1,531,501	(1,578,607)	(641,936)	936,671
<b>Other Financing Sources (Uses)</b>						
Transfers in	721,935	721,935	-	946,251	946,251	-
Transfers out	(164,000)	(164,000)	-	-	-	-
Total Other Financing Sources (Uses)	557,935	557,935	-	946,251	946,251	-
<b>Net Change in Fund Balance</b>	(994,494)	537,007	1,531,501	(632,356)	304,315	936,671
<b>Fund Balance - beginning</b>	1,000,343	1,000,343	-	632,917	632,917	-
<b>Fund Balance - ending</b>	\$ 5,849	\$ 1,537,350	\$ 1,531,501	\$ 561	\$ 937,232	\$ 936,671

**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, 2010**

	303			304		
	Capital Street Improvements District No. 3			Capital Street Improvements District No. 4		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Intergovernmental revenues:						
Federal and state grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	13,337	13,337	-	18,203	18,203	-
Total Revenues	<u>13,337</u>	<u>13,337</u>	<u>-</u>	<u>18,203</u>	<u>18,203</u>	<u>-</u>
<b>Expenditures</b>						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	25,196	-	25,196	8,690	2,801	5,889
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	4,000	4,000	-
Infrastructure	1,391,926	462,190	929,736	1,485,619	377,366	1,108,253
Total Expenditures	<u>1,417,122</u>	<u>462,190</u>	<u>954,932</u>	<u>1,498,309</u>	<u>384,167</u>	<u>1,114,142</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(1,403,785)</u>	<u>(448,853)</u>	<u>954,932</u>	<u>(1,480,106)</u>	<u>(365,964)</u>	<u>1,114,142</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	807,652	807,652	-	328,502	333,553	5,051
Transfers out	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>707,652</u>	<u>707,652</u>	<u>-</u>	<u>328,502</u>	<u>333,553</u>	<u>5,051</u>
<b>Net Change in Fund Balance</b>	(696,133)	258,799	954,932	(1,151,604)	(32,411)	1,119,193
<b>Fund Balance - beginning</b>	<u>698,524</u>	<u>698,524</u>	<u>-</u>	<u>1,159,028</u>	<u>1,159,028</u>	<u>-</u>
<b>Fund Balance - ending</b>	<u>\$ 2,391</u>	<u>\$ 957,323</u>	<u>\$ 954,932</u>	<u>\$ 7,424</u>	<u>\$ 1,126,617</u>	<u>\$ 1,119,193</u>

**SCHEDULE 15**  
**continued**

305			306			307		
Capital Street Improvements District No. 5			Capital Street Improvements District No. 6			Capital Street Improvements District No. 7		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
29,631	29,631	-	18,524	18,524	-	36,065	36,065	-
29,631	29,631	-	18,524	18,524	-	36,065	36,065	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
200,721	137,051	63,670	13,355	13,355	-	131,191	118,921	12,270
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
10,577	10,577	-	-	-	-	-	-	-
2,335,092	384,662	1,950,430	2,019,423	649,985	1,369,438	3,156,626	1,187,605	1,969,021
2,546,390	532,290	2,014,100	2,032,778	663,340	1,369,438	3,287,817	1,306,526	1,981,291
(2,516,759)	(502,659)	2,014,100	(2,014,254)	(644,816)	1,369,438	(3,251,752)	(1,270,461)	1,981,291
613,119	613,119	-	1,042,091	1,042,091	-	906,604	906,604	-
(50,000)	(50,000)	-	-	-	-	(42,060)	(42,060)	-
563,119	563,119	-	1,042,091	1,042,091	-	864,544	864,544	-
(1,953,640)	60,460	2,014,100	(972,163)	397,275	1,369,438	(2,387,208)	(405,917)	1,981,291
1,968,847	1,968,847	-	972,163	972,163	-	2,399,314	2,399,314	-
\$ 15,207	\$ 2,029,307	\$ 2,014,100	\$ -	\$ 1,369,438	\$ 1,369,438	\$ 12,106	\$ 1,993,397	\$ 1,981,291

**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, 2010**

	308			309		
	Capital Street Improvements District No. 8			Capital Street Improvements District No. 9		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Intergovernmental revenues:						
Federal and state grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	3,859	3,859	-	12,983	12,983	-
Total Revenues	<u>3,859</u>	<u>3,859</u>	<u>-</u>	<u>12,983</u>	<u>12,983</u>	<u>-</u>
<b>Expenditures</b>						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	21,266	21,266	-	71,114	57,532	13,582
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	349,296	170,749	178,547	1,227,768	236,464	991,304
Total Expenditures	<u>370,562</u>	<u>192,015</u>	<u>178,547</u>	<u>1,298,882</u>	<u>293,996</u>	<u>1,004,886</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(366,703)</u>	<u>(188,156)</u>	<u>178,547</u>	<u>(1,285,899)</u>	<u>(281,013)</u>	<u>1,004,886</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	131,990	131,990	-	564,608	564,608	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>131,990</u>	<u>131,990</u>	<u>-</u>	<u>564,608</u>	<u>564,608</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(234,713)</u>	<u>(56,166)</u>	<u>178,547</u>	<u>(721,291)</u>	<u>283,595</u>	<u>1,004,886</u>
<b>Fund Balance - beginning</b>	<u>237,658</u>	<u>237,658</u>	<u>-</u>	<u>721,301</u>	<u>721,301</u>	<u>-</u>
<b>Fund Balance - ending</b>	<u>\$ 2,945</u>	<u>\$ 181,492</u>	<u>\$ 178,547</u>	<u>\$ 10</u>	<u>\$ 1,004,896</u>	<u>\$ 1,004,886</u>

**SCHEDULE 15**  
**continued**

310			311			312		
Capital Street Improvements District No. 10			Capital Street Improvements District No. 11			Capital Street Improvements District No. 12		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
5,998	5,998	-	17,119	17,119	-	2,223	2,223	-
5,998	5,998	-	17,119	17,119	-	2,223	2,223	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
11,577	11,577	-	18,125	18,125	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
765,065	311,333	453,732	1,630,141	646,012	984,129	245,625	129,890	115,735
776,642	322,910	453,732	1,648,266	664,137	984,129	245,625	129,890	115,735
(770,644)	(316,912)	453,732	(1,631,147)	(647,018)	984,129	(243,402)	(127,667)	115,735
338,819	338,819	-	650,661	650,661	-	136,199	136,199	-
(364,820)	(364,820)	-	(200,000)	(200,000)	-	-	-	-
(26,001)	(26,001)	-	450,661	450,661	-	136,199	136,199	-
(796,645)	(342,913)	453,732	(1,180,486)	(196,357)	984,129	(107,203)	8,532	115,735
807,465	807,465	-	1,189,912	1,189,912	-	108,206	108,206	-
\$ 10,820	\$ 464,552	\$ 453,732	\$ 9,426	\$ 993,555	\$ 984,129	\$ 1,003	\$ 116,738	\$ 115,735

**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, 2010**

	313			314		
	Capital Street Improvements District No. 13			Capital Street Improvements District No. 14		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Intergovernmental revenues:						
Federal and state grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	12,895	12,895	-	12,442	12,442	-
Total Revenues	<u>12,895</u>	<u>12,895</u>	<u>-</u>	<u>12,442</u>	<u>12,442</u>	<u>-</u>
<b>Expenditures</b>						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	995	995	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	1,381,828	446,833	934,995	1,074,838	157,271	917,567
Total Expenditures	<u>1,382,823</u>	<u>447,828</u>	<u>934,995</u>	<u>1,074,838</u>	<u>157,271</u>	<u>917,567</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(1,369,928)</u>	<u>(434,933)</u>	<u>934,995</u>	<u>(1,062,396)</u>	<u>(144,829)</u>	<u>917,567</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	558,680	558,680	-	252,889	252,889	-
Transfers out	-	-	-	(15,500)	(15,500)	-
Total Other Financing Sources (Uses)	<u>558,680</u>	<u>558,680</u>	<u>-</u>	<u>237,389</u>	<u>237,389</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(811,248)</u>	<u>123,747</u>	<u>934,995</u>	<u>(825,007)</u>	<u>92,560</u>	<u>917,567</u>
<b>Fund Balance - beginning</b>	<u>812,708</u>	<u>812,708</u>	<u>-</u>	<u>829,401</u>	<u>829,401</u>	<u>-</u>
<b>Fund Balance - ending</b>	<u>\$ 1,460</u>	<u>\$ 936,455</u>	<u>\$ 934,995</u>	<u>\$ 4,394</u>	<u>\$ 921,961</u>	<u>\$ 917,567</u>

**SCHEDULE 15**  
**continued**

316 Capital Improvements Drainage			320 GIS Capital			321 Koop Drive Facility		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
189,655	189,655	-	25,216	25,216	-	30,270	30,270	-
189,655	189,655	-	25,216	25,216	-	30,270	30,270	-
-	-	-	517,877	30,702	487,175	537,812	-	537,812
-	-	-	-	-	-	-	-	-
3,965,564	1,201,924	2,763,640	202,537	157,437	45,100	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
9,375,000	398,840	8,976,160	997,463	312,214	685,249	500,000	-	500,000
1,776,792	757,223	1,019,569	-	-	-	1,100,000	-	1,100,000
15,117,356	2,357,987	12,759,369	1,717,877	500,353	1,217,524	2,137,812	-	2,137,812
(14,927,701)	(2,168,332)	12,759,369	(1,692,661)	(475,137)	1,217,524	(2,107,542)	30,270	2,137,812
3,011,997	3,011,997	-	29,000	29,000	-	-	-	-
-	-	-	-	-	-	-	-	-
3,011,997	3,011,997	-	29,000	29,000	-	-	-	-
(11,915,704)	843,665	12,759,369	(1,663,661)	(446,137)	1,217,524	(2,107,542)	30,270	2,137,812
12,021,612	12,021,612	-	1,679,025	1,679,025	-	2,131,176	2,131,176	-
\$ 105,908	\$ 12,865,277	\$ 12,759,369	\$ 15,364	\$ 1,232,888	\$ 1,217,524	\$ 23,634	\$ 2,161,446	\$2,137,812



**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, 2010**

	322 Capital Improvements - OEP/911			323 Covington Health Unit		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Intergovernmental revenues:						
Federal and state grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	14,322	14,322	-	23,547	23,547	-
Total Revenues	14,322	14,322	-	23,547	23,547	-
<b>Expenditures</b>						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	211,692	-	211,692	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	381,300	-	381,300
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	400,000	-	400,000	2,025,000	-	2,025,000
Infrastructure	400,000	-	400,000	-	-	-
Total Expenditures	1,011,692	-	1,011,692	2,406,300	-	2,406,300
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(997,370)	14,322	1,011,692	(2,382,753)	23,547	2,406,300
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	1,125,000	1,125,000	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	1,125,000	1,125,000	-
<b>Net Change in Fund Balance</b>	(997,370)	14,322	1,011,692	(1,257,753)	1,148,547	2,406,300
<b>Fund Balance - beginning</b>	1,008,335	1,008,335	-	1,260,996	1,260,996	-
<b>Fund Balance - ending</b>	\$ 10,965	\$ 1,022,657	\$ 1,011,692	\$ 3,243	\$ 2,409,543	\$ 2,406,300

**SCHEDULE 15**  
**continued**

324 Dept. of Public Works Capital			325 Towers Building Capital			326 Economic Development (EDF) Capital		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ 316,000	\$ 2,835,797	\$ 2,519,797	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
26,918	26,918	-	50,966	50,966	-	7,462	7,462	-
26,918	26,918	-	366,966	2,886,763	2,519,797	7,462	7,462	-
-	-	-	1,192,266	10,010	1,182,256	-	-	-
-	-	-	-	-	-	-	-	-
344,262	78,791	265,471	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	490,142	31,275	458,867
1,500,806	7,771	1,493,035	2,400,000	534,894	1,865,106	25,000	-	25,000
58,990	-	58,990	-	-	-	20,000	19,300	700
1,904,058	86,562	1,817,496	3,592,266	544,904	3,047,362	535,142	50,575	484,567
(1,877,140)	(59,644)	1,817,496	(3,225,300)	2,341,859	5,567,159	(527,680)	(43,113)	484,567
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(1,877,140)	(59,644)	1,817,496	(3,225,300)	2,341,859	5,567,159	(527,680)	(43,113)	484,567
1,910,570	1,910,570	-	3,610,054	3,610,054	-	534,647	534,647	-
\$ 33,430	\$ 1,850,926	\$ 1,817,496	\$ 384,754	\$ 5,951,913	\$ 5,567,159	\$ 6,967	\$ 491,534	\$ 484,567

**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, 2010**

	327 Buildings General			330 Transportation Administration		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Intergovernmental revenues:						
Federal and state grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	149,856	149,856	-	17,940	17,940	-
Total Revenues	<u>149,856</u>	<u>149,856</u>	<u>-</u>	<u>17,940</u>	<u>17,940</u>	<u>-</u>
<b>Expenditures</b>						
General government:						
Other - unclassified	2,975,193	24,958	2,950,235	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	489,940	-	489,940
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	7,500,000	59,304	7,440,696	-	-	-
Infrastructure	-	-	-	800,000	246,118	553,882
Total Expenditures	<u>10,475,193</u>	<u>84,262</u>	<u>10,390,931</u>	<u>1,289,940</u>	<u>246,118</u>	<u>1,043,822</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(10,325,337)</u>	<u>65,594</u>	<u>10,390,931</u>	<u>(1,272,000)</u>	<u>(228,178)</u>	<u>1,043,822</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	150,000	150,000	-	-	-	-
Transfers out	<u>(170,000)</u>	<u>(170,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(10,345,337)</u>	<u>45,594</u>	<u>10,390,931</u>	<u>(1,272,000)</u>	<u>(228,178)</u>	<u>1,043,822</u>
<b>Fund Balance - beginning</b>	<u>10,432,034</u>	<u>10,432,034</u>	<u>-</u>	<u>1,285,597</u>	<u>1,285,597</u>	<u>-</u>
<b>Fund Balance - ending</b>	<u>\$ 86,697</u>	<u>\$ 10,477,628</u>	<u>\$ 10,390,931</u>	<u>\$ 13,597</u>	<u>\$ 1,057,419</u>	<u>\$ 1,043,822</u>

**SCHEDULE 15**  
**continued**

331 Northshore Paving Project			332 Tall Timbers Subdivision			333 Parish Library Capital		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
1,161	1,161	-	2,841	2,841	-	78,813	78,813	-
1,161	1,161	-	2,841	2,841	-	78,813	78,813	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,161	-	1,161	2,841	-	2,841	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	5,624,718	229,589	5,395,129
-	-	-	-	-	-	-	-	-
1,161	-	1,161	2,841	-	2,841	5,624,718	229,589	5,395,129
-	1,161	1,161	-	2,841	2,841	(5,545,905)	(150,776)	5,395,129
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	1,161	1,161	-	2,841	2,841	(5,545,905)	(150,776)	5,395,129
81,645	81,645	-	199,881	199,881	-	5,545,905	5,545,905	-
\$ 81,645	\$ 82,806	\$ 1,161	\$ 199,881	\$ 202,722	\$ 2,841	\$ -	\$ 5,395,129	\$ 5,395,129

**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, 2010**

	334 Jail Construction			337 Justice Complex Construction		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Intergovernmental revenues:						
Federal and state grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	418	418	-	167,667	167,667	-
Total Revenues	418	418	-	167,667	167,667	-
<b>Expenditures</b>						
General government:						
Other - unclassified	-	-	-	2,426,460	5,301	2,421,159
Public safety	205,477	30,266	175,211	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	9,540,000	988,848	8,551,152
Infrastructure	-	-	-	-	-	-
Total Expenditures	205,477	30,266	175,211	11,966,460	994,149	10,972,311
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(205,059)	(29,848)	175,211	(11,798,793)	(826,482)	10,972,311
<b>Other Financing Sources (Uses)</b>						
Transfers in	170,000	170,000	-	40,000	40,000	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	170,000	170,000	-	40,000	40,000	-
<b>Net Change in Fund Balance</b>	(35,059)	140,152	175,211	(11,758,793)	(786,482)	10,972,311
<b>Fund Balance - beginning</b>	35,420	35,420	-	11,871,278	11,871,278	-
<b>Fund Balance - ending</b>	\$ 361	\$ 175,572	\$ 175,211	\$ 112,485	\$ 11,084,796	\$ 10,972,311

**SCHEDULE 15**  
**continued**

339 Coroner Capital			343 Animal Services Capital			350 Solid Waste Capital Project		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
43,492	43,492	-	9,977	9,977	-	15	15	-
43,492	43,492	-	9,977	9,977	-	15	15	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,006	-	1,006
8,738,109	1,055,862	7,682,247	109,978	19,484	90,494	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	255,000	94,332	160,668	-	-	-
-	-	-	336,128	-	336,128	-	-	-
8,738,109	1,055,862	7,682,247	701,106	113,816	587,290	1,006	-	1,006
(8,694,617)	(1,012,370)	7,682,247	(691,129)	(103,839)	587,290	(991)	15	1,006
-	-	-	150,000	150,000	-	-	-	-
-	-	-	(150,000)	(150,000)	-	-	-	-
-	-	-	-	-	-	-	-	-
(8,694,617)	(1,012,370)	7,682,247	(691,129)	(103,839)	587,290	(991)	15	1,006
8,694,617	8,694,617	-	704,636	704,636	-	1,001	1,001	-
\$ -	\$ 7,682,247	\$ 7,682,247	\$ 13,507	\$ 600,797	\$ 587,290	\$ 10	\$ 1,016	\$ 1,006

**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, 2010**

	351			360		
	Property Mgmt Capital Project			Transportation Impact Fees		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Intergovernmental revenues:						
Federal and state grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and charges for services	-	-	-	1,264,839	1,264,839	-
Other revenues:						
Investment earnings	573	573	-	21,234	21,234	-
Total Revenues	573	573	-	1,286,073	1,286,073	-
<b>Expenditures</b>						
General government:						
Other - unclassified	33,574	-	33,574	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	21,234	-	21,234
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	42,192	-	42,192	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	75,766	-	75,766	21,234	-	21,234
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(75,193)	573	75,766	1,264,839	1,286,073	21,234
<b>Other Financing Sources (Uses)</b>						
Transfers in	35,604	35,604	-	-	-	-
Transfers out	-	-	-	(2,447,946)	-	2,447,946
Total Other Financing Sources (Uses)	35,604	35,604	-	(2,447,946)	-	2,447,946
<b>Net Change in Fund Balance</b>	(39,589)	36,177	75,766	(1,183,107)	1,286,073	2,469,180
<b>Fund Balance - beginning</b>	43,674	43,674	-	1,184,815	1,184,815	-
<b>Fund Balance - ending</b>	\$ 4,085	\$ 79,851	\$ 75,766	\$ 1,708	\$ 2,470,888	\$ 2,469,180

**SCHEDULE 15**  
**continued**

366			TOTAL		
Drainage Impact Fees			Non-Major Capital Project Funds		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ 316,000	\$ 2,835,797	\$ 2,519,797
967,733	967,733	-	2,232,572	2,232,572	-
21,580	21,580	-	1,098,759	1,098,759	-
989,313	989,313	-	3,647,331	6,167,128	2,519,797
-	-	-	7,683,182	70,971	7,612,211
-	-	-	417,169	30,266	386,903
21,580	-	21,580	5,555,320	1,823,746	3,731,574
-	-	-	1,006	-	1,006
-	-	-	9,229,387	1,075,346	8,154,041
-	-	-	-	-	-
-	-	-	490,142	31,275	458,867
-	-	-	40,199,756	2,640,369	37,559,387
-	-	-	24,713,779	6,873,451	17,840,328
21,580	-	21,580	88,289,741	12,545,424	75,744,317
967,733	989,313	21,580	(84,642,410)	(6,378,296)	78,264,114
-	-	-	12,711,601	12,716,652	5,051
(2,126,362)	-	2,126,362	(5,830,688)	(1,256,380)	4,574,308
(2,126,362)	-	2,126,362	6,880,913	11,460,272	4,579,359
(1,158,629)	989,313	2,147,942	(77,761,497)	5,081,976	82,843,473
1,162,178	1,162,178	-	78,936,883	78,936,883	-
\$ 3,549	\$ 2,151,491	\$ 2,147,942	\$ 1,175,386	\$ 84,018,859	\$ 82,843,473





## INTERNAL SERVICE FUNDS

Internal Service Funds account for the financial and administrative services and general services such as public works and insurance that is provided by one department or agency to another department or agency on a cost reimbursement basis.

**Parish Administration Fund (502)** accounts for financial and administrative services provided to the parish departments and agencies.

**Public Works Administration Fund (504)** accounts for administrative services provided to the parish road and drainage maintenance funds.

**Facilities Management Administration Fund (505)** accounts for administrative services provided by the facilities management department to the parish departments and agencies.

**Public Works Building Fund (515)** accounts for repairs, maintenance and operations of the Public Works Building Complex in Covington.

**St. Tammany Parish Slidell Administrative Complex Fund (520)** accounts for the repairs, maintenance and operations of the parish office complex in eastern St. Tammany Parish.

**OEP Building Fund (522)** accounts for the repairs, maintenance and operations of the Office of Emergency Preparedness Building in downtown Covington.

**Wellness Center Fund (523)** accounts for the repairs, maintenance and operations of the new Wellness Center in Covington.

**Courthouse Annex Fund (524)** accounts for the repairs, maintenance and operations of the Courthouse Annex building.

**St. Tammany Parish Highway 59 Administrative Complex Fund (525)** accounts for the repairs, maintenance and operations of the parish office complex for the parish government departments.

**Engineering Building Fund (527)** accounts for the repairs, maintenance and operations of the Engineering Building at Koop Drive.

**Archive Management Fund (530)** accounts for the archive of data for agency departments.

**Unemployment Compensation Fund (575)** accounts for the payment of unemployment compensation benefits.

**Risk Management Insurance Fund (580)** accounts for the property, general and automobile liability premiums, claims administration, payment of claims covered by self-insurance as well as the reserve for estimated liabilities.

**Health Insurance Fund (585)** accounts for the payments of premiums for the group benefit programs including health, dental and life insurance.

## INTERNAL SERVICE FUNDS

(Continued)

**Post Employment Health Plan Fund (586)** accounts for post employment health benefit premiums.

**Post Employment Leave Benefit Fund (587)** accounts for funding of the uncompensated leave liability.

**Workers' Compensation Insurance Fund (590)** accounts for the workers' compensation plan premiums, claims administration, payment of claims covered by self-insurance, as well as, the reserve for estimated liabilities.



**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Net Assets**  
**Internal Service Funds**  
**December 31, 2010**

	<b>502 Parish Administration</b>	<b>504 Public Works Administration</b>	<b>505 Facilities Management Administration</b>	<b>515 Public Works Building</b>
<b>ASSETS</b>				
Current Assets				
Cash and cash equivalents	\$ 1,314,702	\$ -	\$ 46,077	\$ 96,154
Investments	3,433,575	-	124,259	259,438
Receivables, net of allowances for uncollectibles	1,181	-	719	5,474
Due from other funds	-	-	-	-
Due from component units	-	-	-	-
Prepaid items	4,752	-	-	-
Total Current Assets	<u>4,754,210</u>	<u>-</u>	<u>171,055</u>	<u>361,066</u>
Non-Current Assets				
Capital assets, net of accumulated depreciation	<u>73,122</u>	<u>-</u>	<u>-</u>	<u>4,458,333</u>
Total Non-Current Assets	<u>73,122</u>	<u>-</u>	<u>-</u>	<u>4,458,333</u>
 TOTAL ASSETS	 <u>4,827,332</u>	 <u>-</u>	 <u>171,055</u>	 <u>4,819,399</u>
<b>LIABILITIES</b>				
Current Liabilities				
Accounts, salaries, and other payables	220,007	-	34,543	5,707
Unearned revenue	-	-	-	-
Other liabilities	-	-	-	-
Total Current Liabilities	<u>220,007</u>	<u>-</u>	<u>34,543</u>	<u>5,707</u>
Non-Current Liabilities				
Claims payable	-	-	-	-
Payable to PEHP	-	-	-	-
Health plan payable - retirees	-	-	-	-
Total Non-Current Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 TOTAL LIABILITIES	 <u>220,007</u>	 <u>-</u>	 <u>34,543</u>	 <u>5,707</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	73,122	-	-	4,458,333
Unrestricted	<u>4,534,203</u>	<u>-</u>	<u>136,512</u>	<u>355,359</u>
 TOTAL NET ASSETS	 <u>\$ 4,607,325</u>	 <u>\$ -</u>	 <u>\$ 136,512</u>	 <u>\$ 4,813,692</u>

**SCHEDULE 16**  
**continued**

<b>520</b> <b>St. Tammany</b> <b>Parish Slidell</b> <b>Administrative</b> <b>Complex</b>	<b>522</b> <b>OEP Building</b>	<b>523</b> <b>Wellness</b> <b>Center</b>	<b>524</b> <b>Courthouse</b> <b>Annex</b>	<b>525</b> <b>St. Tammany</b> <b>Parish Hwy 59</b> <b>Administrative</b> <b>Complex</b>	<b>527</b> <b>Engineering</b> <b>Building</b>	<b>530</b> <b>Archive</b> <b>Management</b>
\$ 227,001	\$ 140,834	\$ 31,673	\$ 38,765	\$ 199,971	\$ 56,311	\$ 94,901
622,015	383,894	86,210	105,793	547,076	152,008	260,641
3,937	2,308	607	637	3,413	865	1,785
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,335	2,575	-	-	1,192	-	-
856,288	529,611	118,490	145,195	751,652	209,184	357,327
888,295	3,406,650	742,031	24,750	2,137,033	871,916	22,715
888,295	3,406,650	742,031	24,750	2,137,033	871,916	22,715
1,744,583	3,936,261	860,521	169,945	2,888,685	1,081,100	380,042
99,226	42,666	2,851	1,197	12,809	8,797	17,952
-	15,245	-	-	-	-	-
-	-	-	-	-	-	-
99,226	57,911	2,851	1,197	12,809	8,797	17,952
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
99,226	57,911	2,851	1,197	12,809	8,797	17,952
888,295	3,406,650	742,031	24,750	2,137,033	871,916	22,715
757,062	471,700	115,639	143,998	738,843	200,387	339,375
\$ 1,645,357	\$ 3,878,350	\$ 857,670	\$ 168,748	\$ 2,875,876	\$ 1,072,303	\$ 362,090

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Net Assets**  
**Internal Service Funds**  
**December 31, 2010**

	<b>575</b>	<b>580</b>	<b>585</b>	<b>586</b>
	<b>Unemployment</b>	<b>Risk</b>	<b>Health</b>	<b>Post</b>
	<b>Compensation</b>	<b>Management</b>	<b>Insurance</b>	<b>Employment</b>
	<b>Insurance</b>	<b>Health Plan</b>		
<b>ASSETS</b>				
Current Assets				
Cash and cash equivalents	\$ 124,414	\$ 2,651,160	\$ 279,484	\$ 683,268
Investments	341,493	7,315,255	759,330	1,869,076
Receivables, net of allowances for uncollectibles	2,284	227,612	3,789	12,193
Due from other funds	-	947,533	-	-
Due from component units	-	6,433	-	-
Prepaid items	-	2,548	2,819	-
Total Current Assets	<u>468,191</u>	<u>11,150,541</u>	<u>1,045,422</u>	<u>2,564,537</u>
Non-Current Assets				
Capital assets, net of accumulated depreciation	-	-	-	-
Total Non-Current Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u>468,191</u>	<u>11,150,541</u>	<u>1,045,422</u>	<u>2,564,537</u>
<b>LIABILITIES</b>				
Current Liabilities				
Accounts, salaries, and other payables	19,438	8,133	800	18,075
Unearned revenue	-	-	1,967	-
Other liabilities	-	500,000	-	10,000
Total Current Liabilities	<u>19,438</u>	<u>508,133</u>	<u>2,767</u>	<u>28,075</u>
Non-Current Liabilities				
Claims payable	-	2,053,250	-	-
Payable to PEHP	-	-	-	682,550
Health plan payable - retirees	-	-	-	1,612,004
Total Non-Current Liabilities	<u>-</u>	<u>2,053,250</u>	<u>-</u>	<u>2,294,554</u>
<b>TOTAL LIABILITIES</b>	<u>19,438</u>	<u>2,561,383</u>	<u>2,767</u>	<u>2,322,629</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	-	-	-	-
Unrestricted	<u>448,753</u>	<u>8,589,158</u>	<u>1,042,655</u>	<u>241,908</u>
<b>TOTAL NET ASSETS</b>	<u><u>\$ 448,753</u></u>	<u><u>\$ 8,589,158</u></u>	<u><u>\$ 1,042,655</u></u>	<u><u>\$ 241,908</u></u>

**SCHEDULE 16**  
**continued**

<b>587</b> <b>Post</b> <b>Employment</b> <b>Leave Benefit</b>	<b>590</b> <b>Workers'</b> <b>Compensation</b> <b>Insurance</b>	<b>TOTAL Internal</b> <b>Service Funds</b>
\$ 211,526	\$ 849,595	\$ 7,045,836
577,550	2,494,883	19,332,496
3,705	14,848	285,357
-	-	947,533
-	-	6,433
-	960	18,181
<u>792,781</u>	<u>3,360,286</u>	<u>27,635,836</u>
-	-	12,624,845
<u>-</u>	<u>-</u>	<u>12,624,845</u>
<u>792,781</u>	<u>3,360,286</u>	<u>40,260,681</u>
192,274	-	684,475
-	-	17,212
-	84,153	594,153
<u>192,274</u>	<u>84,153</u>	<u>1,295,840</u>
-	-	2,053,250
-	-	682,550
-	-	1,612,004
<u>-</u>	<u>-</u>	<u>4,347,804</u>
<u>192,274</u>	<u>84,153</u>	<u>5,643,644</u>
-	-	12,624,845
<u>600,507</u>	<u>3,276,133</u>	<u>21,992,192</u>
<u>\$ 600,507</u>	<u>\$ 3,276,133</u>	<u>\$ 34,617,037</u>



**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Revenues, Expenses and Changes in Net Assets**  
**Internal Service Funds**  
**For the Year Ended December 31, 2010**

	<b>502 Parish Administration</b>	<b>504 Public Works Administration</b>	<b>505 Facilities Management Administration</b>	<b>515 Public Works Building</b>
<b>Operating Revenues</b>				
Charges for services				
Rent	\$ -	\$ -	\$ -	\$ 3,500
Interfund charges	6,627,043	5,124,819	936,280	479,070
Other services	16,245	105,346	-	-
Total Operating Revenues	<u>6,643,288</u>	<u>5,230,165</u>	<u>936,280</u>	<u>482,570</u>
<b>Operating Expenses</b>				
Cost of sales and services	5,383,869	4,958,404	882,022	304,093
Administration	-	-	-	19,203
Depreciation	31,896	117,762	-	105,656
Total Operating Expenses	<u>5,415,765</u>	<u>5,076,166</u>	<u>882,022</u>	<u>428,952</u>
<b>Operating Income (Loss)</b>	<u>1,227,523</u>	<u>153,999</u>	<u>54,258</u>	<u>53,618</u>
<b>Non-Operating Revenues (Expenses)</b>				
Federal and state operating grants	-	103,874	-	-
Investment earnings	-	-	1,547	3,457
Total Non-Operating Revenues (Expenses)	<u>-</u>	<u>103,874</u>	<u>1,547</u>	<u>3,457</u>
<b>Income (Loss) Before Contributions and Transfers</b>	1,227,523	257,873	55,805	57,075
Contributions from governmental funds	-	-	-	45,363
Contributions to governmental funds	-	(188,880)	-	-
Transfers out	(5,000)	(360,948)	(1,000)	-
<b>Change in Net Assets</b>	1,222,523	(291,955)	54,805	102,438
<b>Total Net Assets-beginning</b>	<u>3,384,802</u>	<u>291,955</u>	<u>81,707</u>	<u>4,711,254</u>
<b>Total Net Assets-ending</b>	<u>\$ 4,607,325</u>	<u>\$ -</u>	<u>\$ 136,512</u>	<u>\$ 4,813,692</u>

**SCHEDULE 17**  
**continued**

<b>520</b> <b>St. Tammany</b> <b>Parish Slidell</b> <b>Administrative</b> <b>Complex</b>	<b>522</b> <b>OEP Building</b>	<b>523</b> <b>Wellness</b> <b>Center</b>	<b>524</b> <b>Courthouse</b> <b>Annex</b>	<b>525</b> <b>St. Tammany</b> <b>Parish Hwy 59</b> <b>Administrative</b> <b>Complex</b>	<b>527</b> <b>Engineering</b> <b>Building</b>	<b>530</b> <b>Archive</b> <b>Management</b>
\$ -	\$ 148,791	\$ -	\$ 16,732	\$ -	\$ -	\$ -
442,697	421,174	97,500	75,335	468,627	269,662	134,998
-	-	-	-	-	-	-
<u>442,697</u>	<u>569,965</u>	<u>97,500</u>	<u>92,067</u>	<u>468,627</u>	<u>269,662</u>	<u>134,998</u>
319,173	423,332	69,029	47,382	290,044	153,879	170,617
18,508	25,274	3,940	3,692	19,225	10,826	-
30,642	252,680	23,245	4,500	86,757	31,265	8,643
<u>368,323</u>	<u>701,286</u>	<u>96,214</u>	<u>55,574</u>	<u>396,026</u>	<u>195,970</u>	<u>179,260</u>
74,374	(131,321)	1,286	36,493	72,601	73,692	(44,262)
-	-	-	-	-	-	-
10,712	5,745	1,640	1,589	8,804	1,855	5,350
<u>10,712</u>	<u>5,745</u>	<u>1,640</u>	<u>1,589</u>	<u>8,804</u>	<u>1,855</u>	<u>5,350</u>
85,086	(125,576)	2,926	38,082	81,405	75,547	(38,912)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
85,086	(125,576)	2,926	38,082	81,405	75,547	(38,912)
<u>1,560,271</u>	<u>4,003,926</u>	<u>854,744</u>	<u>130,666</u>	<u>2,794,471</u>	<u>996,756</u>	<u>401,002</u>
<u>\$ 1,645,357</u>	<u>\$ 3,878,350</u>	<u>\$ 857,670</u>	<u>\$ 168,748</u>	<u>\$ 2,875,876</u>	<u>\$ 1,072,303</u>	<u>\$ 362,090</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Revenues, Expenses and Changes in Net Assets**  
**Internal Service Funds**  
**For the Year Ended December 31, 2010**

	<b>575 Unemployment Compensation</b>	<b>580 Risk Management Insurance</b>	<b>585 Health Insurance</b>
<b>Operating Revenues</b>			
Charges for services			
Rent	\$ -	\$ -	\$ -
Interfund charges	52,307	1,937,417	4,989,785
Other services	-	132,138	44,054
Total Operating Revenues	<u>52,307</u>	<u>2,069,555</u>	<u>5,033,839</u>
<b>Operating Expenses</b>			
Cost of sales and services	44,537	1,527,925	4,440,304
Administration	1,480	59,533	90,020
Depreciation	-	-	-
Total Operating Expenses	<u>46,017</u>	<u>1,587,458</u>	<u>4,530,324</u>
<b>Operating Income (Loss)</b>	<u>6,290</u>	<u>482,097</u>	<u>503,515</u>
<b>Non-Operating Revenues (Expenses)</b>			
Federal and state operating grants	-	-	-
Investment earnings	6,461	127,019	8,489
Total Non-Operating Revenues (Expenses)	<u>6,461</u>	<u>127,019</u>	<u>8,489</u>
<b>Income (Loss) Before Contributions and Transfers</b>	12,751	609,116	512,004
Contributions from governmental funds	-	-	-
Contributions to governmental funds	-	-	-
Transfers out	-	-	-
<b>Change in Net Assets</b>	12,751	609,116	512,004
<b>Total Net Assets-beginning</b>	<u>436,002</u>	<u>7,980,042</u>	<u>530,651</u>
<b>Total Net Assets-ending</b>	<u>\$ 448,753</u>	<u>\$ 8,589,158</u>	<u>\$ 1,042,655</u>

**SCHEDULE 17**  
**continued**

<b>586 Post Employment Health Plan</b>	<b>587 Post Employment Leave Benefit</b>	<b>590 Workers' Compensation Insurance</b>	<b>TOTAL Internal Service Funds</b>
\$ -	\$ -	\$ -	\$ 169,023
201,256	152,263	881,682	23,291,915
-	-	-	297,783
<u>201,256</u>	<u>152,263</u>	<u>881,682</u>	<u>23,758,721</u>
660,220	24,072	267,789	19,966,691
3,400	-	18,400	273,501
-	-	-	693,046
<u>663,620</u>	<u>24,072</u>	<u>286,189</u>	<u>20,933,238</u>
<u>(462,364)</u>	<u>128,191</u>	<u>595,493</u>	<u>2,825,483</u>
-	-	-	103,874
<u>33,079</u>	<u>9,838</u>	<u>40,520</u>	<u>266,105</u>
<u>33,079</u>	<u>9,838</u>	<u>40,520</u>	<u>369,979</u>
(429,285)	138,029	636,013	3,195,462
-	-	-	45,363
-	-	-	(188,880)
<u>-</u>	<u>-</u>	<u>-</u>	<u>(366,948)</u>
(429,285)	138,029	636,013	2,684,997
<u>671,193</u>	<u>462,478</u>	<u>2,640,120</u>	<u>31,932,040</u>
<u>\$ 241,908</u>	<u>\$ 600,507</u>	<u>\$ 3,276,133</u>	<u>\$ 34,617,037</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended December 31, 2010**

	<b>502 Parish Administration</b>	<b>504 Public Works Administration</b>	<b>505 Facilities Management Administration</b>	<b>515 Public Works Building</b>
<b>Cash Flows from Operating Activities:</b>				
Receipts from customers	\$ 16,329	\$ 154,345	\$ -	\$ -
Receipts from interfund services provided	6,627,043	5,124,819	936,280	479,070
Payment to suppliers	(1,749,149)	(1,725,283)	(277,400)	(298,526)
Payments to employees	(3,766,114)	(3,553,816)	(592,080)	-
Payments to other funds	-	-	-	(19,203)
Net Cash Provided (Used) by Operating Activities	<u>1,128,109</u>	<u>65</u>	<u>66,800</u>	<u>161,341</u>
<b>Cash Flows from Non-capital Financing Activities:</b>				
Transfer to other funds	(5,000)	(360,948)	(1,000)	-
Loans to other funds	-	-	-	-
Federal and state operating grants	-	103,874	-	-
Net Cash Provided (Used) by Non-capital Financing Activities	<u>(5,000)</u>	<u>(257,074)</u>	<u>(1,000)</u>	<u>-</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>				
Purchase of capital assets	-	(14,686)	-	-
Net Cash (Used) by Capital and Related Financing Activities	<u>-</u>	<u>(14,686)</u>	<u>-</u>	<u>-</u>
<b>Cash Flows from Investing Activities:</b>				
Proceeds from sales and maturities of investments	1,224,043	431,615	92,315	55,697
Purchase of investments	(1,265,801)	(213,376)	(121,286)	(138,633)
Interest and dividends received	-	-	2,338	4,934
Net Cash Provided (Used) by Investing Activities	<u>(41,758)</u>	<u>218,239</u>	<u>(26,633)</u>	<u>(78,002)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,081,351	(53,456)	39,167	83,339
Cash and Cash Equivalents, Beginning of Year	233,351	53,456	6,910	12,815
Cash and Cash Equivalents, End of Year	<u>\$ 1,314,702</u>	<u>\$ -</u>	<u>\$ 46,077</u>	<u>\$ 96,154</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>				
Operating income (loss)	\$ 1,227,523	\$ 153,999	\$ 54,258	\$ 53,618
Depreciation expense	31,896	117,762	-	105,656
(Increase) decrease in accounts receivable	84	49,699	-	(3,500)
(Increase) decrease in prepaid items	8,962	1,145	-	-
Increase (decrease) in accounts payable	(171,001)	(206,750)	9,396	5,567
Increase (decrease) in salaries/benefits payable	30,645	(115,090)	3,146	-
Increase (decrease) in other liabilities	-	(700)	-	-
Increase (decrease) in unearned revenue	-	-	-	-
Total Adjustments	<u>(99,414)</u>	<u>(153,934)</u>	<u>12,542</u>	<u>107,723</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,128,109</u>	<u>\$ 65</u>	<u>\$ 66,800</u>	<u>\$ 161,341</u>

**SCHEDULE 18**  
**continued**

520 St. Tammany Parish Slidell Administrative Complex	522 OEP Building	523 Wellness Center	524 Courthouse Annex	525 St. Tammany Parish Hwy 59 Administrative Complex	527 Engineering Building	530 Archive Management
\$ -	\$ 147,147	\$ -	\$ 15,441	\$ -	\$ -	\$ -
442,697	421,174	97,500	75,335	468,627	269,662	134,998
(133,635)	(343,976)	(68,123)	(49,910)	(281,394)	(151,192)	(55,949)
(96,474)	(42,764)	-	-	-	-	(116,663)
(18,508)	(25,274)	(3,940)	(3,692)	(19,225)	(10,826)	-
194,080	156,307	25,437	37,174	168,008	107,644	(37,614)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(69,870)	-	-	-	-	-	(13,114)
(69,870)	-	-	-	-	-	(13,114)
233,043	133,273	82,713	31,071	158,459	30,922	145,612
(248,480)	(181,454)	(84,878)	(38,988)	(177,791)	(91,569)	(30,572)
17,180	8,705	2,384	2,519	13,708	2,671	8,537
1,743	(39,476)	219	(5,398)	(5,624)	(57,976)	123,577
125,953	116,831	25,656	31,776	162,384	49,668	72,849
101,048	24,003	6,017	6,989	37,587	6,643	22,052
\$ 227,001	\$ 140,834	\$ 31,673	\$ 38,765	\$ 199,971	\$ 56,311	\$ 94,901
\$ 74,374	\$ (131,321)	\$ 1,286	\$ 36,493	\$ 72,601	\$ 73,692	\$ (44,262)
30,642	252,680	23,245	4,500	86,757	31,265	8,643
-	-	-	-	-	-	-
(99)	(228)	-	-	(5)	-	-
88,621	36,589	906	(2,528)	8,655	2,687	(2,614)
542	231	-	-	-	-	619
-	-	-	-	-	-	-
-	(1,644)	-	(1,291)	-	-	-
119,706	287,628	24,151	681	95,407	33,952	6,648
\$ 194,080	\$ 156,307	\$ 25,437	\$ 37,174	\$ 168,008	\$ 107,644	\$ (37,614)

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended December 31, 2010**

	<b>575 Unemployment Compensation</b>	<b>580 Risk Management Insurance</b>	<b>585 Health Insurance</b>	<b>586 Post Employment Health Plan</b>
<b>Cash Flows from Operating Activities:</b>				
Receipts from customers	\$ -	\$ 2,575	\$ 46,353	\$ 594,658
Receipts from interfund services provided	52,307	1,937,417	4,989,785	201,256
Payment to suppliers	(31,099)	(1,442,738)	(4,411,532)	(652,818)
Payments to employees	-	(132,215)	-	-
Payments to other funds	(1,480)	(59,533)	(90,020)	(3,400)
Net Cash Provided (Used) by Operating Activities	<u>19,728</u>	<u>305,506</u>	<u>534,586</u>	<u>139,696</u>
<b>Cash Flows from Non-capital Financing Activities:</b>				
Transfer to other funds	-	-	-	-
Loans to other funds	-	105,879	-	-
Federal and state operating grants	-	-	-	-
Net Cash Provided (Used) by Non-capital Financing Activities	<u>-</u>	<u>105,879</u>	<u>-</u>	<u>-</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>				
Purchase of capital assets	-	-	-	-
Net Cash (Used) by Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cash Flows from Investing Activities:</b>				
Proceeds from sales and maturities of investments	124,929	5,006,748	606,921	614,289
Purchase of investments	(59,294)	(3,065,120)	(908,292)	(743,757)
Interest and dividends received	10,121	207,745	13,322	49,140
Net Cash Provided (Used) by Investing Activities	<u>75,756</u>	<u>2,149,373</u>	<u>(288,049)</u>	<u>(80,328)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	95,484	2,560,758	246,537	59,368
Cash and Cash Equivalents, Beginning of Year	28,930	90,402	32,947	623,900
Cash and Cash Equivalents, End of Year	<u>\$ 124,414</u>	<u>\$ 2,651,160</u>	<u>\$ 279,484</u>	<u>\$ 683,268</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>				
Operating income (loss)	\$ 6,290	\$ 482,097	\$ 503,515	\$ (462,364)
Depreciation expense	-	-	-	-
(Increase) decrease in accounts receivable	-	(180,546)	895	-
(Increase) decrease in prepaid items	-	2,263	28,772	-
Increase (decrease) in accounts payable	13,438	1,008	-	7,402
Increase (decrease) in salaries/benefits payable	-	684	-	-
Increase (decrease) in other liabilities	-	-	-	594,658
Increase (decrease) in unearned revenue	-	-	1,404	-
Total Adjustments	<u>13,438</u>	<u>(176,591)</u>	<u>31,071</u>	<u>602,060</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 19,728</u>	<u>\$ 305,506</u>	<u>\$ 534,586</u>	<u>\$ 139,696</u>

**SCHEDULE 18**  
**continued**

<b>587</b> <b>Post</b> <b>Employment</b> <b>Leave Benefit</b>	<b>590</b> <b>Workers'</b> <b>Compensation</b> <b>Insurance</b>	<b>TOTAL Internal</b> <b>Service Funds</b>
\$ -	\$ -	\$ 976,848
152,263	881,682	23,291,915
2	(268,749)	(11,941,471)
(19,300)	-	(8,319,426)
-	(18,400)	(273,501)
<u>132,965</u>	<u>594,533</u>	<u>3,734,365</u>
-	-	(366,948)
-	-	105,879
-	-	103,874
<u>-</u>	<u>-</u>	<u>(157,195)</u>
-	-	(97,670)
<u>-</u>	<u>-</u>	<u>(97,670)</u>
137,884	596,775	9,706,309
(117,273)	(609,283)	(8,095,847)
<u>15,258</u>	<u>65,548</u>	<u>424,110</u>
<u>35,869</u>	<u>53,040</u>	<u>2,034,572</u>
168,834	647,573	5,514,072
<u>42,692</u>	<u>202,022</u>	<u>1,531,764</u>
<u>\$ 211,526</u>	<u>\$ 849,595</u>	<u>\$ 7,045,836</u>
<u>\$ 128,191</u>	<u>\$ 595,493</u>	<u>\$ 2,825,483</u>
-	-	693,046
-	-	(133,368)
-	-	40,810
-	(960)	(209,584)
4,774	-	(74,449)
-	-	593,958
-	-	(1,531)
<u>4,774</u>	<u>(960)</u>	<u>908,882</u>
<u>\$ 132,965</u>	<u>\$ 594,533</u>	<u>\$ 3,734,365</u>





# **NON-MAJOR COMPONENT UNITS**

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Net Assets**  
**Non-Major Component Units, Discretely Presented**  
**December 31, 2010**

	(Component Units)			
	Communications District No. 1	Drainage District No. 2	Drainage District No. 4	Fire Protection District No. 2
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,631,976	\$ 1,185	\$ 199,562	\$ 80,364
Investments	-	-	111,438	2,473,627
Receivables, net of allowances for uncollectibles	553,835	21,201	155,775	2,407,986
Due from primary government/component units	-	-	-	-
Inventory	-	-	-	-
Prepaid items	-	-	-	-
Deferred charges	-	-	-	61,731
Restricted assets	-	-	-	-
Other assets	-	-	1,120	10,584
Capital assets				
Land, improvements, and construction in progress	-	-	606,974	566,400
Other capital assets, net of depreciation	2,987,584	46,621	76,601	1,711,291
<b>TOTAL ASSETS</b>	<b>6,173,395</b>	<b>69,007</b>	<b>1,151,470</b>	<b>7,311,983</b>
<b>LIABILITIES</b>				
Accounts, salaries, and other payables	47,322	-	182,790	124,258
Payable from restricted assets	-	-	-	-
Due to primary government/component units	39	-	17,856	-
Unearned revenue	-	-	-	-
Other liabilities	-	-	-	-
Interest payable	-	-	-	23,147
Long-term liabilities:				
Due within one year	165,000	-	-	510,258
Due after one year	-	-	-	2,614,103
<b>TOTAL LIABILITIES</b>	<b>212,361</b>	<b>-</b>	<b>200,646</b>	<b>3,271,766</b>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	2,822,584	46,621	683,575	1,064,209
Restricted for:				
Capital projects	-	-	-	-
Debt service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	3,138,450	22,386	267,249	2,976,008
<b>TOTAL NET ASSETS</b>	<b>\$ 5,961,034</b>	<b>\$ 69,007</b>	<b>\$ 950,824</b>	<b>\$ 4,040,217</b>

**SCHEDULE 19**  
**continued**

<b>Fire Protection District No. 3</b>	<b>Fire Protection District No. 5</b>	<b>Fire Protection District No. 6</b>	<b>Fire Protection District No. 7</b>	<b>Fire Protection District No. 8</b>	<b>Fire Protection District No. 9</b>	<b>Fire Protection District No. 11</b>
\$ 57,334	\$ 141,992	\$ 533,928	\$ 381,345	\$ 10,148	\$ 14,616	\$ 52,996
-	-	-	-	109,732	-	-
1,527,300	770,925	410,094	748,274	984,070	646,627	733,250
-	-	-	-	-	-	-
-	-	-	-	-	-	-
33,967	-	28,251	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
287,350	40,577	52,277	28,400	52,608	82,748	69,787
1,264,211	1,052,111	778,900	1,332,941	717,901	1,011,943	1,430,893
<u>3,170,162</u>	<u>2,005,605</u>	<u>1,803,450</u>	<u>2,490,960</u>	<u>1,874,459</u>	<u>1,755,934</u>	<u>2,286,926</u>
7,586	32,635	30,352	19,057	21,538	41,486	68,743
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6,599	19,423	-	6,909	14,704	-	-
202,000	41,050	-	65,000	57,000	42,000	124,533
350,000	271,280	-	450,000	336,190	-	795,306
<u>566,185</u>	<u>364,388</u>	<u>30,352</u>	<u>540,966</u>	<u>429,432</u>	<u>83,486</u>	<u>988,582</u>
1,073,561	780,358	831,177	846,341	468,509	1,052,691	580,842
-	-	-	1	-	-	-
-	-	-	471,467	70,192	-	-
-	-	-	-	-	-	-
1,530,416	860,859	941,921	632,185	906,326	619,757	717,502
<u>\$ 2,603,977</u>	<u>\$ 1,641,217</u>	<u>\$ 1,773,098</u>	<u>\$ 1,949,994</u>	<u>\$ 1,445,027</u>	<u>\$ 1,672,448</u>	<u>\$ 1,298,344</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Net Assets**  
**Non-Major Component Units, Discretely Presented**  
**December 31, 2010**

	(Component Units)			
	Fire Protection District No. 12	Fire Protection District No. 13	Recreation District No. 2	Recreation District No. 4
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,718,277	\$ 295,086	\$ 284,153	\$ 44,933
Investments	-	-	94,639	-
Receivables, net of allowances for uncollectibles	5,089,849	1,409,396	179,486	-
Due from primary government/component units	-	-	-	-
Inventory	-	-	-	-
Prepaid items	4,906	30,455	-	467
Deferred charges	-	-	8,972	-
Restricted assets	-	-	-	-
Other assets	1,250	-	-	-
Capital assets				
Land, improvements, and construction in progress	166,990	795,493	100,034	-
Other capital assets, net of depreciation	2,067,873	907,224	768,165	1,202,201
<b>TOTAL ASSETS</b>	<u>9,049,145</u>	<u>3,437,654</u>	<u>1,435,449</u>	<u>1,247,601</u>
<b>LIABILITIES</b>				
Accounts, salaries, and other payables	493,923	52,583	10,166	18,476
Payable from restricted assets	-	-	-	-
Due to primary government/component units	-	-	-	-
Unearned revenue	-	-	-	-
Other liabilities	-	-	-	-
Interest payable	95,410	-	-	-
Long-term liabilities:				
Due within one year	144,073	82,776	70,000	171,000
Due after one year	1,029,302	593,000	505,000	177,000
<b>TOTAL LIABILITIES</b>	<u>1,762,708</u>	<u>728,359</u>	<u>585,166</u>	<u>366,476</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	868,828	1,026,941	293,199	854,201
Restricted for:				
Capital projects	-	-	15,250	-
Debt service	-	-	418,814	-
Other purposes	-	-	-	-
Unrestricted	6,417,609	1,682,354	123,020	26,924
<b>TOTAL NET ASSETS</b>	<u>\$ 7,286,437</u>	<u>\$ 2,709,295</u>	<u>\$ 850,283</u>	<u>\$ 881,125</u>

**SCHEDULE 19**  
**continued**

<b>Recreation District No. 6</b>	<b>Recreation District No. 7</b>	<b>Recreation District No. 11</b>	<b>Recreation District No. 12</b>	<b>St. Tammany Parish Coroner</b>	<b>Sewerage District No. 1</b>	<b>Sewerage District No. 2</b>
\$ 155,089	\$ 71,138	\$ 54,485	\$ 16,179	\$ 6,780,323	\$ 318,490	\$ 159,267
-	192,840	-	154,155	-	-	-
207,967	102,635	212,217	453,907	671,317	8,731	-
-	-	-	-	4,969,522	10,921	-
-	-	-	-	-	-	-
-	4,559	-	-	-	-	-
20,224	-	495	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	643,366	144,847	-	2,632,408	780	3,336
1,715,904	2,799	145,754	834,199	1,263,158	274,822	25,655
2,099,184	1,017,337	557,798	1,458,440	16,316,728	613,744	188,258
-	9,154	15,081	16,719	192,791	22,951	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	77,106	-	3,449	-	-	-
-	7,940	-	-	-	-	-
30,165	-	-	-	-	-	-
65,000	-	10,000	50,000	141,059	-	-
1,840,000	-	22,000	440,000	177,217	-	-
1,935,165	94,200	47,081	510,168	511,067	22,951	-
(189,096)	646,165	258,601	344,199	2,664,378	275,602	28,991
-	-	-	-	-	-	-
243,780	-	-	250,288	-	-	-
40,164	-	-	-	-	-	-
69,171	276,972	252,116	353,785	13,141,283	315,191	159,267
\$ 164,019	\$ 923,137	\$ 510,717	\$ 948,272	\$ 15,805,661	\$ 590,793	\$ 188,258

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Net Assets**  
**Non-Major Component Units, Discretely Presented**  
**December 31, 2010**

	(Component Units)			
	Sewerage District No. 4	Sub-Drainage District No. 1 of 3	Gravity Drainage District No. 5	Sub-Drainage District No. 2 of GDD No. 5
<b>ASSETS</b>				
Cash and cash equivalents	\$ 109,783	\$ 113,403	\$ 635,170	\$ 77,645
Investments	-	311,211	-	-
Receivables, net of allowances for uncollectibles	13,870	83,970	201,482	-
Due from primary government/component units	46,439	-	-	-
Inventory	-	-	-	-
Prepaid items	5,916	-	-	-
Deferred charges	-	3,182	66,668	-
Restricted assets	-	-	-	-
Other assets	-	-	47,800	-
Capital assets				
Land, improvements, and construction in progress	5,000	378,391	561,895	334,209
Other capital assets, net of depreciation	10,008	163,201	756,128	-
<b>TOTAL ASSETS</b>	<u>191,016</u>	<u>1,053,358</u>	<u>2,269,143</u>	<u>411,854</u>
<b>LIABILITIES</b>				
Accounts, salaries, and other payables	11,547	60,061	11,178	39,950
Payable from restricted assets	-	-	-	-
Due to primary government/component units	-	-	-	-
Unearned revenue	-	-	-	-
Other liabilities	-	-	1,688	-
Interest payable	-	3,389	21,615	-
Long-term liabilities:				
Due within one year	38,000	25,000	155,000	24,000
Due after one year	265,000	206,000	1,495,000	169,000
<b>TOTAL LIABILITIES</b>	<u>314,547</u>	<u>294,450</u>	<u>1,684,481</u>	<u>232,950</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	(287,992)	310,592	(331,977)	141,209
Restricted for:				
Capital projects	-	-	-	-
Debt service	-	-	188,912	-
Other purposes	-	-	467,870	-
Unrestricted	164,461	448,316	259,857	37,695
<b>TOTAL NET ASSETS</b>	<u>\$ (123,531)</u>	<u>\$ 758,908</u>	<u>\$ 584,662</u>	<u>\$ 178,904</u>

**SCHEDULE 19**  
**continued**

<b>Sub-Drainage District No. 3 of GDD No. 5</b>	<b>Water District No. 2</b>	<b>Water District No. 3</b>	<b>Total Non-Major Component Units</b>
\$ 152,454	\$ 358,874	\$ 1,243,405	\$ 16,693,600
-	-	-	3,447,642
-	74,785	19,269	17,688,218
-	-	-	5,026,882
-	15,205	-	15,205
-	966	10,385	119,872
-	18,828	-	180,100
-	215,017	32,293	247,310
-	200	-	60,954
133,664	10,561	146,599	7,844,694
-	1,233,801	279,366	24,061,255
<u>286,118</u>	<u>1,928,237</u>	<u>1,731,317</u>	<u>75,385,732</u>
-	15,064	4,811	1,550,222
-	71,656	32,631	104,287
-	-	57,360	75,255
-	-	-	80,555
-	-	-	9,628
-	17,635	-	238,996
19,000	72,458	-	2,274,207
<u>182,000</u>	<u>1,028,000</u>	<u>-</u>	<u>12,945,398</u>
<u>201,000</u>	<u>1,204,813</u>	<u>94,802</u>	<u>17,278,548</u>
(67,336)	298,613	425,965	17,811,551
-	-	-	15,251
-	-	-	1,643,453
-	66,726	-	574,760
<u>152,454</u>	<u>358,085</u>	<u>1,210,550</u>	<u>38,062,169</u>
<u>\$ 85,118</u>	<u>\$ 723,424</u>	<u>\$ 1,636,515</u>	<u>\$ 58,107,184</u>



**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Activities**  
**Non-Major Component Units, Discretely Presented**  
**For the Year Ended December 31, 2010**

	Program Revenues				Communications District No. 1	Drainage District No. 2
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
<b>Component Units</b>						
Communications District No. 1	\$ 3,303,597	\$ -	\$ -	\$ -	\$ (3,303,597)	\$ -
Drainage District No. 2	48,847	-	-	-	-	(48,847)
Drainage District No. 4	138,490	-	-	590,267	-	-
Fire Protection District No. 2	2,243,307	-	-	-	-	-
Fire Protection District No. 3	1,644,669	233,127	63,235	18,681	-	-
Fire Protection District No. 5	565,919	-	-	-	-	-
Fire Protection District No. 6	233,430	-	-	-	-	-
Fire Protection District No. 7	560,314	-	-	-	-	-
Fire Protection District No. 8	989,406	-	224,915	20,648	-	-
Fire Protection District No. 9	778,384	-	-	49,732	-	-
Fire Protection District No. 11	818,393	101,580	-	-	-	-
Page Subtotal	<u>\$ 11,324,756</u>	<u>\$ 334,707</u>	<u>\$ 288,150</u>	<u>\$ 679,328</u>	<u>\$ (3,303,597)</u>	<u>\$ (48,847)</u>
General Revenues						
Property taxes, special purpose (Ad valorem, parcel fees, etc.)					-	24,628
Telephone service tax					3,275,921	-
Fire insurance tax					-	-
State revenue sharing (unrestricted)					-	-
Investment earnings					7,135	34
Grants and contributions not restricted to specific programs					-	-
Other general revenues					32,340	8,500
Extraordinary item - consolidation					-	-
Total general revenues and extraordinary items					<u>3,315,396</u>	<u>33,162</u>
Change in Net Assets					11,799	(15,685)
Net assets - beginning					<u>5,949,235</u>	<u>84,692</u>
Net assets - ending					<u>\$ 5,961,034</u>	<u>\$ 69,007</u>

**SCHEDULE 20**  
**continued**

<b>Net (Expenses) Revenues and Changes in Net Assets - Component Units</b>								
<b>Drainage District No. 4</b>	<b>Fire Protection District No. 2</b>	<b>Fire Protection District No. 3</b>	<b>Fire Protection District No. 5</b>	<b>Fire Protection District No. 6</b>	<b>Fire Protection District No. 7</b>	<b>Fire Protection District No. 8</b>	<b>Fire Protection District No. 9</b>	<b>Fire Protection District No. 11</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
451,777	-	-	-	-	-	-	-	-
-	(2,243,307)	-	-	-	-	-	-	-
-	-	(1,329,626)	-	-	-	-	-	-
-	-	-	(565,919)	-	-	-	-	-
-	-	-	-	(233,430)	-	-	-	-
-	-	-	-	-	(560,314)	-	-	-
-	-	-	-	-	-	(743,843)	-	-
-	-	-	-	-	-	-	(728,652)	-
-	-	-	-	-	-	-	-	(716,813)
<u>\$ 451,777</u>	<u>\$ (2,243,307)</u>	<u>\$ (1,329,626)</u>	<u>\$ (565,919)</u>	<u>\$ (233,430)</u>	<u>\$ (560,314)</u>	<u>\$ (743,843)</u>	<u>\$ (728,652)</u>	<u>\$ (716,813)</u>
121,578	2,516,253	1,466,618	759,426	383,190	727,047	950,877	661,723	653,458
-	-	-	-	-	-	-	-	-
-	31,561	29,583	18,988	14,197	20,386	18,537	16,115	20,433
-	48,899	52,584	29,490	18,506	20,816	55,745	27,504	41,141
1,733	6,679	1,174	-	1,716	1,220	916	740	767
-	-	-	-	4,500	-	-	-	50,000
208	38,600	20,631	5,453	691	18,928	5,286	7,337	11,204
-	-	-	-	-	-	-	-	-
<u>123,519</u>	<u>2,641,992</u>	<u>1,570,590</u>	<u>813,357</u>	<u>422,800</u>	<u>788,397</u>	<u>1,031,361</u>	<u>713,419</u>	<u>777,003</u>
575,296	398,685	240,964	247,438	189,370	228,083	287,518	(15,233)	60,190
375,528	3,641,532	2,363,013	1,393,779	1,583,728	1,721,911	1,157,509	1,687,681	1,238,154
<u>\$ 950,824</u>	<u>\$ 4,040,217</u>	<u>\$ 2,603,977</u>	<u>\$ 1,641,217</u>	<u>\$ 1,773,098</u>	<u>\$ 1,949,994</u>	<u>\$ 1,445,027</u>	<u>\$ 1,672,448</u>	<u>\$ 1,298,344</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Activities**  
**Non-Major Component Units, Discretely Presented**  
**For the Year Ended December 31, 2010**

	Program Revenues				Fire Protection District No. 12	Fire Protection District No. 13
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
<b>Component Units</b>						
Fire Protection District No. 12	\$ 6,235,615	\$ 664,521	\$ -	\$ -	\$ (5,571,094)	\$ -
Fire Protection District No. 13	964,503	-	-	-	-	(964,503)
Recreation District No. 2	223,535	72,841	-	-	-	-
Recreation District No. 4	280,792	25,818	-	-	-	-
Recreation District No. 6	326,628	128,264	-	-	-	-
Recreation District No. 7	76,393	42,715	-	-	-	-
Recreation District No. 11	270,004	127,555	-	-	-	-
Recreation District No. 12	394,851	120,795	-	-	-	-
St. Tammany Parish Coroner	3,558,420	253,709	197,906	-	-	-
Sewerage District No. 1	282,508	88,014	-	-	-	-
Sewerage District No. 2	30,569	30,539	-	-	-	-
Page Subtotal	<u>\$ 12,643,818</u>	<u>\$ 1,554,771</u>	<u>\$ 197,906</u>	<u>\$ -</u>	<u>\$ (5,571,094)</u>	<u>\$ (964,503)</u>
General Revenues						
Property taxes, special purpose (Ad valorem, parcel fees, etc.)					5,349,814	1,385,630
Telephone service tax					-	-
Fire insurance tax					60,833	8,761
State revenue sharing (unrestricted)					102,002	27,636
Investment earnings					11,004	7,858
Grants and contributions not restricted to specific programs					-	4,200
Other general revenues					260,209	52,204
Extraordinary item - consolidation					-	-
Total general revenues and extraordinary items					<u>5,783,862</u>	<u>1,486,289</u>
Change in Net Assets					212,768	521,786
Net assets - beginning					<u>7,073,669</u>	<u>2,187,509</u>
Net assets - ending					<u>\$ 7,286,437</u>	<u>\$ 2,709,295</u>

**SCHEDULE 20**  
**continued**

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

<b>Recreation District No. 2</b>	<b>Recreation District No. 4</b>	<b>Recreation District No. 6</b>	<b>Recreation District No. 7</b>	<b>Recreation District No. 11</b>	<b>Recreation District No. 12</b>	<b>St. Tammany Parish Coroner</b>	<b>Sewerage District No. 1</b>	<b>Sewerage District No. 2</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
(150,694)	-	-	-	-	-	-	-	-
-	(254,974)	-	-	-	-	-	-	-
-	-	(198,364)	-	-	-	-	-	-
-	-	-	(33,678)	-	-	-	-	-
-	-	-	-	(142,449)	-	-	-	-
-	-	-	-	-	(274,056)	-	-	-
-	-	-	-	-	-	(3,106,805)	-	-
-	-	-	-	-	-	-	(194,494)	-
-	-	-	-	-	-	-	-	(30)
<u>\$ (150,694)</u>	<u>\$ (254,974)</u>	<u>\$ (198,364)</u>	<u>\$ (33,678)</u>	<u>\$ (142,449)</u>	<u>\$ (274,056)</u>	<u>\$ (3,106,805)</u>	<u>\$ (194,494)</u>	<u>\$ (30)</u>
178,226	299,735	207,383	99,475	207,905	415,809	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	3,471	8,519	10,324	138,977	-	-
287	273	-	4,182	471	411	69,659	4,921	1,469
-	15,000	-	4,278	-	-	6,371,981	-	-
48	26,980	820	-	3,156	769	18,456	-	-
-	-	-	-	-	-	-	-	-
<u>178,561</u>	<u>341,988</u>	<u>208,203</u>	<u>111,406</u>	<u>220,051</u>	<u>427,313</u>	<u>6,599,073</u>	<u>4,921</u>	<u>1,469</u>
27,867	87,014	9,839	77,728	77,602	153,257	3,492,268	(189,573)	1,439
822,416	794,111	154,180	845,409	433,115	795,015	12,313,393	780,366	186,819
<u>\$ 850,283</u>	<u>\$ 881,125</u>	<u>\$ 164,019</u>	<u>\$ 923,137</u>	<u>\$ 510,717</u>	<u>\$ 948,272</u>	<u>\$ 15,805,661</u>	<u>\$ 590,793</u>	<u>\$ 188,258</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Activities**  
**Non-Major Component Units, Discretely Presented**  
**For the Year Ended December 31, 2010**

	Program Revenues				Sewerage District No. 4	Sub-Drainage District No. 1 of 3
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
<b>Component Units</b>						
Sewerage District No. 4	137,871	155,625	-	-	17,754	-
Sub-Drainage District No. 1 of 3	43,244	-	-	-	-	(43,244)
Gravity Drainage District No. 5	131,874	-	-	-	-	-
Sub-Drainage District No. 2 of GDD No. 5	53,634	-	-	-	-	-
Sub-Drainage District No. 3 of GDD No. 5	16,207	-	-	-	-	-
Water District No. 2	780,235	683,200	-	-	-	-
Water District No. 3	134,930	220,966	-	-	-	-
Page Subtotal	<u>1,297,995</u>	<u>1,059,791</u>	<u>-</u>	<u>-</u>	<u>17,754</u>	<u>(43,244)</u>
Total Non-major component units	<u>\$ 25,266,569</u>	<u>\$ 2,949,269</u>	<u>\$ 486,056</u>	<u>\$ 679,328</u>	<u>\$ 17,754</u>	<u>\$ (43,244)</u>
General Revenues						
Property taxes, special purpose (Ad valorem, parcel fees, etc.)					-	83,220
Telephone service tax					-	-
Fire insurance tax					-	-
State revenue sharing (unrestricted)					-	-
Investment earnings					667	6,397
Grants and contributions not restricted to specific programs					-	-
Other general revenues					-	-
Extraordinary items - consolidation					-	-
Total general revenues and extraordinary items					<u>667</u>	<u>89,617</u>
Change in Net Assets					18,421	46,373
Net assets - beginning					(141,952)	712,535
Net assets - ending					<u>\$ (123,531)</u>	<u>\$ 758,908</u>

**SCHEDULE 20**  
continued

Net (Expenses) Revenues and Changes in Net Assets - Component Units					
Gravity Drainage District No. 5	Sub-Drainage District No. 2 of GDD No. 5	Sub-Drainage District No. 3 of GDD No. 5	Water District No. 2	Water District No. 3	Total Non- Major Component Units
-	-	-	-	-	17,754
-	-	-	-	-	(43,244)
(131,874)	-	-	-	-	(131,874)
-	(53,634)	-	-	-	(53,634)
-	-	(16,207)	-	-	(16,207)
-	-	-	(97,035)	-	(97,035)
-	-	-	-	86,036	86,036
<u>(131,874)</u>	<u>(53,634)</u>	<u>(16,207)</u>	<u>(97,035)</u>	<u>86,036</u>	<u>(238,204)</u>
<u>\$ (131,874)</u>	<u>\$ (53,634)</u>	<u>\$ (16,207)</u>	<u>\$ (97,035)</u>	<u>\$ 86,036</u>	<u>\$ (21,151,916)</u>
146,220	108,622	55,307	95,020	-	16,897,164
-	-	-	-	-	3,275,921
-	-	-	-	-	239,394
-	-	-	-	-	585,614
10,820	416	1,049	742	1,665	144,405
-	-	-	-	-	6,449,959
16,000	-	-	14,600	-	542,420
-	-	-	-	-	-
<u>173,040</u>	<u>109,038</u>	<u>56,356</u>	<u>110,362</u>	<u>1,665</u>	<u>28,134,877</u>
41,166	55,404	40,149	13,327	87,701	6,982,961
543,496	123,500	44,969	710,097	1,548,814	51,124,223
<u>\$ 584,662</u>	<u>\$ 178,904</u>	<u>\$ 85,118</u>	<u>\$ 723,424</u>	<u>\$ 1,636,515</u>	<u>\$ 58,107,184</u>



# **BUDGETARY COMPARISONS**



**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**Capital Street Improvements - General (300)**  
**For the Year Ended December 31, 2010**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>	<u>Actual Amounts GAAP Basis</u>	<u>Actual Budgetary Basis to GAAP Differences Over (Under)</u>
<b>Revenues</b>	\$ -	\$ 3,188,429	\$ 5,115,525	\$ 1,927,096	\$ 2,685,342	\$ (2,430,183)
<b>Expenditures</b>	-	43,490,305	8,925,596	34,564,709	8,925,596	-
Excess (Deficiency) of Revenues Over Expenditures	-	(40,301,876)	(3,810,071)	36,491,805	(6,240,254)	(2,430,183)
<b>Other Financing Sources</b>						
Transfers in	-	-	-	-	2,430,183	2,430,183
Impact fee credits issued	-	-	-	-	(2,044,349)	(2,044,349)
<b>Net Change in Fund Balance</b>	-	(40,301,876)	(3,810,071)	36,491,805	(5,854,420)	(2,044,349)
<b>Fund Balance - beginning</b>	41,042,550	41,042,550	41,042,550	-	41,042,550	-
<b>Fund Balance - ending</b>	<u>\$ 41,042,550</u>	<u>\$ 740,674</u>	<u>\$ 37,232,479</u>	<u>\$ 36,491,805</u>	<u>\$ 35,188,130</u>	<u>\$ (2,044,349)</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**Disaster Relief (319)**  
**For the Year Ended December 31, 2010**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>	<u>Actual Amounts GAAP Basis</u>	<u>Actual Budgetary Basis to GAAP Differences Over (Under)</u>
<b>Revenues</b>	\$ -	\$ 132,247	\$ 3,554,425	\$ 3,422,178	\$ 3,554,425	\$ -
<b>Expenditures</b>	-	2,079,217	5,716,318	(3,637,101)	5,716,318	-
Excess of Revenues Over Expenditures	-	(1,946,970)	(2,161,893)	(214,923)	(2,161,893)	-
<b>Other Financing Sources</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	-	(1,946,970)	(2,161,893)	(214,923)	(2,161,893)	-
<b>Fund Balance - beginning</b>	11,919,948	11,919,948	11,919,948	-	11,919,948	-
<b>Fund Balance - ending</b>	<u>\$ 11,919,948</u>	<u>\$ 9,972,978</u>	<u>\$ 9,758,055</u>	<u>\$ (214,923)</u>	<u>\$ 9,758,055</u>	<u>\$ -</u>



# OTHER SUPPLEMENTARY INFORMATION

		Expenditures Based on %		
	% of Building	of Building	Depreciation	Function
Clerk of Court	26.79%	\$ 1,272,715	\$ 384,587	Judicial
Sheriff	15.46%	734,460	221,937	Public Safety
Parish Offices	1.61%	76,486	23,112	Executive
22nd JDC	35.39%	1,681,276	508,044	Judicial
Probation	1.64%	77,912	23,543	Public Safety
Assessor	3.59%	170,550	51,537	Financial Administration
Registrar of Voters	1.89%	89,788	27,132	Elections
District Attorney	13.63%	647,522	195,667	Judicial
	100.00%	\$ 4,750,709	\$ 1,435,559	

Judicial	\$ 1,088,298
Executive	23,112
Elections	27,132
Financial Administration	51,537
Public Safety	245,480
	<u>\$ 1,435,559</u>

## ST. TAMMANY PARISH, LOUISIANA

## Balance Sheet

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

December 31, 2010

	103 Sub-Drainage District No. 1 of 3 General	203 Sub-Drainage District No. 1 of 3 Debt	335 Sub-Drainage District No. 1 of 3 Capital	TOTAL GOVERNMENTAL FUNDS
<b>ASSETS</b>				
Cash and cash equivalents	\$ 16,095	\$ 1,419	\$ 95,889	\$ 113,403
Investments	43,978	3,885	263,348	311,211
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	81,860	-	-	81,860
Other receivables	320	33	1,757	2,110
Total Assets	<u>\$ 142,253</u>	<u>\$ 5,337</u>	<u>\$ 360,994</u>	<u>\$ 508,584</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts, salaries, and other payables	\$ 146	\$ -	\$ 59,915	\$ 60,061
Total Liabilities	<u>146</u>	<u>-</u>	<u>59,915</u>	<u>60,061</u>
Fund balances:				
Unreserved	142,107	5,337	301,079	448,523
Total Fund Balances	<u>142,107</u>	<u>5,337</u>	<u>301,079</u>	<u>448,523</u>
Total Liabilities and Fund Balances	<u>\$ 142,253</u>	<u>\$ 5,337</u>	<u>\$ 360,994</u>	

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.

541,592

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.

(231,207)

\$ 758,908

**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, 2010**

	103			203		
	Sub-Drainage Dist. 1 of 3 General			Sub-Drainage Dist. 1 of 3 Debt		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Ad valorem/parcel fees	\$ 83,220	\$ 83,220	\$ -	\$ -	\$ -	\$ -
Other revenues:						
Investment earnings	1,540	1,170	(370)	500	170	(330)
Total Revenues	84,760	84,390	(370)	500	170	(330)
<b>Expenditures</b>						
Highways and streets	57,450	21,995	35,455	-	-	-
Capital Outlay:						
Infrastructure	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	25,000	25,000	-
Interest	-	-	-	10,590	10,590	-
Total Expenditures	57,450	21,995	35,455	35,590	35,590	-
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	27,310	62,395	35,085	(35,090)	(35,420)	(330)
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	35,600	35,600	-
Transfers out	(35,600)	(35,600)	-	-	-	-
Total Other Financing Sources (Uses)	(35,600)	(35,600)	-	35,600	35,600	-
<b>Net Change in Fund Balance</b>	(8,290)	26,795	35,085	510	180	(330)
<b>Fund Balance - beginning</b>	115,312	115,312	-	5,157	5,157	-
<b>Fund Balance - ending</b>	\$ 107,022	\$ 142,107	\$ 35,085	\$ 5,667	\$ 5,337	\$ (330)

SCHEDULE 25

335 Sub-Drainage Dist. 1 of 3 Capital			TOTAL GOVERNMENTAL FUNDS		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ 83,220	\$ 83,220	\$ -
6,974	5,057	(1,917)	9,014	6,397	(2,617)
6,974	5,057	(1,917)	92,234	89,617	(2,617)
124,840	4,810	120,030	182,290	26,805	155,485
239,310	59,915	179,395	239,310	59,915	179,395
-	-	-	25,000	25,000	-
-	-	-	10,590	10,590	-
364,150	64,725	299,425	457,190	122,310	334,880
(357,176)	(59,668)	297,508	(364,956)	(32,693)	332,263
-	-	-	35,600	35,600	-
-	-	-	(35,600)	(35,600)	-
-	-	-	-	-	-
(357,176)	(59,668)	297,508	(364,956)	(32,693)	332,263
360,747	360,747	-	481,216	481,216	-
\$ 3,571	\$ 301,079	\$ 297,508	\$ 116,260	\$ 448,523	\$ 332,263



**ST. TAMMANY PARISH, LOUISIANA**  
**Balance Sheet**  
**Recreation District No. 7**  
**December 31, 2010**

	<b>127 Recreation District No. 7</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 71,138
Investments	192,840
Receivables, net of allowances for uncollectibles:	
Ad valorem/parcel fees	99,002
Other receivables	3,633
Prepaid items	<u>4,559</u>
 Total Assets	 <u><u>\$ 371,172</u></u>
<b>LIABILITIES AND FUND BALANCES</b>	
Liabilities:	
Accounts, salaries, and other payables	\$ 9,154
Unearned revenue	77,106
Other liabilities	<u>7,940</u>
Total Liabilities	<u>94,200</u>
 Fund balances:	
Unreserved	<u>276,972</u>
Total Fund Balances	<u>276,972</u>
 Total Liabilities and Fund Balances	
 Amounts reported for governmental activities in the Statement of Net Assets are different because:	
Capital assets used in governmental activities are not financial resources and, therefore are not reported in the funds.	<u>646,165</u>
	<u><u>\$ 923,137</u></u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual**  
**Recreation District No. 7**  
**Governmental Funds**  
**For the Year Ended December 31, 2010**

	127		
	Recreation District No. 7		
	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance Positive (Negative)</u>
<b>Revenues</b>			
Ad valorem/parcel fees	\$ 99,860	\$ 99,475	\$ (385)
Intergovernmental revenues:			
Federal and state grants	-	2,778	2,778
State funds:			
State revenue sharing	3,561	3,471	(90)
Fees and charges for services	39,000	42,715	3,715
Other revenues:			
Investment earnings	2,800	4,182	1,382
Contributions	-	1,500	1,500
Total Revenues	<u>145,221</u>	<u>154,121</u>	<u>8,900</u>
<b>Expenditures</b>			
Cultural and recreation	<u>75,638</u>	<u>74,793</u>	<u>845</u>
Total Expenditures	<u>75,638</u>	<u>74,793</u>	<u>845</u>
<b>Net Change in Fund Balance</b>	69,583	79,328	9,745
<b>Fund Balance - beginning</b>	<u>197,644</u>	<u>197,644</u>	<u>-</u>
<b>Fund Balance - ending</b>	<u><u>\$ 267,227</u></u>	<u><u>\$ 276,972</u></u>	<u><u>\$ 9,745</u></u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Reconciliation of the Statement of Revenues, Expenditures**  
**and Changes in Fund Balances of Component Units' Governmental Funds**  
**to the Statement of Activities**  
**Sub-Drainage District No. 1 of Drainage District No. 3**  
**and**  
**Recreation District No. 7**  
**For the Year Ended December 31, 2010**

	Sub-Drainage District No. 1 of 3	Recreation District No. 7
Amounts reported for governmental activities in the Statement of Activities are different because:		
Net Change in fund balances, total governmental funds	\$ (32,693)	\$ 79,328
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 capital outlays exceeded depreciation in the current period.	54,230	(1,600)
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 assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	24,555	-
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	(3,389)	-
Governmental funds report all interest as an expenditure in the period paid, without regard to when the interest was incurred. In the Statement of Activities, the interest is recorded as an expense in the period incurred, therefore, interest paid in the current period that was incurred in the prior period is not an expense on the Statement of Activities.	3,670	-
Change in Net Assets of Governmental Activities	<u>\$ 46,373</u>	<u>\$ 77,728</u>

**ST. TAMMANY PARISH GOVERNMENT**  
**Capital Asset Activity Detail**  
**Component Units, Discretely Presented**  
**For the Year Ended December 31, 2010**

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
<b>Communication District No. 1</b>				
Capital assets being depreciated:				
Buildings and improvements	\$ 2,633,427	\$ -	\$ -	\$ 2,633,427
Machinery and equipment	3,614,789	120,614	-	3,735,403
Vehicles	92,569	-	-	92,569
Furniture and equipment	289,121	524	-	289,645
Total capital assets being depreciated	6,629,906	121,138	-	6,751,044
Less accumulated depreciation for:				
Buildings and improvements	(746,120)	(152,938)	-	(899,058)
Machinery and equipment	(2,312,450)	(291,415)	-	(2,603,865)
Vehicles	(41,802)	(15,819)	-	(57,621)
Furniture and equipment	(166,822)	(36,094)	-	(202,916)
Total accumulated depreciation	(3,267,194)	(496,266)	-	(3,763,460)
Total capital assets being depreciated - net	\$ 3,362,712	\$ (375,128)	\$ -	\$ 2,987,584
<b>St. Tammany Parish Coroner</b>				
Capital assets not being depreciated:				
Land	\$ 1,401,220	\$ -	\$ -	\$ 1,401,220
Construction in progress	495,664	735,524	-	1,231,188
Total capital assets not being depreciated	1,896,884	735,524	-	2,632,408
Capital assets being depreciated:				
Vehicles	276,990	-	-	276,990
Furniture and equipment	1,807,243	287,271	-	2,094,514
Total capital assets being depreciated	2,084,233	287,271	-	2,371,504
Less accumulated depreciation for:				
Vehicles	(237,987)	(25,456)	-	(263,443)
Furniture and equipment	(593,529)	(251,374)	-	(844,903)
Total accumulated depreciation	(831,516)	(276,830)	-	(1,108,346)
Total capital assets being depreciated - net	1,252,717	10,441	-	1,263,158
Total capital assets - net	\$ 3,149,601	\$ 745,965	\$ -	\$ 3,895,566
<b>Drainage District No. 2</b>				
Capital assets being depreciated:				
Buildings and improvements	\$ 10,000	\$ -	\$ -	\$ 10,000
Machinery and equipment	200,974	-	-	200,974
Total capital assets being depreciated	210,974	-	-	210,974
Less accumulated depreciation for:				
Buildings and improvements	(10,000)	-	-	(10,000)
Machinery and equipment	(151,775)	(2,578)	-	(154,353)
Total accumulated depreciation	(161,775)	(2,578)	-	(164,353)
Total capital assets being depreciated - net	\$ 49,199	\$ (2,578)	\$ -	\$ 46,621

**ST. TAMMANY PARISH GOVERNMENT**  
**Capital Asset Activity Detail**  
**Component Units, Discretely Presented**  
**For the Year Ended December 31, 2010**

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
<b>Drainage District No. 4</b>				
Capital assets not being depreciated:				
Construction in progress	\$ 166,870	\$ 440,104	\$ -	\$ 606,974
Capital assets being depreciated:				
Machinery and equipment	424,043	-	-	424,043
Less accumulated depreciation for:				
Machinery and equipment	(334,479)	(12,963)	-	(347,442)
Total capital assets being depreciated - net	89,564	(12,963)	-	76,601
Total capital assets - net	<u>\$ 256,434</u>	<u>\$ 427,141</u>	<u>\$ -</u>	<u>\$ 683,575</u>
<b>Fire Protection District No. 1</b>				
Capital assets not being depreciated:				
Land	\$ 240,697	\$ -	\$ -	\$ 240,697
Capital assets being depreciated:				
Buildings and improvements	2,224,595	2,918	-	2,227,513
Machinery and equipment	7,365,454	302,557	-	7,668,011
Total capital assets being depreciated	9,590,049	305,475	-	9,895,524
Less accumulated depreciation for:				
Buildings and improvements	(717,233)	(70,000)	-	(787,233)
Machinery and equipment	(3,477,629)	(530,000)	-	(4,007,629)
Total accumulated depreciation	(4,194,862)	(600,000)	-	(4,794,862)
Total capital assets being depreciated - net	5,395,187	(294,525)	-	5,100,662
Total capital assets - net	<u>\$ 5,635,884</u>	<u>\$ (294,525)</u>	<u>\$ -</u>	<u>\$ 5,341,359</u>
<b>Fire Protection District No. 2</b>				
Capital assets not being depreciated:				
Land	\$ 566,400	\$ -	\$ -	\$ 566,400
Capital assets being depreciated:				
Buildings and improvements	509,082	730,857	-	1,239,939
Machinery and equipment	225,732	52,441	-	278,173
Vehicles	1,161,127	19,515	-	1,180,642
Furniture and equipment	37,499	43,002	-	80,501
Total capital assets being depreciated	1,933,440	845,815	-	2,779,255
Less accumulated depreciation for:				
Buildings and improvements	(166,567)	(17,622)	-	(184,189)
Machinery and equipment	(165,534)	(20,772)	-	(186,306)
Vehicles	(550,737)	(113,175)	-	(663,912)
Furniture and equipment	(28,823)	(4,734)	-	(33,557)
Total accumulated depreciation	(911,661)	(156,303)	-	(1,067,964)
Total capital assets being depreciated - net	1,021,779	689,512	-	1,711,291
Total capital assets - net	<u>\$ 1,588,179</u>	<u>\$ 689,512</u>	<u>\$ -</u>	<u>\$ 2,277,691</u>

**ST. TAMMANY PARISH GOVERNMENT**  
**Capital Asset Activity Detail**  
**Component Units, Discretely Presented**  
**For the Year Ended December 31, 2010**

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
<b>Fire Protection District No. 3</b>				
Capital assets not being depreciated:				
Land	\$ 287,350	\$ -	\$ -	\$ 287,350
Capital assets being depreciated:				
Buildings and improvements	886,026	-	-	886,026
Machinery and equipment	647,640	24,779	-	672,419
Vehicles	769,061	267,161	(119,188)	917,034
Total capital assets being depreciated	2,302,727	291,940	(119,188)	2,475,479
Less accumulated depreciation for:				
Buildings and improvements	(248,663)	(20,354)	-	(269,017)
Machinery and equipment	(383,517)	(66,184)	-	(449,701)
Vehicles	(496,614)	(61,519)	65,583	(492,550)
Total accumulated depreciation	(1,128,794)	(148,057)	65,583	(1,211,268)
Total capital assets being depreciated - net	1,173,933	143,883	(53,605)	1,264,211
Total capital assets - net	<u>\$ 1,461,283</u>	<u>\$ 143,883</u>	<u>\$ (53,605)</u>	<u>\$ 1,551,561</u>
<b>Fire Protection District No. 4</b>				
Capital assets not being depreciated:				
Land	\$ 699,473	\$ -	\$ -	\$ 699,473
Capital assets being depreciated:				
Buildings and improvements	2,567,016	107,737	-	2,674,753
Machinery and equipment	2,267,321	108,045	(9,965)	2,365,401
Vehicles	4,100,625	49,859	(5,200)	4,145,284
Furniture and equipment	199,476	47,075	-	246,551
Total capital assets being depreciated	9,134,438	312,716	(15,165)	9,431,989
Less accumulated depreciation for:				
Buildings and improvements	(863,160)	(67,539)	-	(930,699)
Machinery and equipment	(1,312,087)	(151,844)	9,965	(1,453,966)
Vehicles	(1,748,133)	(238,834)	5,200	(1,981,767)
Furniture and equipment	(170,590)	(14,554)	-	(185,144)
Total accumulated depreciation	(4,093,970)	(472,771)	15,165	(4,551,576)
Total capital assets being depreciated - net	5,040,468	(160,055)	-	4,880,413
Total capital assets - net	<u>\$ 5,739,941</u>	<u>\$ (160,055)</u>	<u>\$ -</u>	<u>\$ 5,579,886</u>

**ST. TAMMANY PARISH GOVERNMENT**  
**Capital Asset Activity Detail**  
**Component Units, Discretely Presented**  
**For the Year Ended December 31, 2010**

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
<b>Fire Protection District No. 5</b>				
Capital assets not being depreciated:				
Land	\$ 40,577	\$ -	\$ -	\$ 40,577
Capital assets being depreciated:				
Buildings and improvements	648,033	-	-	648,033
Machinery and equipment	1,416,705	-	-	1,416,705
Vehicles	51,985	-	-	51,985
Furniture and equipment	7,975	-	-	7,975
Total capital assets being depreciated	2,124,698	-	-	2,124,698
Less accumulated depreciation for:				
Buildings and improvements	(187,499)	(16,201)	-	(203,700)
Machinery and equipment	(734,783)	(87,448)	-	(822,231)
Vehicles	(36,700)	(6,244)	-	(42,944)
Furniture and equipment	(2,117)	(1,595)	-	(3,712)
Total accumulated depreciation	(961,099)	(111,488)	-	(1,072,587)
Total capital assets being depreciated - net	1,163,599	(111,488)	-	1,052,111
Total capital assets - net	\$ 1,204,176	\$ (111,488)	\$ -	\$ 1,092,688
<b>Fire Protection District No. 6</b>				
Capital assets not being depreciated:				
Land	\$ 52,277	\$ -	\$ -	\$ 52,277
Capital assets being depreciated:				
Buildings and improvements	335,788	44,046	-	379,834
Vehicles	552,028	3,900	-	555,928
Furniture and equipment	437,880	10,626	-	448,506
Total capital assets being depreciated	1,325,696	58,572	-	1,384,268
Less accumulated depreciation for:				
Buildings and improvements	(73,749)	(8,583)	-	(82,332)
Vehicles	(256,426)	(26,266)	-	(282,692)
Furniture and equipment	(206,151)	(34,193)	-	(240,344)
Total accumulated depreciation	(536,326)	(69,042)	-	(605,368)
Total capital assets being depreciated - net	789,370	(10,470)	-	778,900
Total capital assets - net	\$ 841,647	\$ (10,470)	\$ -	\$ 831,177

**ST. TAMMANY PARISH GOVERNMENT**  
**Capital Asset Activity Detail**  
**Component Units, Discretely Presented**  
**For the Year Ended December 31, 2010**

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
<b>Fire Protection District No. 7</b>				
Capital assets not being depreciated:				
Land	\$ 28,400	\$ -	\$ -	\$ 28,400
Capital assets being depreciated:				
Buildings and improvements	562,480	74,082	-	636,562
Machinery and equipment	609,501	51,635	(14,671)	646,465
Vehicles	1,217,842	-	-	1,217,842
Total capital assets being depreciated	2,389,823	125,717	(14,671)	2,500,869
Less accumulated depreciation for:				
Buildings and improvements	(183,272)	(12,362)	-	(195,634)
Machinery and equipment	(339,938)	(72,584)	14,671	(397,851)
Vehicles	(517,722)	(56,721)	-	(574,443)
Total accumulated depreciation	(1,040,932)	(141,667)	14,671	(1,167,928)
Total capital assets being depreciated - net	1,348,891	(15,950)	-	1,332,941
Total capital assets - net	\$ 1,377,291	\$ (15,950)	\$ -	\$ 1,361,341
<b>Fire Protection District No. 8</b>				
Capital assets not being depreciated:				
Land	\$ 52,608	\$ -	\$ -	\$ 52,608
Capital assets being depreciated:				
Buildings and improvements	395,840	36,818	-	432,658
Machinery and equipment	614,332	-	-	614,332
Vehicles	560,979	4,530	-	565,509
Total capital assets being depreciated	1,571,151	41,348	-	1,612,499
Less accumulated depreciation for:				
Buildings and improvements	(162,679)	(13,399)	-	(176,078)
Machinery and equipment	(283,374)	(29,934)	-	(313,308)
Vehicles	(357,289)	(47,923)	-	(405,212)
Total accumulated depreciation	(803,342)	(91,256)	-	(894,598)
Total capital assets being depreciated - net	767,809	(49,908)	-	717,901
Total capital assets - net	\$ 820,417	\$ (49,908)	\$ -	\$ 770,509
<b>Fire Protection District No. 9</b>				
Capital assets not being depreciated:				
Land	\$ 82,748	\$ -	\$ -	\$ 82,748
Capital assets being depreciated:				
Buildings and improvements	584,099	-	-	584,099
Machinery and equipment	1,491,256	7,700	-	1,498,956
Total capital assets being depreciated	2,075,355	7,700	-	2,083,055
Less accumulated depreciation for:				
Buildings and improvements	(119,930)	(15,502)	-	(135,432)
Machinery and equipment	(833,723)	(101,957)	-	(935,680)
Total accumulated depreciation	(953,653)	(117,459)	-	(1,071,112)
Total capital assets being depreciated - net	1,121,702	(109,759)	-	1,011,943
Total capital assets - net	\$ 1,204,450	\$ (109,759)	\$ -	\$ 1,094,691



**ST. TAMMANY PARISH GOVERNMENT**  
**Capital Asset Activity Detail**  
**Component Units, Discretely Presented**  
**For the Year Ended December 31, 2010**

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
<b>Fire Protection District No. 11</b>				
Capital assets not being depreciated:				
Land	\$ 69,787	\$ -	\$ -	\$ 69,787
Capital assets being depreciated:				
Buildings and improvements	361,264	-	-	361,264
Machinery and equipment	1,307,740	510,312	(27,527)	1,790,525
Total capital assets being depreciated	1,669,004	510,312	(27,527)	2,151,789
Less accumulated depreciation for:				
Buildings and improvements	(98,058)	(9,089)		(107,147)
Machinery and equipment	(545,156)	(95,234)	26,641	(613,749)
Total accumulated depreciation	(643,214)	(104,323)	26,641	(720,896)
Total capital assets being depreciated - net	1,025,790	405,989	(886)	1,430,893
Total capital assets - net	\$ 1,095,577	\$ 405,989	\$ (886)	\$ 1,500,680
<b>Fire Protection District No. 12</b>				
Capital assets not being depreciated:				
Land	\$ 166,990	\$ -	\$ -	\$ 166,990
Capital assets being depreciated:				
Buildings and improvements	1,345,650	54,815	-	1,400,465
Machinery and equipment	2,447,759	75,751	-	2,523,510
Total capital assets being depreciated	3,793,409	130,566	-	3,923,975
Less accumulated depreciation for:				
Buildings and improvements	(386,632)	(74,524)	-	(461,156)
Machinery and equipment	(1,169,519)	(225,427)	-	(1,394,946)
Total accumulated depreciation	(1,556,151)	(299,951)	-	(1,856,102)
Total capital assets being depreciated - net	2,237,258	(169,385)	-	2,067,873
Total capital assets - net	\$ 2,404,248	\$ (169,385)	\$ -	\$ 2,234,863
<b>Fire Protection District No. 13</b>				
Capital assets not being depreciated:				
Land	\$ 10,000	\$ -	\$ -	\$ 10,000
Construction in progress	710,976	74,517	-	785,493
Total capital assets not being depreciated	720,976	74,517	-	795,493
Capital assets being depreciated:				
Buildings and improvements	379,617	-	-	379,617
Machinery and equipment	480,997	125,407	-	606,404
Vehicles	719,875	26,516	(52,500)	693,891
Total capital assets being depreciated	1,580,489	151,923	(52,500)	1,679,912
Less accumulated depreciation for:				
Buildings and improvements	(98,326)	(15,360)	-	(113,686)
Machinery and equipment	(257,966)	(41,140)	-	(299,106)
Vehicles	(353,629)	(52,055)	45,788	(359,896)
Total accumulated depreciation	(709,921)	(108,555)	45,788	(772,688)
Total capital assets being depreciated - net	870,568	43,368	(6,712)	907,224
Total capital assets - net	\$ 1,591,544	\$ 117,885	\$ (6,712)	\$ 1,702,717

**ST. TAMMANY PARISH GOVERNMENT**  
**Capital Asset Activity Detail**  
**Component Units, Discretely Presented**  
**For the Year Ended December 31, 2010**

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
<b>St. Tammany Parish Library</b>				
Capital assets not being depreciated:				
Land	\$ 200,000	\$ 273,285	\$ -	\$ 473,285
Capital assets being depreciated:				
Buildings and improvements	438,777	-	-	438,777
Vehicles	248,017	15,593	-	263,610
Furniture and equipment	1,085,102	17,039	-	1,102,141
Books	8,417,616	649,682	(908,860)	8,158,438
Total capital assets being depreciated	10,189,512	682,314	(908,860)	9,962,966
Less accumulated depreciation for:				
Buildings and improvements	(218,496)	(18,297)	-	(236,793)
Vehicles	(174,582)	(40,557)	-	(215,139)
Furniture and equipment	(1,018,251)	(29,973)	-	(1,048,224)
Books	(7,152,165)	(633,798)	908,860	(6,877,103)
Total accumulated depreciation	(8,563,494)	(722,625)	908,860	(8,377,259)
Total capital assets being depreciated - net	1,626,018	(40,311)	-	1,585,707
Total capital assets - net	\$ 1,826,018	\$ 232,974	\$ -	\$ 2,058,992
<b>Mosquito Abatement District No. 2</b>				
Capital assets being depreciated:				
Buildings and improvements	\$ 5,818,196	\$ 14,197	\$ -	\$ 5,832,393
Machinery and equipment	408,548	21,336	-	429,884
Aircraft and related equipment	1,137,333	-	-	1,137,333
Vehicles	545,445	47,644	-	593,089
Furniture and equipment	15,809	3,082	-	18,891
Total capital assets being depreciated	7,925,331	86,259	-	8,011,590
Less accumulated depreciation for:				
Buildings and improvements	(267,015)	(145,810)	-	(412,825)
Machinery and equipment	(313,027)	(29,855)	-	(342,882)
Aircraft and related equipment	(712,125)	(77,922)	-	(790,047)
Vehicles	(413,037)	(30,224)	-	(443,261)
Furniture and equipment	(10,037)	(1,363)	-	(11,400)
Total accumulated depreciation	(1,715,241)	(285,174)	-	(2,000,415)
Total capital assets being depreciated - net	\$ 6,210,090	\$ (198,915)	\$ -	\$ 6,011,175

**ST. TAMMANY PARISH GOVERNMENT**  
**Capital Asset Activity Detail**  
**Component Units, Discretely Presented**  
**For the Year Ended December 31, 2010**

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
<b>Recreation District No. 1</b>				
Capital assets not being depreciated:				
Construction in progress	\$ -	\$ 200,359	\$ -	\$ 200,359
Capital assets being depreciated:				
Buildings and improvements	22,135,189	586,762	-	22,721,951
Machinery and equipment	1,005,082	19,191	(43,725)	980,548
Vehicles	104,113	18,026	(12,041)	110,098
Infrastructure	4,086,879	-	-	4,086,879
Total capital assets being depreciated	27,331,263	623,979	(55,766)	27,899,476
Less accumulated depreciation for:				
Buildings and improvements	(4,962,540)	(632,205)	-	(5,594,745)
Machinery and equipment	(482,537)	(58,931)	33,733	(507,735)
Vehicles	(70,457)	(12,035)	12,041	(70,451)
Infrastructure	(760,739)	(128,661)	-	(889,400)
Total accumulated depreciation	(6,276,273)	(831,832)	45,774	(7,062,331)
Total capital assets being depreciated - net	21,054,990	(207,853)	(9,992)	20,837,145
Total capital assets - net	\$ 21,054,990	\$ (7,494)	\$ (9,992)	\$ 21,037,504
<b>Recreation District No. 2</b>				
Capital assets not being depreciated:				
Land	\$ 100,034	\$ -	\$ -	\$ 100,034
Capital assets being depreciated:				
Buildings and improvements	1,021,701	2,100	-	1,023,801
Machinery and equipment	83,334	-	-	83,334
Total capital assets being depreciated	1,105,035	2,100	-	1,107,135
Less accumulated depreciation for:				
Buildings and improvements	(220,581)	(51,433)	-	(272,014)
Machinery and equipment	(62,247)	(4,709)	-	(66,956)
Total accumulated depreciation	(282,828)	(56,142)	-	(338,970)
Total capital assets being depreciated - net	822,207	(54,042)	-	768,165
Total capital assets - net	\$ 922,241	\$ (54,042)	\$ -	\$ 868,199
<b>Recreation District No. 4</b>				
Capital assets being depreciated:				
Buildings and improvements	\$ 1,511,861	\$ 3,100	\$ -	\$ 1,514,961
Less accumulated depreciation for:				
Buildings and improvements	(248,475)	(64,285)	-	(312,760)
Total capital assets being depreciated - net	\$ 1,263,386	\$ (61,185)	\$ -	\$ 1,202,201

**ST. TAMMANY PARISH GOVERNMENT**  
**Capital Asset Activity Detail**  
**Component Units, Discretely Presented**  
**For the Year Ended December 31, 2010**

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Recreation District No. 6</b>				
Capital assets being depreciated:				
Buildings and improvements	\$ 1,922,487	\$ 16,750	\$ -	\$ 1,939,237
Machinery and equipment	12,059	4,431	-	16,490
Total capital assets being depreciated	1,934,546	21,181	-	1,955,727
Less accumulated depreciation for:				
Buildings and improvements	(106,805)	(129,283)	-	(236,088)
Machinery and equipment	(1,555)	(2,180)	-	(3,735)
Total accumulated depreciation	(108,360)	(131,463)	-	(239,823)
Total capital assets being depreciated - net	\$ 1,826,186	\$ (110,282)	\$ -	\$ 1,715,904
<b>Recreation District No. 7</b>				
Capital assets not being depreciated:				
Land	\$ 643,366	\$ -	\$ -	\$ 643,366
Capital assets being depreciated:				
Machinery and equipment	11,198	-	-	11,198
Less accumulated depreciation for:				
Machinery and equipment	(6,799)	(1,600)	-	(8,399)
Total capital assets being depreciated - net	4,399	(1,600)	-	2,799
Total capital assets - net	\$ 647,765	\$ (1,600)	\$ -	\$ 646,165
<b>Recreation District No. 11</b>				
Capital assets not being depreciated:				
Land	\$ -	\$ 144,847	\$ -	\$ 144,847
Capital assets being depreciated:				
Buildings and improvements	128,239	36,865	-	165,104
Machinery and equipment	44,674	505	-	45,179
Total capital assets being depreciated	172,913	37,370	-	210,283
Less accumulated depreciation for:				
Buildings and improvements	(24,623)	(9,719)	-	(34,342)
Machinery and equipment	(25,528)	(4,659)	-	(30,187)
Total accumulated depreciation	(50,151)	(14,378)	-	(64,529)
Total capital assets being depreciated - net	122,762	22,992	-	145,754
Total capital assets - net	\$ 122,762	\$ 167,839	\$ -	\$ 290,601
<b>Recreation District No. 12</b>				
Capital assets being depreciated:				
Buildings and improvements	\$ 1,160,487	\$ 78,897	\$ (38,100)	\$ 1,201,284
Machinery and equipment	75,018	-	-	75,018
Total capital assets being depreciated	1,235,505	78,897	(38,100)	1,276,302
Less accumulated depreciation for:				
Buildings and improvements	(355,597)	(42,806)	-	(398,403)
Machinery and equipment	(38,879)	(4,821)	-	(43,700)
Total accumulated depreciation	(394,476)	(47,627)	-	(442,103)
Total capital assets - net	\$ 841,029	\$ 31,270	\$ (38,100)	\$ 834,199

**ST. TAMMANY PARISH GOVERNMENT**  
**Capital Asset Activity Detail**  
**Component Units, Discretely Presented**  
**For the Year Ended December 31, 2010**

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
<b>Recreation District No. 14</b>				
Capital assets not being depreciated:				
Land	\$ 2,775,119	\$ -	\$ -	\$ 2,775,119
Construction in progress	254,186	2,497,813	(4,100)	2,747,899
Total capital assets not being depreciated	3,029,305	2,497,813	(4,100)	5,523,018
Capital assets being depreciated:				
Buildings and improvements	5,353,258	85,370	-	5,438,628
Machinery and equipment	155,355	118,945	-	274,300
Total capital assets being depreciated	5,508,613	204,315	-	5,712,928
Less accumulated depreciation for:				
Buildings and improvements	(1,220,664)	(258,318)	-	(1,478,982)
Machinery and equipment	(54,366)	(25,587)	-	(79,953)
Total accumulated depreciation	(1,275,030)	(283,905)	-	(1,558,935)
Total capital assets being depreciated - net	4,233,583	(79,590)	-	4,153,993
Total capital assets - net	\$ 7,262,888	\$ 2,418,223	\$ (4,100)	\$ 9,677,011
<b>Sewerage District No. 1</b>				
Capital assets not being depreciated:				
Land	\$ 780	\$ -	\$ -	\$ 780
Capital assets being depreciated:				
Sewer/Water plant, equipment & improvements	718,267	23,703	-	741,970
Less accumulated depreciation for:				
Sewer/Water plant, equipment & improvements	(463,861)	(3,287)	-	(467,148)
Total capital assets being depreciated - net	254,406	20,416	-	274,822
Total capital assets - net	\$ 255,186	\$ 20,416	\$ -	\$ 275,602
<b>Sewerage District No. 2</b>				
Capital assets not being depreciated:				
Land	\$ 3,336	\$ -	\$ -	\$ 3,336
Capital assets being depreciated:				
Sewer/Water plant, equipment & improvements	185,207	4,130	-	189,337
Less accumulated depreciation for:				
Sewer/Water plant, equipment & improvements	(158,056)	(5,626)	-	(163,682)
Total capital assets being depreciated - net	27,151	(1,496)	-	25,655
Total capital assets - net	\$ 30,487	\$ (1,496)	\$ -	\$ 28,991

**ST. TAMMANY PARISH GOVERNMENT**  
**Capital Asset Activity Detail**  
**Component Units, Discretely Presented**  
**For the Year Ended December 31, 2010**

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
<b>Sewerage District No. 4</b>				
Capital assets not being depreciated:				
Land	\$ 5,000	\$ -	\$ -	\$ 5,000
Capital assets being depreciated:				
Buildings and improvements	92,910	-	-	92,910
Sewer/Water plant, equipment & improvements	862,967	-	-	862,967
Machinery and equipment	3,542	-	-	3,542
Total capital assets being depreciated	959,419	-	-	959,419
Less accumulated depreciation for:				
Buildings and improvements	(92,910)		-	(92,910)
Sewer/Water plant, equipment & improvements	(845,159)	(7,800)	-	(852,959)
Machinery and equipment	(3,542)	-	-	(3,542)
Total accumulated depreciation	(941,611)	(7,800)	-	(949,411)
Total capital assets being depreciated - net	17,808	(7,800)	-	10,008
Total capital assets - net	\$ 22,808	\$ (7,800)	\$ -	\$ 15,008
<b>Sub-Drainage District No. 1 of 3</b>				
Capital assets not being depreciated:				
Land	\$ 378,391	\$ -	\$ -	\$ 378,391
Capital assets being depreciated:				
Infrastructure	115,926	59,915	-	175,841
Less accumulated depreciation for:				
Infrastructure	(6,955)	(5,685)	-	(12,640)
Total capital assets being depreciated - net	108,971	54,230	-	163,201
Total capital assets - net	\$ 487,362	\$ 54,230	\$ -	\$ 541,592
<b>Gravity Drainage District No. 5</b>				
Capital assets not being depreciated:				
Land	\$ 524,478	\$ 16,592	\$ -	\$ 541,070
Construction in progress	199,553	-	(178,728)	20,825
Total capital assets not being depreciated	724,031	16,592	(178,728)	561,895
Capital assets being depreciated:				
Infrastructure	683,250	203,601	-	886,851
Less accumulated depreciation for:				
Infrastructure	(96,606)	(34,117)	-	(130,723)
Total capital assets being depreciated - net	586,644	169,484	-	756,128
Total capital assets - net	\$ 1,310,675	\$ 186,076	\$ (178,728)	\$ 1,318,023
<b>Sub-Drainage District No. 2 of GDD No. 5</b>				
Capital assets not being depreciated:				
Construction in progress	\$ 256,534	\$ 77,675	\$ -	\$ 334,209

**ST. TAMMANY PARISH GOVERNMENT**  
**Capital Asset Activity Detail**  
**Component Units, Discretely Presented**  
**For the Year Ended December 31, 2010**

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Sub-Drainage District No. 3 of GDD No. 5</b>				
Capital assets not being depreciated:				
Construction in progress	\$ 98,624	\$ 35,040	\$ -	\$ 133,664
<b>Water District No. 2</b>				
Capital assets not being depreciated:				
Land	\$ 10,561	\$ -	\$ -	\$ 10,561
Capital assets being depreciated:				
Buildings and improvements	20,060	-	-	20,060
Sewer/Water plant, equipment & improvements	2,218,803	50,202	-	2,269,005
Vehicles	107,202	-	-	107,202
Furniture and equipment	32,655	-	-	32,655
Total capital assets being depreciated	2,378,720	50,202	-	2,428,922
Less accumulated depreciation for:				
Buildings and improvements	(20,060)	-	-	(20,060)
Sewer/Water plant, equipment & improvements	(967,836)	(86,763)	-	(1,054,599)
Vehicles	(82,900)	(9,547)	-	(92,447)
Furniture and equipment	(26,365)	(1,650)	-	(28,015)
Total accumulated depreciation	(1,097,161)	(97,960)	-	(1,195,121)
Total capital assets being depreciated - net	1,281,559	(47,758)	-	1,233,801
Total capital assets - net	\$ 1,292,120	\$ (47,758)	\$ -	\$ 1,244,362
<b>Water District No. 3</b>				
Capital assets not being depreciated:				
Land	\$ 96,056	\$ 50,543	\$ -	\$ 146,599
Capital assets being depreciated:				
Buildings and improvements	2,676	-	-	2,676
Sewer/Water plant, equipment & improvements	707,636	-	-	707,636
Machinery and equipment	49,118	-	-	49,118
Total capital assets being depreciated	759,430	-	-	759,430
Less accumulated depreciation for:				
Buildings and improvements	(2,389)	(94)	-	(2,483)
Sewer/Water plant, equipment & improvements	(412,390)	(17,520)	-	(429,910)
Machinery and equipment	(47,448)	(223)	-	(47,671)
Total accumulated depreciation	(462,227)	(17,837)	-	(480,064)
Total capital assets being depreciated - net	297,203	(17,837)	-	279,366
Total capital assets - net	\$ 393,259	\$ 32,706	\$ -	\$ 425,965

**ST. TAMMANY PARISH GOVERNMENT**  
**Capital Asset Activity Detail**  
**Component Units, Discretely Presented**  
**For the Year Ended December 31, 2010**

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
<b>Total all component units</b>				
Capital assets not being depreciated:				
Land	\$ 8,435,648	\$ 485,267	\$ -	\$ 8,920,915
Construction in progress	2,182,407	4,061,032	(182,828)	6,060,611
Total capital assets not being depreciated	10,618,055	4,546,299	(182,828)	14,981,526
Capital assets being depreciated:				
Buildings and improvements	53,048,758	1,875,314	(38,100)	54,885,972
Sewer/Water plant, equipment & improvements	4,692,880	78,035	-	4,770,915
Machinery and equipment	24,962,171	1,543,649	(95,888)	26,409,932
Aircraft and related equipment	1,137,333	-	-	1,137,333
Vehicles	10,507,858	452,744	(188,929)	10,771,673
Furniture and equipment	3,912,760	408,619	-	4,321,379
Infrastructure	4,886,055	263,516	-	5,149,571
Books	8,417,616	649,682	(908,860)	8,158,438
Total capital assets being depreciated	111,565,431	5,271,559	(1,231,777)	115,605,213
Less accumulated depreciation for:				
Buildings and improvements	(11,802,043)	(1,845,723)	-	(13,647,766)
Sewer/Water plant, equipment & improvements	(2,847,302)	(120,996)	-	(2,968,298)
Machinery and equipment	(13,337,858)	(1,862,045)	85,010	(15,114,893)
Aircraft and related equipment	(712,125)	(77,922)	-	(790,047)
Vehicles	(5,338,015)	(736,375)	128,612	(5,945,778)
Furniture and equipment	(2,222,685)	(375,530)	-	(2,598,215)
Infrastructure	(864,300)	(168,463)	-	(1,032,763)
Books	(7,152,165)	(633,798)	908,860	(6,877,103)
Total accumulated depreciation	(44,276,493)	(5,820,852)	1,122,482	(48,974,863)
Total capital assets being depreciated - net	67,288,938	(549,293)	(109,295)	66,630,350
Total capital assets - net	\$ 77,906,993	\$ 3,997,006	\$ (292,123)	\$ 81,611,876



**ST. TAMMANY PARISH, LOUISIANA**  
**SCHEDULE 30**  
**Detail of Current and Long-term Portions of Long-term Obligations**  
**Component Units, Discretely Presented**  
**December 31, 2010**

	Current Portion	Long-term Portion	Total
General Obligation			
Fire Protection District No. 7	\$ 40,000	\$ 340,000	\$ 380,000
Fire Protection District No. 11	24,000	145,000	169,000
Recreation District No. 1	1,015,000	9,330,000	10,345,000
Recreation District No. 2	60,000	515,000	575,000
Recreation District No. 6	65,000	1,840,000	1,905,000
Recreation District No. 14	485,000	9,330,000	9,815,000
Water District No. 2	30,000	775,000	805,000
	<u>1,719,000</u>	<u>22,275,000</u>	<u>23,994,000</u>
Certificates of Indebtedness			
Communications District No.1	165,000	-	165,000
Fire Protection District No. 1	459,000	963,000	1,422,000
Fire Protection District No. 2	259,000	2,492,000	2,751,000
Fire Protection District No. 3	128,000	350,000	478,000
Fire Protection District No. 7	25,000	110,000	135,000
Fire Protection District No. 8	57,000	245,000	302,000
Fire Protection District No. 9	42,000	-	42,000
Fire Protection District No.12	100,000	560,000	660,000
Fire Protection District No. 13	59,000	593,000	652,000
Recreation District No. 1	194,000	1,102,000	1,296,000
Recreation District No. 4	171,000	177,000	348,000
Recreation District No. 11	10,000	22,000	32,000
Recreation District No. 12	50,000	440,000	490,000
Sub-Drainage District No. 1 of DD No. 3	25,000	206,000	231,000
Gravity Drainage District No. 5	155,000	1,495,000	1,650,000
Sub-Drainage District No. 2 of GDD No. 5	24,000	169,000	193,000
Sub-Drainage District No. 3 of GDD No. 5	19,000	182,000	201,000
	<u>1,942,000</u>	<u>9,106,000</u>	<u>11,048,000</u>
Compensated Absences			
St. Tammany Parish Coroner	141,059	177,217	318,276
Stp Mosquito Abatement District No. 2	-	70,179	70,179
Fire Protection District No. 2	134,692	-	134,692
Fire Protection District No. 3	74,000	-	74,000
Fire Protection District No. 4	557,686	-	557,686
St. Tammany Parish Library	-	285,433	285,433
Recreation District No. 1	29,091	-	29,091
Water District No. 2	13,458	-	13,458
	<u>949,986</u>	<u>532,829</u>	<u>1,482,815</u>
Capital Lease/Note Payable			
Fire Protection District No. 1	55,179	110,359	165,538
Fire Protection District No. 2	116,566	122,103	238,669
Fire Protection District No. 5	41,050	271,280	312,330
Fire Protection District No. 11	100,533	574,445	674,978
Fire Protection District No. 13	23,776	-	23,776
	<u>337,104</u>	<u>1,078,187</u>	<u>1,415,291</u>
Community Disaster Loan			
Fire Protection District No. 4	141,395	1,446,399	1,587,794
Fire Protection District No. 8	-	91,190	91,190
Fire Protection District No. 11	-	75,861	75,861
Fire Protection District No. 12	44,073	469,302	513,375
	<u>185,468</u>	<u>2,082,752</u>	<u>2,268,220</u>
Revenue Bonds			
Sewerage District No. 4	38,000	265,000	303,000
Water District No. 2	29,000	253,000	282,000
	<u>67,000</u>	<u>518,000</u>	<u>585,000</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Details of Long-Term Debt Transactions**  
**Component Units, Discretely Presented**  
**For the Year Ended December 31, 2010**

**SCHEDULE 31**  
**continued**

	Component Unit	General Obligation	Certificates of Indebtedness	Compensated Absences	Lease-Purchase Notes Payable Capital Lease	Community Disaster Loan	Total	Revenue Bonds
December 31, 2009	Communications District No. 1	\$ -	\$ 325,000	\$ -	\$ -	\$ -	\$ 325,000	\$ -
	St. Tammany Parish Coroner	-	-	265,594	-	-	265,594	-
	Stp Mosquito Abatement Dist. No.2	-	-	68,600	-	-	68,600	-
	Fire Protection District No. 1	-	1,864,000	-	220,717	5,145,439	7,230,156	-
	Fire Protection District No. 2	-	3,000,000	122,417	349,949	-	3,472,366	-
	Fire Protection District No. 3	-	417,000	67,884	-	-	484,884	-
	Fire Protection District No. 4	-	-	599,593	-	1,587,794	2,187,387	-
	Fire Protection District No. 5	-	-	-	312,330	-	312,330	-
	Fire Protection District No. 7	420,000	160,000	-	-	-	580,000	-
	Fire Protection District No. 8	-	357,000	-	-	91,190	448,190	-
	Fire Protection District No. 9	-	82,000	-	19,423	-	101,423	-
	Fire Protection District No. 11	193,000	-	-	200,516	75,861	469,377	-
	Fire Protection District No. 12	-	755,000	-	-	513,375	1,268,375	-
	Fire Protection District No. 13	-	708,000	-	46,486	-	754,486	-
	St. Tammany Parish Library	-	-	270,327	-	-	270,327	-
	Recreation District No. 1	11,295,000	1,482,000	83,340	-	-	12,860,340	-
	Recreation District No. 2	630,000	-	-	-	-	630,000	-
	Recreation District No. 4	-	513,000	-	-	-	513,000	-
	Recreation District No. 6	1,970,000	-	-	-	-	1,970,000	-
	Recreation District No. 11	-	42,000	-	-	-	42,000	-
	Recreation District No. 12	-	535,000	-	-	-	535,000	-
	Recreation District No. 14	6,875,000	-	-	-	-	6,875,000	-
	Sewerage District No. 4	-	-	-	-	-	-	340,000
	Sub-Drainage District No. 1 of 3	-	256,000	-	-	-	256,000	-
	Gravity Drainage District No. 5	-	1,805,000	-	-	-	1,805,000	-
	Sub-Drainage District No. 2 of GDD 5	-	217,000	-	-	-	217,000	-
	Sub-Drainage District No. 3 of GDD 5	-	220,000	-	-	-	220,000	-
	Water District No. 2	860,000	-	19,486	-	-	879,486	309,000
		22,243,000	12,738,000	1,497,241	1,149,421	7,413,659	45,041,321	649,000
Additions	Communications District No. 1	-	-	-	-	-	-	-
	St. Tammany Parish Coroner	-	-	193,741	-	-	193,741	-
	Stp Mosquito Abatement Dist. No.2	-	-	79,797	-	-	79,797	-
	Fire Protection District No. 1	-	-	-	-	-	-	-
	Fire Protection District No. 2	-	-	134,692	-	-	134,692	-
	Fire Protection District No. 3	-	185,000	74,000	-	-	259,000	-
	Fire Protection District No. 4	-	-	555,373	-	-	555,373	-
	Fire Protection District No. 5	-	-	-	-	-	-	-
	Fire Protection District No. 7	-	-	-	-	-	-	-
	Fire Protection District No. 8	-	-	-	-	-	-	-
	Fire Protection District No. 9	-	-	-	-	-	-	-
	Fire Protection District No. 11	-	-	-	517,269	-	517,269	-
	Fire Protection District No. 12	-	-	-	-	-	-	-
	Fire Protection District No. 13	-	-	-	-	-	-	-
	St. Tammany Parish Library	-	-	15,106	-	-	15,106	-
	Recreation District No. 1	-	-	29,091	-	-	29,091	-
	Recreation District No. 2	-	-	-	-	-	-	-
	Recreation District No. 4	-	-	-	-	-	-	-
	Recreation District No. 6	-	-	-	-	-	-	-
	Recreation District No. 11	-	-	-	-	-	-	-
	Recreation District No. 12	-	-	-	-	-	-	-
	Recreation District No. 14	3,300,000	-	-	-	-	3,300,000	-
	Sewerage District No. 4	-	-	-	-	-	-	-
	Sub-Drainage District No. 1 of 3	-	-	-	-	-	-	-
	Gravity Drainage District No. 5	-	-	-	-	-	-	-
	Sub-Drainage District No. 2 of GDD 5	-	-	-	-	-	-	-
	Sub-Drainage District No. 3 of GDD 5	-	-	-	-	-	-	-
	Water District No. 2	-	-	13,458	-	-	13,458	-
		3,300,000	185,000	1,095,258	517,269	-	5,097,527	-

**ST. TAMMANY PARISH, LOUISIANA**  
**Details of Long-Term Debt Transactions**  
**Component Units, Discretely Presented**  
**For the Year Ended December 31, 2010**

**SCHEDULE 31**  
**continued**

	General Obligation	Certificates of Indebtedness	Compensated Absences	Lease-Purchase Notes Payable Capital Lease	Community Disaster Loan	Total	Revenue Bonds
<b>Component Unit</b>							
Communications District No. 1	-	(160,000)	-	-	-	(160,000)	-
St. Tammany Parish Coroner	-	-	(141,059)	-	-	(141,059)	-
Stp Mosquito Abatement Dist. No.2	-	-	(78,218)	-	-	(78,218)	-
Fire Protection District No. 1	-	(442,000)	-	(55,179)	(5,145,439)	(5,642,618)	-
Fire Protection District No. 2	-	(249,000)	(122,417)	(111,280)	-	(482,697)	-
Fire Protection District No. 3	-	(124,000)	(67,884)	-	-	(191,884)	-
Fire Protection District No. 4	-	-	(597,280)	-	-	(597,280)	-
Fire Protection District No. 5	-	-	-	-	-	-	-
Fire Protection District No. 7	(40,000)	(25,000)	-	-	-	(65,000)	-
Fire Protection District No. 8	-	(55,000)	-	-	-	(55,000)	-
Fire Protection District No. 9	-	(40,000)	-	(19,423)	-	(59,423)	-
Fire Protection District No. 11	(24,000)	-	-	(42,807)	-	(66,807)	-
Fire Protection District No. 12	-	(95,000)	-	-	-	(95,000)	-
Fire Protection District No. 13	-	(56,000)	-	(22,710)	-	(78,710)	-
St. Tammany Parish Library	-	-	-	-	-	-	-
Recreation District No. 1	(950,000)	(186,000)	(83,340)	-	-	(1,219,340)	-
Recreation District No. 2	(55,000)	-	-	-	-	(55,000)	-
Recreation District No. 4	-	(165,000)	-	-	-	(165,000)	-
Recreation District No. 6	(65,000)	-	-	-	-	(65,000)	-
Recreation District No. 11	-	(10,000)	-	-	-	(10,000)	-
Recreation District No. 12	-	(45,000)	-	-	-	(45,000)	-
Recreation District No. 14	(360,000)	-	-	-	-	(360,000)	-
Sewerage District No. 4	-	-	-	-	-	-	(37,000)
Sub-Drainage District No. 1 of 3	-	(25,000)	-	-	-	(25,000)	-
Gravity Drainage District No. 5	-	(155,000)	-	-	-	(155,000)	-
Sub-Drainage District No. 2 of GDD 5	-	(24,000)	-	-	-	(24,000)	-
Sub-Drainage District No. 3 of GDD 5	-	(19,000)	-	-	-	(19,000)	-
Water District No. 2	(55,000)	-	(19,486)	-	-	(74,486)	(27,000)
	(1,549,000)	(1,875,000)	(1,109,684)	(251,399)	(5,145,439)	(9,930,522)	(64,000)
Communications District No. 1	-	165,000	-	-	-	165,000	-
St. Tammany Parish Coroner	-	-	318,276	-	-	318,276	-
Stp Mosquito Abatement Dist. No.2	-	-	70,179	-	-	70,179	-
Fire Protection District No. 1	-	1,422,000	-	165,538	-	1,587,538	-
Fire Protection District No. 2	-	2,751,000	134,692	238,669	-	3,124,361	-
Fire Protection District No. 3	-	478,000	74,000	-	-	552,000	-
Fire Protection District No. 4	-	-	557,686	-	1,587,794	2,145,480	-
Fire Protection District No. 5	-	-	-	312,330	-	312,330	-
Fire Protection District No. 7	380,000	135,000	-	-	-	515,000	-
Fire Protection District No. 8	-	302,000	-	-	91,190	393,190	-
Fire Protection District No. 9	-	42,000	-	-	-	42,000	-
Fire Protection District No. 11	169,000	-	-	674,978	75,861	919,839	-
Fire Protection District No. 12	-	660,000	-	-	513,375	1,173,375	-
Fire Protection District No. 13	-	652,000	-	23,776	-	675,776	-
St. Tammany Parish Library	-	-	285,433	-	-	285,433	-
Recreation District No. 1	10,345,000	1,296,000	29,091	-	-	11,670,091	-
Recreation District No. 2	575,000	-	-	-	-	575,000	-
Recreation District No. 4	-	348,000	-	-	-	348,000	-
Recreation District No. 6	1,905,000	-	-	-	-	1,905,000	-
Recreation District No. 11	-	32,000	-	-	-	32,000	-
Recreation District No. 12	-	490,000	-	-	-	490,000	-
Recreation District No. 14	9,815,000	-	-	-	-	9,815,000	-
Sewerage District No. 4	-	-	-	-	-	-	303,000
Sub-Drainage District No. 1 of 3	-	231,000	-	-	-	231,000	-
Gravity Drainage District No. 5	-	1,650,000	-	-	-	1,650,000	-
Sub-Drainage District No. 2 of GDD 5	-	193,000	-	-	-	193,000	-
Sub-Drainage District No. 3 of GDD 5	-	201,000	-	-	-	201,000	-
Water District No. 2	805,000	-	13,458	-	-	818,458	282,000
	<u>\$ 23,994,000</u>	<u>\$ 11,048,000</u>	<u>\$ 1,482,815</u>	<u>\$ 1,415,291</u>	<u>\$ 2,268,220</u>	<u>\$ 40,208,326</u>	<u>\$ 585,000</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Debt Service Requirements to Maturity**  
**Component Units, Discretely Presented**  
**December 31, 2010**

**SCHEDULE 32**  
**continued**

	Year Ending December 31	Principal	Interest	Total
<b>General Obligation Bonds</b>				
Fire Protection District No. 7	2011	\$ 40,000	\$ 15,835	\$ 55,835
	2012	40,000	14,285	54,285
	2013	45,000	12,085	57,085
	2014	45,000	9,834	54,834
	2015	50,000	7,910	57,910
	2016-2020	160,000	10,648	170,648
Fire Protection District No. 11	2011	24,000	7,953	31,953
	2012	30,000	6,639	36,639
	2013	30,000	5,085	35,085
	2014	31,000	3,447	34,447
	2015	31,000	1,788	32,788
	2016-2020	23,000	980	23,980
Recreation District No. 1	2011	1,015,000	339,291	1,354,291
	2012	1,025,000	308,080	1,333,080
	2013	1,095,000	275,012	1,370,012
	2014	1,145,000	238,967	1,383,967
	2015	1,180,000	200,018	1,380,018
	2016-2020	3,180,000	566,128	3,746,128
	2021-2025	1,705,000	101,032	1,806,032
Recreation District No. 2	2011	60,000	27,400	87,400
	2012	65,000	25,262	90,262
	2013	65,000	22,453	87,453
	2014	70,000	19,267	89,267
	2015	70,000	15,568	85,568
	2016-2020	245,000	25,112	270,112
Recreation District No. 6	2011	65,000	88,544	153,544
	2012	70,000	84,494	154,494
	2013	75,000	80,238	155,238
	2014	80,000	75,881	155,881
	2015	80,000	71,581	151,581
	2016-2020	475,000	291,823	766,823
	2021-2025	615,000	171,955	786,955
	2026-2030	445,000	30,713	475,713
Recreation District No. 14	2011	485,000	364,390	849,390
	2012	500,000	346,985	846,985
	2013	525,000	328,589	853,589
	2014	565,000	309,021	874,021
	2015	575,000	287,984	862,984
	2016-2020	3,040,000	1,089,610	4,129,610
	2021-2025	2,605,000	570,232	3,175,232
	2026-2030	1,520,000	103,044	1,623,044
Water District No. 2	2011	30,000	36,269	66,269
	2012	30,000	34,514	64,514
	2013	30,000	32,853	62,853
	2014	35,000	31,149	66,149
	2015	35,000	29,378	64,378
	2016-2020	200,000	123,208	323,208
	2021-2025	255,000	74,756	329,756
	2026-2030	190,000	13,615	203,615

**ST. TAMMANY PARISH, LOUISIANA**  
**Debt Service Requirements to Maturity**  
**Component Units, Discretely Presented**  
**December 31, 2010**

**SCHEDULE 32**  
**continued**

	Year Ending December 31	Principal	Interest	Total
<b>Certificates of Indebtedness</b>				
STP Communication Dist. No.1	2011	165,000	2,888	167,888
Fire Protection District No. 1	2011	459,000	36,840	495,840
	2012	472,000	24,927	496,927
	2013	491,000	12,719	503,719
Fire Protection District No. 2	2011	259,000	89,131	348,131
	2012	270,000	80,138	350,138
	2013	281,000	70,771	351,771
	2014	292,000	61,030	353,030
	2015	304,000	50,898	354,898
	2016-2020	1,345,000	93,789	1,438,789
Fire Protection District No. 3	2011	128,000	17,217	145,217
	2012	133,000	11,955	144,955
	2013	138,000	6,473	144,473
	2014	39,000	2,767	41,767
	2015	40,000	930	40,930
Fire Protection District No. 7	2011	25,000	3,834	28,834
	2012	26,000	3,124	29,124
	2013	27,000	2,396	29,396
	2014	28,000	1,527	29,527
	2015	29,000	515	29,515
Fire Protection District No. 8	2011	57,000	10,523	67,523
	2012	60,000	8,604	68,604
	2013	62,000	6,532	68,532
	2014	29,000	6,022	35,022
	2015	30,000	3,555	33,555
	2016-2020	64,000	2,925	66,925
Fire Protection District No. 9	2011	42,000	840	42,840
Fire Protection District No. 12	2011	100,000	30,100	130,100
	2012	100,000	25,850	125,850
	2013	105,000	21,600	126,600
	2014	115,000	16,875	131,875
	2015	120,000	11,702	131,702
	2016-2020	120,000	6,000	126,000
Fire Protection District No. 13	2011	59,000	26,145	85,145
	2012	88,000	23,058	111,058
	2013	92,000	19,278	111,278
	2014	97,000	15,309	112,309
	2015	101,000	11,151	112,151
	2016-2020	215,000	9,135	224,135
Recreation District No. 1	2011	194,000	46,162	240,162
	2012	202,000	38,539	240,539
	2013	211,000	30,588	241,588
	2014	220,000	22,292	242,292
	2015	230,000	13,629	243,629
	2016-2020	239,000	4,600	243,600
Recreation District No. 4	2011	171,000	12,471	183,471
	2012	177,000	6,339	183,339

**ST. TAMMANY PARISH, LOUISIANA**  
**Debt Service Requirements to Maturity**  
**Component Units, Discretely Presented**  
**December 31, 2010**

**SCHEDULE 32**  
**continued**

	Year Ending December 31	Principal	Interest	Total
Recreation District No. 11	2011	10,000	825	10,825
	2012	11,000	523	11,523
	2013	11,000	179	11,179
Recreation District No. 12	2011	50,000	23,050	73,050
	2012	55,000	20,556	75,556
	2013	55,000	17,875	72,875
	2014	60,000	15,000	75,000
	2015	60,000	12,000	72,000
	2016-2020	210,000	16,250	226,250
Sub-Drainage Dist. No. 1 of DD No. 3	2011	25,000	9,746	34,746
	2012	26,000	8,903	34,903
	2013	27,000	8,035	35,035
	2014	28,000	6,894	34,894
	2015	29,000	5,481	34,481
	2016-2020	96,000	7,242	103,242
Gravity Drainage District No. 5	2011	155,000	61,799	216,799
	2012	165,000	55,511	220,511
	2013	170,000	48,929	218,929
	2014	175,000	42,149	217,149
	2015	180,000	38,711	218,711
	2016-2020	805,000	60,816	865,816
Sub-Drainage Dist. No. 2 of GDD No. 5	2011	24,000	8,960	32,960
	2012	25,000	7,747	32,747
	2013	26,000	6,485	32,485
	2014	28,000	5,148	33,148
	2015	29,000	4,455	33,455
	2016-2020	61,000	4,554	65,554
Sub-Drainage Dist. No. 3 of GDD No. 5	2011	19,000	7,044	26,044
	2012	20,000	6,580	26,580
	2013	21,000	6,015	27,015
	2014	21,000	5,359	26,359
	2015	22,000	4,633	26,633
	2016-2020	98,000	9,234	107,234
<b>Special Community Disaster Loans</b>				
Fire Protection District No. 4	2011	141,395	244,845	386,240
	2012	347,332	38,908	386,240
	2013	356,675	29,565	386,240
	2014	366,270	19,970	386,240
	2015	376,122	10,118	386,240
Fire Protection District No. 8	2011	-	-	-
	2012	7,597	14,753	22,350
	2013	20,060	2,290	22,350
	2014	20,609	1,741	22,350
	2015	21,174	1,176	22,350
	2016-2020	21,750	596	22,346
Fire Protection District No. 11	2011	-	-	-
	2012	5,871	12,882	18,753
	2013	16,772	1,981	18,753
	2014	17,247	1,506	18,753
	2015	17,735	1,018	18,753
	2016-2020	18,236	517	18,753

**ST. TAMMANY PARISH, LOUISIANA**  
**Debt Service Requirements to Maturity**  
**Component Units, Discretely Presented**  
**December 31, 2010**

**SCHEDULE 32**  
**continued**

	<b>Year Ending December 31</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
Fire Protection District No. 12	2011	44,073	81,247	125,320
	2012	112,696	12,624	125,320
	2013	115,727	9,593	125,320
	2014	118,840	6,480	125,320
	2015	122,039	3,281	125,320
<b>Revenue Bonds</b>				
Sewerage District No. 4	2011	38,000	14,542	52,542
	2012	38,000	10,248	48,248
	2013	38,000	11,902	49,902
	2014	38,000	10,506	48,506
	2015	38,000	5,520	43,520
	2016-2020	113,000	24,943	137,943
Water District No. 2	2011	29,000	15,735	44,735
	2012	30,000	14,227	44,227
	2013	32,000	12,637	44,637
	2014	34,000	10,909	44,909
	2015	36,000	9,039	45,039
	2016-2020	121,000	14,417	135,417
<b>Total All Component Units</b>				
<b>General Obligation Bonds</b>	2011	1,719,000	879,682	2,598,682
	2012	1,760,000	820,259	2,580,259
	2013	1,865,000	756,315	2,621,315
	2014	1,971,000	687,566	2,658,566
	2015	2,021,000	614,227	2,635,227
	2016-2020	7,323,000	2,107,509	9,430,509
	2021-2025	5,180,000	917,975	6,097,975
	2026-2030	2,155,000	147,372	2,302,372
<b>Certificates of Indebtedness</b>	2011	1,942,000	387,575	2,329,575
	2012	1,830,000	322,354	2,152,354
	2013	1,717,000	257,875	1,974,875
	2014	1,132,000	200,372	1,332,372
	2015	1,174,000	157,660	1,331,660
	2016-2020	3,253,000	214,545	3,467,545
<b>Special Community Disaster Loans</b>	2011	185,468	326,092	511,560
	2012	473,496	79,167	552,663
	2013	509,234	43,429	552,663
	2014	522,966	29,697	552,663
	2015	537,070	15,593	552,663
	2016-2020	39,986	1,113	41,099
<b>Revenue Bonds</b>	2011	67,000	30,277	97,277
	2012	68,000	24,475	92,475
	2013	70,000	24,539	94,539
	2014	72,000	21,415	93,415
	2015	74,000	14,559	88,559
	2016-2020	234,000	39,360	273,360

**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Compensation Paid to Council Members**  
**For the Year Ended December 31, 2010**

<u>Name</u>	<u>District</u>	<u>Amount</u>
Marty Dean	District 1	\$ 26,400
Gary Cooper	District 2	26,400
James A. Thompson	District 3	26,400
R. Reid Falconer	District 4	26,400
Marty Gould	District 5	26,400
Rebecca Crawford-Howell	District 6	26,400
Al Hamauei	District 7	26,400
Chris Canulette	District 8	26,400
E.L. Bellisario	District 9	26,400
Henry Billiot	District 10	26,400
Steve Stefancik	District 11	26,400
Jerry Binder	District 12	26,400
Richard Artigue	District 13	26,400
Ken Burkhalter	District 14	26,400
		<hr/>
Total		\$ 369,600

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



**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Insurance Coverage - Primary Government**  
**In Effect as of December 31, 2010**

Policy Number	Insurer	Expires	Type of Coverage
RMP2092120789	CNA Insurance	January 1, 2011	Building and Personal Property
MAX2XP0046699	Max Specialty Insurance Company	January 1, 2011	Property Excess Policy #1 - Windstorm and Hail
NHD365380	RSUI Indemnity Company	January 1, 2011	Property Excess Policy #2-A - Windstorm only
ECF749798-10	Axis Surplus	January 1, 2011	Property Excess Policy #2-B - Windstorm only
GPO6301021	St. Paul Travelers Companies, Inc.	January 1, 2011	Auto Property Damage - (Dump Trucks and Specialty) Auto Liability Public Entity Management Liability General Liability Employee Benefits Liability Employment Practices Liability Umbrella Excess Liability Excess Errors and Omissions - Employee Benefit Plans Administration Liability Terrorism Risk Healthcare Facility Medical Professional Liability
105204522	Travelers Casualty & Surety Co.	January 1, 2012	Crime Coverage
QT-660-8487L894-TIL-10	Travelers Property & Casualty Co.	January 1, 2011	Inland Marine - Contractor's Equipment
AAPN00989113007	Ace USA	October 22, 2011	Airport Liability - Abita Airport
69445185	CNA/Western Surety Company	December 11, 2011	Public Official Bond for Kevin Davis
15349795N01	Western Surety Company	August 25, 2014	Notary Bond & E&O for Theresa Ford
BAJ-BME1-473K7004-TIL-10	Travelers Property & Casualty Co.	January 1, 2011	Boiler and Machinery
I-660-511X8052-TIL-10	Travelers Property & Casualty Co.	January 16, 2011	Commercial Inland Marine Data Processing Equipment and Media
I-660-701X3041-TCT-10	Travelers Indemnity Co. of Connecticut	February 15, 2011	Commercial Inland Marine (GAC camera equipment)
SP-2U39-LA	Safety National Casualty Corporation	January 1, 2011	Excess Workers' Compensation & Employer's Liability
MEL0109	Underwriters at Lloyd's	January 25, 2011	Maritime Employer's Liability
P-630-528D7917-TIL-10	Travelers Property & Casualty Co.	January 15, 2011	Property Coverage - Justice Center and Community Wellness Center
RCPLE000325-02	National Environmental Coverage	September 12, 2011	Pollution Coverage - Weatherization (CAA)
17 251006569006	Fidelity National Insurance Company	January 1, 2011	Flood Insurance - 21454 Koop Dr.
17 251006568906	Fidelity National Insurance Company	January 1, 2011	Flood Insurance - 842 Gerard St.
17 251006568606	Fidelity National Insurance Company	January 1, 2011	Flood Insurance - 34783 Grantham College Rd
17 251006568706	Fidelity National Insurance Company	January 1, 2011	Flood Insurance - 21490 Koop Dr.
17 251006568806	Fidelity National Insurance Company	January 1, 2011	Flood Insurance - 555 Robert Rd.
17 251006757606	Fidelity National Insurance Company	January 1, 2011	Flood Insurance - 510 E. Boston St.
17 115057819800	Fidelity National Insurance Company	October 2, 2011	Flood Insurance - 520 Old Spanish Trail
17 115029775200	Fidelity National Insurance Company	April 13, 2011	Flood Insurance - 701 N. Columbia St.
17 115053934100	Fidelity National Insurance Company	August 13, 2011	Flood Insurance - 31078 Hwy 36, Bldg A
17 115053934200	Fidelity National Insurance Company	August 13, 2011	Flood Insurance - 31078 Hwy 36, Bldg B

Note: For calendar year 2011, St. Tammany Parish has obtained insurance coverage similar to that provided by the above listed policies.

# STATISTICAL SECTION

## (UNAUDITED)

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

<b>Contents</b>	<b>Page</b>
Financial Trends	224
These schedules contain trend information to help the reader understand the government's financial performance and well-being have changed over time.	
Revenue Capacity	229
These schedules contain information to help the reader assess the government's most significant local revenue source.	
Debt Capacity	237
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.	
Demographic and Economic Information	241
These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	
Operating Information	243
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.	

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 ASSETS BY COMPONENT**  
**LAST EIGHT FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING, UNAUDITED)**

	<u>2010</u>	<u>2009</u>	<u>2008</u>
Governmental activities			
Invested in capital assets, net of related debt	\$ 211,328,735	\$ 193,187,928	\$ 194,778,813
Restricted	11,005,604	10,879,012	9,983,771
Unrestricted	<u>195,250,463</u>	<u>208,363,387</u>	<u>210,170,021</u>
Total governmental activities net assets	<u>417,584,802</u>	<u>412,430,327</u>	<u>414,932,605</u>
Business-type activities			
Invested in capital assets, net of related debt	6,123,203	13,229,962	5,890,940
Restricted	3,703,283	-	-
Unrestricted	<u>4,517,415</u>	<u>1,760,833</u>	<u>1,027,523</u>
Total business-type activities net assets	<u>14,343,901</u>	<u>14,990,795</u>	<u>6,918,463</u>
Primary government			
Invested in capital assets, net of related debt	217,451,938	206,417,890	200,669,753
Restricted	14,708,887	10,879,012	9,983,771
Unrestricted	<u>199,767,878</u>	<u>210,124,220</u>	<u>211,197,544</u>
Total primary government net assets	<u>\$ 431,928,703</u>	<u>\$ 427,421,122</u>	<u>\$ 421,851,068</u>

Note: For the fiscal years 2003 and 2004, Recreation Districts 6 and 7 and Sub-Drainage District 1 of Drainage District 3 were included as part of the primary government. For comparison purposes, these component units are not included as part of the primary government in this table.

TABLE 1

2007	2006	2005	2004	2003
\$ 161,241,162	\$ 144,520,654	\$ 177,057,831	\$ 166,793,831	\$ 154,637,115
9,721,622	8,819,661	13,839,905	16,067,301	16,160,338
205,735,619	184,448,119	92,262,960	62,532,684	50,386,987
376,698,403	337,788,434	283,160,696	245,393,816	221,184,440
5,960,385	5,912,659	4,535,444	4,617,553	4,752,373
-	-	-	-	-
795,260	1,024,474	548,722	312,743	144,721
6,755,645	6,937,133	5,084,166	4,930,296	4,897,094
167,201,547	150,433,313	181,593,275	171,411,384	159,389,488
9,721,622	8,819,661	13,839,905	16,067,301	16,160,338
206,530,879	185,472,593	92,811,682	62,845,427	50,531,708
\$ 383,454,048	\$ 344,725,567	\$ 288,244,862	\$ 250,324,112	\$ 226,081,534

TABLE 2

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

	Fiscal Year							
	2010	2009	2008	2007	2006	2005	2004	2003
<b>Expenses</b>								
Governmental activities:								
General government	\$ 18,145,039	\$ 17,652,244	\$ 18,377,427	\$ 17,545,567	\$ 14,090,914	\$ 12,597,399	\$ 12,194,457	\$ 13,380,915
Public safety	28,719,942	20,415,372	31,048,883	17,166,131	78,571,991	152,175,312	12,214,321	11,344,382
Highways and streets	39,582,188	52,059,250	49,754,224	36,435,303	24,518,644	21,665,464	22,087,666	21,570,835
Sanitation	1,754,022	4,196,016	2,026,671	1,926,368	1,758,447	1,965,095	1,493,816	1,238,835
Health and welfare	14,885,917	9,564,563	4,705,654	4,728,750	2,800,032	2,611,283	2,670,199	2,253,492
Cultural and recreation	15,911,265	10,142,970	1,901,765	1,833,712	561,889	590,063	476,779	575,691
Economic development	405,937	180,307	93,683	157,212	32,836	110,650	34,500	141,791
Interest on long-term debt	5,031,640	5,213,319	4,663,509	4,935,113	4,907,312	2,960,144	3,192,933	3,903,208
Total governmental activities expenses	<u>\$ 124,435,950</u>	<u>\$ 119,424,041</u>	<u>\$ 112,571,816</u>	<u>\$ 84,728,156</u>	<u>\$ 127,242,065</u>	<u>\$ 194,675,410</u>	<u>\$ 54,364,671</u>	<u>\$ 54,409,149</u>
Business-type activities:								
Property management	727,791	733,655	680,812	605,083	550,069	535,671	469,773	463,835
Water/sewer	9,090,165	1,705,427	1,860,059	1,826,124	2,009,113	1,637,747	1,554,119	1,137,841
Total business-type activities expenses	<u>\$ 9,817,956</u>	<u>\$ 2,439,082</u>	<u>\$ 2,540,871</u>	<u>\$ 2,431,207</u>	<u>\$ 2,559,182</u>	<u>\$ 2,173,418</u>	<u>\$ 2,023,892</u>	<u>\$ 1,601,676</u>
Total primary government expenses	<u>\$ 134,253,906</u>	<u>\$ 121,863,123</u>	<u>\$ 115,112,687</u>	<u>\$ 87,159,363</u>	<u>\$ 129,801,247</u>	<u>\$ 196,848,828</u>	<u>\$ 56,388,563</u>	<u>\$ 56,010,825</u>
<b>Program Revenues</b>								
Governmental activities:								
Charges for services:								
General government	\$ 7,059,961	\$ 7,428,061	\$ 7,524,343	\$ 7,589,584	\$ 7,413,843	\$ 5,612,242	\$ 5,282,345	\$ 4,583,300
Public Safety	1,624,735	2,026,461	2,874,261	3,602,147	4,503,579	3,299,486	3,622,123	3,333,693
Highways and streets	3,669,982	2,288,627	4,874,494	5,516,707	4,726,382	2,417,809	1,471,095	1,172,434
Sanitation	1,201,404	1,270,897	1,330,885	1,173,187	1,515,998	993,970	1,157,192	927,552
Health and welfare	210,409	236,696	180,611	208,392	181,266	146,898	137,689	113,831
Cultural and recreation	1,000	150	-	-	-	-	-	-
Operating grants and contributions	18,772,107	10,883,718	21,578,394	6,563,812	63,426,025	142,946,906	4,876,683	5,619,117
Capital grants and contributions	12,877,559	15,538,504	16,097,523	10,111,751	4,842,553	6,421,391	6,336,546	6,648,584
Total governmental activities program revenues	<u>\$ 45,417,157</u>	<u>\$ 39,673,114</u>	<u>\$ 54,460,511</u>	<u>\$ 34,765,580</u>	<u>\$ 86,609,446</u>	<u>\$ 161,838,702</u>	<u>\$ 22,883,673</u>	<u>\$ 22,398,511</u>
Business-type activities:								
Charges for services:								
Property management	837,358	1,033,104	1,055,874	901,908	874,537	731,039	679,901	732,143
Water/sewer	8,420,795	1,946,762	1,907,086	1,653,005	2,118,936	1,911,163	1,686,199	1,284,095
Operating grants and contributions	-	76	2,500	3,000	1,727,141	-	-	-
Capital grants and contributions	-	625,668	-	-	-	-	-	-
Total business-type activities program revenues	<u>\$ 9,258,153</u>	<u>\$ 3,605,610</u>	<u>\$ 2,965,460</u>	<u>\$ 2,557,913</u>	<u>\$ 4,720,614</u>	<u>\$ 2,642,202</u>	<u>\$ 2,366,100</u>	<u>\$ 2,016,238</u>
Total primary government program revenues	<u>\$ 54,675,310</u>	<u>\$ 43,278,724</u>	<u>\$ 57,425,971</u>	<u>\$ 37,323,493</u>	<u>\$ 91,330,060</u>	<u>\$ 164,480,904</u>	<u>\$ 25,249,773</u>	<u>\$ 24,414,749</u>
<b>Net (Expense)/Revenue</b>								
Governmental activities	\$ (79,018,793)	\$ (79,750,927)	\$ (58,111,305)	\$ (49,962,576)	\$ (40,632,619)	\$ (32,836,708)	\$ (31,480,998)	\$ (32,010,638)
Business-type activities	(559,803)	1,166,528	424,589	126,706	2,161,432	468,784	342,208	414,562
Total primary government net expenses	<u>\$ (79,578,596)</u>	<u>\$ (78,584,399)</u>	<u>\$ (57,686,716)</u>	<u>\$ (49,835,870)</u>	<u>\$ (38,471,187)</u>	<u>\$ (32,367,924)</u>	<u>\$ (31,138,790)</u>	<u>\$ (31,596,076)</u>

# **General Revenues and Other Changes in Net Assets**

## Governmental activities:

### Taxes:

Property taxes, general	\$ 4,038,196	\$ 3,682,007	\$ 3,707,978	\$ 3,216,386	\$ 3,001,604	\$ 2,011,590	\$ 2,084,859	\$ 1,908,726
Property taxes, specific purpose	23,059,388	21,190,881	21,226,464	9,803,727	9,165,116	6,758,452	3,709,342	3,415,897
Sales and use taxes	51,699,305	52,024,479	57,982,445	62,128,901	72,215,099	56,727,024	45,522,660	41,962,140
Franchise taxes	1,612,113	1,629,828	1,644,599	1,621,620	1,461,082	1,291,202	1,473,257	1,417,015
Timber severance tax	58,279	220,454	180,629	107,553	466,318	272,604	164,919	200,112
Mineral severance tax	20,549	119,325	18,155	15,080	17,446	13,698	21,717	27,393
Alcohol tax	67,277	80,528	70,919	71,849	84,826	75,291	58,207	69,173
Cigarette paper tax	21,394	15,894	16,912	16,684	16,926	-	-	-
Gaming revenues tax	254,583	280,352	295,276	330,646	413,640	354,758	389,455	386,795
State revenue sharing	292,125	272,060	317,941	317,927	301,372	248,712	249,733	256,673
Federal payment in lieu of Ad valorem	70,434	101,717	131,104	134,994	145,855	128,710	122,417	127,368
Investment earnings	2,759,197	4,160,584	9,517,057	10,586,969	6,710,370	1,910,004	1,395,618	1,242,379
Sale of revoked property/easements	33,000	30,000	80,800	101,695	13,400	65,500	136,000	337,904
GNOE excess revenue	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Lawsuit settlements	-	-	-	-	-	-	-	351,482
Loss on sale of capital assets	-	-	-	-	-	-	-	(228,343)
Other general revenues	-	276,469	7,250	32,865	-	-	-	-
Extraordinary item- Insurance recovery	-	-	794,956	-	868,913	375,473	-	-
Transfers	137,428	(6,885,928)	303,022	335,650	328,390	320,570	312,190	111,710
Total governmental activities	<u>84,173,268</u>	<u>77,248,650</u>	<u>96,345,507</u>	<u>88,872,546</u>	<u>95,260,357</u>	<u>70,603,588</u>	<u>55,690,374</u>	<u>51,636,424</u>

### Business-type activities:

Investment earnings	50,337	19,876	41,251	27,456	19,925	5,656	3,184	1,168
Transfers	(137,428)	6,885,928	(303,022)	(335,650)	(328,390)	(320,570)	(312,190)	(111,710)
Total business-type activities	<u>(87,091)</u>	<u>6,905,804</u>	<u>(261,771)</u>	<u>(308,194)</u>	<u>(308,465)</u>	<u>(314,914)</u>	<u>(309,006)</u>	<u>(110,542)</u>
Total primary government	<u>\$ 84,086,177</u>	<u>\$ 84,154,454</u>	<u>\$ 96,083,736</u>	<u>\$ 88,564,352</u>	<u>\$ 94,951,892</u>	<u>\$ 70,288,674</u>	<u>\$ 55,381,368</u>	<u>\$ 51,525,882</u>

### Change in Net Assets

Governmental activities	\$ 5,154,475	\$ (2,502,277)	\$ 38,234,202	\$ 38,909,970	\$ 54,627,738	\$ 37,766,880	\$ 24,209,376	\$ 19,625,786
Business-type activities	(646,894)	8,072,332	162,818	(181,488)	1,852,967	153,870	33,202	304,020
Total primary government	<u>\$ 4,507,581</u>	<u>\$ 5,570,055</u>	<u>\$ 38,397,020</u>	<u>\$ 38,728,482</u>	<u>\$ 56,480,705</u>	<u>\$ 37,920,750</u>	<u>\$ 24,242,578</u>	<u>\$ 19,929,806</u>

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

	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>
General Fund				
Reserved	\$ 5,460	\$ 5,360	\$ 3,825	\$ 4,445
Unreserved	5,996,774	6,716,440	7,081,378	5,841,207
Total general fund	<u>\$ 6,002,234</u>	<u>\$ 6,721,800</u>	<u>\$ 7,085,203</u>	<u>\$ 5,845,652</u>
 All Other Governmental Funds				
Reserved	\$ 30,288,500	\$ 29,842,697	\$ 38,438,818	\$ 32,124,080
Unreserved, reported in:				
Special revenues funds	41,779,509	53,995,513	52,153,997	41,210,955
Capital projects funds	109,688,189	112,945,160	107,538,244	122,929,789
Total all other governmental funds	<u>181,756,198</u>	<u>\$196,783,370</u>	<u>\$198,131,059</u>	<u>\$ 196,264,824</u>

TABLE 3

Fiscal Year					
2006	2005	2004	2003	2002	2001
\$ 4,458	\$ 2,915	\$ 4,840	\$ -	\$ 36,659	\$ 202,655
4,498,324	5,655,937	5,837,835	4,015,089	1,868,118	1,638,818
<u>\$ 4,502,782</u>	<u>\$ 5,658,852</u>	<u>\$ 5,842,675</u>	<u>\$ 4,015,089</u>	<u>\$ 1,904,777</u>	<u>\$ 1,841,473</u>
\$ 17,086,831	\$ 32,163,048	\$ 18,576,878	\$ 20,142,405	\$ 21,414,219	\$ 24,382,019
49,287,890	28,402,809	26,390,938	19,634,826	17,011,144	16,424,148
110,069,424	31,006,957	20,094,284	15,888,541	21,624,227	28,684,993
<u>\$ 176,444,145</u>	<u>\$ 91,572,814</u>	<u>\$ 65,062,100</u>	<u>\$ 55,665,772</u>	<u>\$ 60,049,590</u>	<u>\$ 69,491,160</u>



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

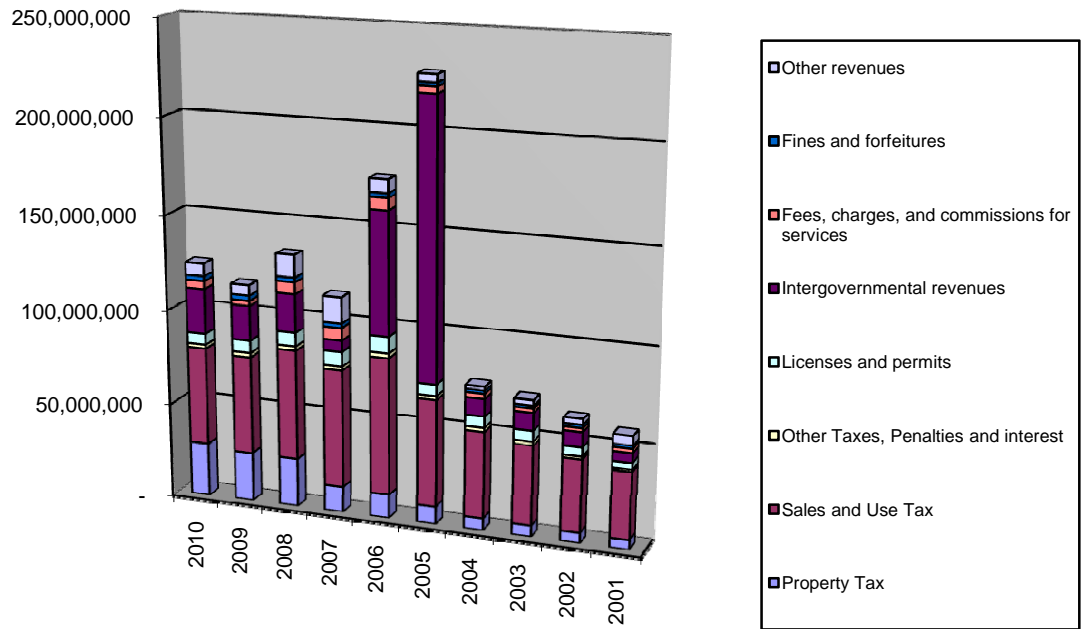
	<b>2010</b>	<b>2009</b>	<b>2008</b>
<b>REVENUES</b>			
Taxes	81,771,092	\$ 80,123,492	\$ 86,014,538
Licenses and permits	5,554,355	6,228,619	6,863,880
Intergovernmental revenues	23,710,236	18,271,945	20,266,739
Fees, charges, and commissions for services	4,127,164	2,834,105	5,960,941
Fines and forfeitures	2,652,782	2,707,534	2,454,528
Other revenues	6,621,549	5,178,493	11,655,939
Total revenues	<u>124,437,178</u>	<u>115,344,188</u>	<u>133,216,565</u>
<b>EXPENDITURES</b>			
General government	18,493,516	17,492,135	17,072,173
Public safety	27,380,990	17,688,875	29,780,617
Highways and streets	29,642,267	43,031,212	41,039,183
Sanitation	1,716,265	4,163,202	1,855,132
Health and welfare	14,801,487	9,488,729	4,660,763
Culture and recreation	15,613,194	9,852,279	1,686,135
Economic development	402,929	177,299	90,677
Capital outlay	20,592,266	20,340,233	31,061,546
Debt service			
Principal	5,370,000	6,734,000	4,803,000
Interest	4,756,832	5,023,120	4,298,446
Bond issuance costs	5,626	119,446	85,301
Total expenditures	<u>138,775,372</u>	<u>134,110,530</u>	<u>136,432,973</u>
Excess of revenues over (under) expenditures	<u>(14,338,194)</u>	<u>(18,766,342)</u>	<u>(3,216,408)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Refunding bonds issued	-	12,000,000	5,000,000
Premium on bonds issued	-	-	13,789
Community Disaster Loan	-	-	-
Capital Leases	-	-	-
Impact fee credits issued	(2,044,349)	6,276,319	-
Payments to escrow agent	-	-	-
Transfers in	27,171,279	28,626,571	31,483,576
Transfers out	(26,535,474)	(29,847,640)	(30,175,171)
Total other financing sources (uses)	<u>(1,408,544)</u>	<u>17,055,250</u>	<u>6,322,194</u>
Net change in fund balances	<u>(15,746,738)</u>	<u>\$ (1,711,092)</u>	<u>\$ 3,105,786</u>
Debt service as a percentage of noncapital expenditures	8.6%	10.3%	8.6%

TABLE 4

Fiscal Year						
2007	2006	2005	2004	2003	2002	2001
\$ 78,054,577	\$ 87,576,593	\$ 68,026,797	\$ 54,067,218	\$ 49,946,699	\$ 45,183,429	\$ 41,789,894
7,647,552	8,231,274	6,125,756	6,095,079	5,599,736	4,534,826	3,401,019
5,733,901	64,451,731	144,746,524	9,223,807	9,677,040	7,945,731	4,821,508
6,654,756	6,165,336	3,621,890	2,566,141	2,206,960	1,994,213	2,187,569
2,287,754	2,371,908	1,706,977	1,705,859	1,484,210	1,617,701	1,652,348
13,507,304	6,896,090	4,283,749	2,160,754	2,663,094	3,030,361	4,938,870
113,885,844	175,692,932	228,511,693	75,818,858	71,577,739	64,306,261	58,791,208
18,979,411	13,744,485	11,926,897	11,603,237	13,204,766	5,586,981	5,237,028
16,094,039	77,625,248	151,463,196	11,306,224	10,555,565	10,817,099	8,913,009
28,665,178	16,255,612	15,447,889	15,380,300	16,029,075	21,836,202	21,651,315
1,748,080	1,618,718	1,900,919	1,360,750	1,180,986	-	-
4,679,791	2,773,199	2,544,817	2,579,660	2,222,315	3,683,818	2,329,767
1,645,384	379,798	436,791	305,879	386,895	955,311	1,424,260
154,206	28,600	110,400	34,500	141,438	-	-
27,315,133	25,600,406	8,024,390	12,406,407	18,437,878	21,148,990	26,589,282
4,532,000	7,753,738	8,232,738	7,885,996	9,437,897	6,654,639	6,308,138
4,558,426	4,806,594	2,934,343	3,196,742	3,912,420	4,142,988	4,673,030
12,715	678,812	55,373	4,683	74,151	6,504	8,959
108,384,363	151,265,210	203,077,753	66,064,378	75,583,386	74,832,532	77,134,788
5,501,481	24,427,722	25,433,940	9,754,480	(4,005,647)	(10,526,271)	(18,343,580)
-	93,260,000	-	-	6,185,000	1,000,000	4,630,000
-	3,016,052	-	-	68,963	-	-
10,231,219	2,000,000	-	-	-	-	-
1,460,000	-	-	820,000	260,214	-	-
-	-	-	-	-	-	-
-	(40,994,649)	-	-	(6,190,158)	-	(4,525,000)
77,137,257	35,294,749	34,882,771	28,313,866	24,820,811	26,263,248	36,181,344
(73,166,408)	(33,288,613)	(33,989,820)	(27,664,432)	(23,412,689)	(26,115,243)	(35,111,858)
15,662,068	59,287,539	892,951	1,469,434	1,732,141	1,148,005	1,174,486
\$ 21,163,549	\$ 83,715,261	\$ 26,326,891	\$ 11,223,914	\$ (2,273,506)	\$ (9,378,266)	\$ (17,169,094)
11.2%	10.0%	5.7%	20.7%	23.4%	20.1%	21.7%

# ST. TAMMANY PARISH, LOUISIANA

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



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

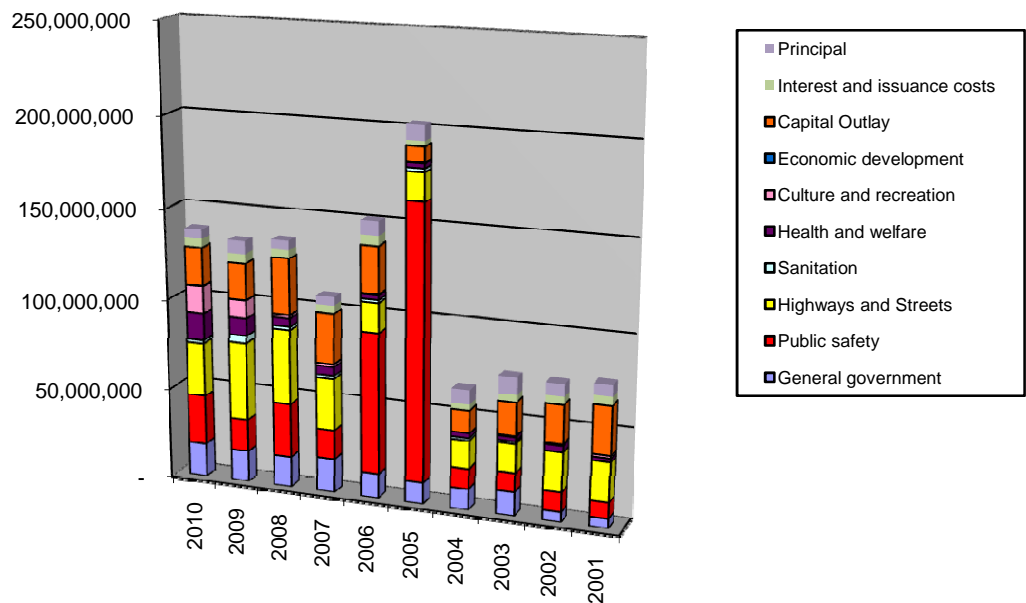


TABLE 5

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

<b>Fiscal Year</b>	<b>Property</b>	<b>Sales and Use Tax</b>	<b>Cable Franchise Tax</b>	<b>Alcohol Tax</b>	<b>Timber Severance Tax</b>	<b>Mineral Severance Tax</b>	<b>(1) Gaming Revenue Tax</b>	<b>Other Taxes</b>	<b>Total</b>
2010	\$28,037,592	\$51,699,305	\$1,612,113	\$ 67,277	\$ 58,279	\$ 20,549	\$ 253,637	\$ 22,340	\$ 81,771,092
2009	25,752,632	52,024,479	1,629,828	80,528	220,454	119,325	280,352	15,894	80,123,492
2008	25,805,603	57,982,445	1,644,599	70,919	180,629	18,155	295,276	16,912	86,014,538
2007	13,771,703	62,128,901	1,621,620	71,849	107,553	15,080	330,646	7,225	78,054,577
2006	12,918,182	72,215,099	1,461,082	84,826	466,318	17,446	413,640	-	87,576,593
2005	9,292,220	56,727,024	1,291,202	75,291	272,604	13,698	354,758	-	68,026,797
2004	6,437,003	45,522,660	1,473,257	58,208	164,919	21,716	389,455	-	54,067,218
2003	5,884,071	41,962,140	1,417,015	69,173	200,112	27,393	386,795	-	49,946,699
2002	5,400,519	38,416,025	1,266,127	100,758	103,570	23,340	-	-	45,310,339
2001	5,063,392	35,405,808	1,104,693	43,499	144,372	28,130	-	-	41,789,894

(1) The gaming revenue tax was classified as a license prior to 2003 when GASB 34 was implemented.

TABLE 6

**ST. TAMMANY PARISH, LOUISIANA**  
**ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY (1)**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

<b>Fiscal Year</b>	<b>Real Estate Assessed Value</b>	<b>Commercial and Other Property Assessed Value</b>	<b>Total Assessed Value</b>	<b>Less: Homestead Exemption Value</b>	<b>Total Taxable Assessed Value</b>	<b>Total Direct Tax Rate</b>	<b>Estimated Actual Taxable Value</b>	<b>(1) Assessed Value as a Percentage of Actual Value</b>
<b>2010</b>	\$ 1,483,378,855	\$ 588,578,634	\$ 2,071,957,489	\$ 498,218,082	1,573,739,407	19.5%	\$ 18,757,646,110	11.0%
<b>2009</b>	1,418,336,365	552,132,297	1,970,468,662	498,976,767	1,471,491,895	19.5%	17,864,245,630	11.0%
<b>2008</b>	1,430,237,736	530,052,013	1,960,289,749	498,406,661	1,461,883,088	19.5%	17,836,057,447	11.0%
<b>2007</b>	1,060,554,715	469,402,276	1,529,956,991	437,214,926	1,092,742,065	23.1%	13,734,895,657	11.1%
<b>2006</b>	1,131,583,881	261,141,810	1,392,725,691	419,982,161	972,743,530	23.1%	13,056,784,210	10.7%
<b>2005</b>	1,039,413,980	249,263,960	1,288,677,940	403,524,465	885,153,475	19.7%	12,055,899,533	10.7%
<b>2004</b>	1,051,282,371	239,661,039	1,290,943,410	421,714,159	869,229,251	15.7%	12,110,563,970	10.7%
<b>2003</b>	825,090,372	224,343,887	1,049,434,259	387,199,479	662,234,780	19.1%	9,746,529,633	10.8%
<b>2002</b>	765,553,876	215,754,926	981,308,802	371,717,419	609,591,383	19.1%	9,093,904,931	10.8%
<b>2001</b>	721,944,949	203,625,498	925,570,447	356,568,288	569,002,159	19.1%	8,576,952,810	10.8%

(1) Total assessed value is based on the following percentages of estimated actual value:

<b>Residential property</b>	<b>10%</b>
<b>Commercial and other property</b>	<b>15%</b>

Source: St. Tammany Parish Assessor's Office

TABLE 7

**ST. TAMMANY PARISH, LOUISIANA  
PRINCIPAL PROPERTY TAX PAYERS,  
CURRENT YEAR AND NINE YEARS AGO  
(UNAUDITED)**

Taxpayer	2010			2001		
	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	\$ 38,771,050	1	2.46%	\$ 29,003,330	1	5.10%
AT&T SOUTHEAST	17,804,920	2	1.13			
CHEVRON USA INC	10,600,950	3	0.67			
CAPITAL ONE	9,040,730	4	0.57			
J P MORGAN CHASE BANK	7,393,233	5	0.47			
VERIZON WIRELESS	6,754,120	6	0.43			
ATMOS ENERGY LOUISIANA	6,686,110	7	0.42	4,115,054	4	0.72
WASH-ST TAMMANY ELEC COOP	6,206,460	8	0.39			
FLORIDA MARINE TRANSPORTERS	5,966,080	9	0.38			
AT&T MOBILITY	5,772,110	10	0.37			
BELLSOUTH TELECOMMUNICATIONS				18,031,850	2	3.17
HIBERNIA NATIONAL BANK				8,393,650	3	1.48
BANK ONE MANAGEMENT CORP				3,873,260	5	0.68
EPIC DEVELOPMENT INC				3,718,560	6	0.65
MCKESSON CORP.				3,447,880	7	0.61
RENAISSANCE MEDIA GROUP, LLC				3,226,790	8	0.57
PARISH NATIONAL BANK				2,738,380	9	0.48
SIZELER NORTH SHORE, LTD.				2,609,040	10	0.46
	<u>\$ 114,995,763</u>		<u>7.32%</u>	<u>\$ 79,157,794</u>		<u>13.91%</u>

Source: St. Tammany Parish Assessor's Office

**TABLE 8**  
**continued**

**ST. TAMMANY PARISH, LOUISIANA**  
**DIRECT AND OVERLAPPING PROPERTY TAX RATES**  
**LAST TEN FISCAL YEARS**  
**(RATE PER \$1,000 OF ASSESSED VALUE, UNAUDITED)**

	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>	<b>2002</b>	<b>2001</b>
<b>Parish Direct Rates</b>										
General										
Unincorporated areas	3.02	3.02	3.02	3.59	3.59	2.94	2.94	3.59	3.59	3.59
Incorporated areas	1.51	1.51	1.51	1.79	1.79	1.47	1.47	1.79	1.79	1.79
Drainage Maintenance	1.84	1.84	1.84	2.17	2.17	1.80	1.80	2.17	2.17	2.17
Public Health	1.84	1.84	1.84	2.17	2.17	1.80	1.80	2.17	2.17	2.17
Library	5.38	5.38	5.38	6.33	6.33	5.24	5.24	6.33	6.33	6.33
STARC	0.85	0.85	0.85	1.00	1.00	0.83	0.83	1.00	1.00	1.00
Council on Aging	0.85	0.85	0.85	1.00	1.00	0.83	0.83	1.00	1.00	1.00
Coroner	3.40	3.40	3.40	4.00	4.00	4.00	-	-	-	-
Animal Shelter	0.85	0.85	0.85	1.00	1.00	0.83	0.83	1.00	1.00	1.00
Total direct rate	19.54	19.54	19.54	23.05	23.05	19.74	15.74	19.05	19.05	19.05
<b>School District Rates</b>										
School District No.12 Bond	20.90	20.90	21.90	21.90	21.90	21.90	23.90	25.90	25.90	25.90
School Const Tax	3.80	3.80	3.80	4.47	4.47	4.47	3.70	4.47	4.47	4.47
School Maint Operations	4.84	4.84	3.44	5.69	5.69	5.69	5.19	6.26	6.26	6.26
School Bldg Repairs	3.44	3.44	4.84	4.05	4.05	4.05	3.70	4.47	4.47	4.47
Operation and Maint. Schools	35.47	35.47	35.47	41.73	41.73	41.73	38.10	46.00	46.00	46.00
<b>Other Parish-wide Rates</b>										
Law Enforcement	11.73	11.73	11.73	12.10	10.72	10.72	10.72	12.94	12.94	12.94
Florida Parishes' Juv. Center	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Parish Special Assessor	2.73	2.73	2.73	3.21	2.66	2.66	2.66	3.21	3.21	3.21
<b>Cities, towns and villages</b>										
Abita Springs	15.86	15.86	16.86	16.86	16.86	16.86	16.86	17.86	17.86	17.86
Covington	22.04	23.04	23.04	24.27	24.27	20.81	20.81	24.15	24.15	24.15
Madisonville	8.59	8.59	8.59	11.63	10.51	10.51	10.51	11.63	11.63	11.63
Mandeville	15.92	16.00	16.07	17.29	17.39	17.59	17.64	19.75	20.25	16.30
Pearl River	9.67	9.67	9.67	10.00	10.00	10.00	10.00	10.00	5.83	5.83
Slidell	27.82	27.82	27.82	30.98	30.21	30.21	31.59	34.15	34.58	34.63
<b>Fire Districts</b>										
Fire District No. 1	29.00	31.00	30.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
Fire District No. 2	20.62	20.62	18.53	20.62	15.67	15.67	15.67	20.62	20.62	20.62
Fire District No. 3	35.63	35.63	32.17	35.63	35.63	35.63	32.52	35.63	25.63	25.63
Fire District No. 4	26.00	26.00	26.00	27.00	27.00	27.00	24.50	27.00	27.00	25.00
Fire District No. 5	28.50	8.82	28.50	30.41	30.41	30.41	25.84	30.41	30.41	30.41
Fire District No. 6	20.12	20.12	20.12	20.12	18.46	16.78	16.78	20.12	20.12	20.12
Fire District No. 7	25.21	23.62	23.62	25.21	25.21	21.21	21.21	25.21	25.21	11.89
Fire District No. 8	35.00	35.00	26.57	35.00	35.00	35.00	35.00	35.00	35.00	25.00
Fire District No. 9	35.00	35.00	35.00	35.00	27.17	27.17	27.17	35.00	30.00	30.00
Fire District No. 10	-	40.88	40.88	20.88	20.33	19.83	19.83	20.88	20.88	20.88
Fire District No. 11	42.23	42.23	42.23	43.00	43.00	43.00	43.00	43.00	43.00	28.00
Fire District No. 12	25.00	25.00	25.00	25.00	25.00	25.00	23.17	25.00	25.00	25.00
Fire District No. 13	30.92	30.92	30.92	30.92	30.92	30.92	30.92	30.92	30.92	30.92
Timberland Fire Protection	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08

Source: St. Tammany Parish Assessor's Office

**TABLE 8**  
**continued**

**ST. TAMMANY PARISH, LOUISIANA**  
**DIRECT AND OVERLAPPING PROPERTY TAX RATES**  
**LAST TEN FISCAL YEARS**  
**(RATE PER \$1,000 OF ASSESSED VALUE, UNAUDITED)**

	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
<b>Lighting Districts</b>										
Lighting District No. 1	4.17	4.17	4.17	5.18	5.18	3.85	3.85	5.18	5.18	5.18
Lighting District No. 4	4.07	4.07	4.07	5.28	5.28	4.02	4.02	5.28	5.28	5.28
Lighting District No. 5	3.17	3.17	3.17	2.00	2.00	2.00	3.66	5.09	5.09	5.09
Lighting District No. 6	2.16	2.16	2.16	3.00	3.00	4.22	4.22	5.00	5.00	5.00
Lighting District No. 7	3.01	3.01	3.01	5.29	5.29	4.25	4.25	5.29	5.29	5.29
Lighting District No. 16	2.00	2.00	2.00	-	-	-	-	-	-	-
<b>Recreation Districts</b>										
Recreation District No. 1	12.51	10.01	10.41	11.60	12.10	12.10	12.10	14.50	12.50	12.50
Recreation District No. 2	11.00	11.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
Recreation District No. 4	8.06	8.06	8.06	10.00	10.00	10.00	7.43	10.00	5.00	5.00
Recreation District No. 6	11.00	11.00	11.00	-	-	-	-	-	-	-
Recreation District No. 7	3.37	3.37	3.37	4.00	4.00	4.00	4.01	5.00	5.00	5.00
Recreation District No. 11	7.59	7.59	7.59	10.00	10.00	7.41	7.41	10.00	-	-
Recreation District No. 12	15.50	13.10	13.10	15.50	15.50	15.50	15.50	21.00	21.00	21.00
Recreation District No. 14	8.87	8.87	8.87	9.47	9.47	9.47	9.47	12.47	12.47	12.47
<b>Other Districts</b>										
Northshore Harbor Center	5.15	5.48	5.48	7.00	7.00	7.00	5.00	5.00	5.00	5.00
Gravity Drainage District No. 5	1.00	1.00	1.00	1.00	3.00	3.80	4.25	5.00	5.00	5.00
Mosquito District No. 2	4.72	4.72	4.72	5.55	5.55	5.55	5.55	6.70	4.20	4.20
Road District No. 5	-	-	-	-	-	-	-	-	-	-
Sewerage District No. 6	-	-	-	-	-	-	-	-	9.00	9.00
Slidell Hospital District	7.00	7.00	7.00	7.00	7.00	7.00	7.00	-	-	-
Water District No. 2	6.00	6.00	6.00	6.00	6.00	3.25	3.25	6.00	6.00	6.00
<b>Parcel Fees - Other Districts</b>										
Covington Sewerage Fee	-	-	-	-	-	-	-	70.00	70.00	70.00
Drainage District No. 5 Ph I	125.00	125.00	85.00	74.50	74.50	74.50	74.50	74.50	74.50	74.50
Drainage District No. 2 Ph II	18.20	18.20	18.20	18.20	18.20	18.20	18.20	18.20	18.20	8.11
Drainage District No. 4	96.00	96.00	96.00	96.00	96.00	96.00	96.00	96.00	96.00	96.00
Fire Protection District No. 1	39.00	39.00	39.00	39.00	39.00	-	-	-	-	-
Lighting District No. 9	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
Lighting District No. 10	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
Lighting District No. 11	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
Lighting District No. 14	100.00	100.00	100.00	100.00	100.00	-	-	-	-	-
Lighting District No. 15	55.00	55.00	55.00	55.00	-	-	-	-	-	-
Sub-drainage No. 1 of DD No. 3	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00
Sub-drainage No. 2 of GDD 5	250.00	250.00	250.00	250.00	-	-	-	-	-	-
Sub-drainage No. 3 of GDD 5	200.00	200.00	200.00	-	-	-	-	-	-	-
Sub-road District No. 2 of RD 19	-	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00



TABLE 9

**ST. TAMMANY PARISH, LOUISIANA  
PRINCIPAL SALES TAX PAYERS,  
FOR THE YEAR ENDED DECEMBER 31, 2009  
(UNAUDITED)**

<b>Type of Business</b>	<b>Justice Center</b>		<b>Jail</b>	
	<b>Percentage of Total</b>	<b>Total</b>	<b>Percentage of Total</b>	<b>Total</b>
Grocery / Discount Retailer	3.85%		3.85%	
Grocery / Discount Retailer	2.81%		2.81%	
Grocery / Discount Retailer	2.26%		2.26%	
Grocery / Discount Retailer	2.12%		2.12%	
Discount Retailer	1.24%		1.24%	
Building Materials	1.21%		1.21%	
Building Materials	0.96%		0.96%	
Electronics Retailer	0.77%		0.77%	
Sporting Goods	0.70%		0.70%	
Building Materials	0.69%		0.69%	
Total - 10 largest taxpayers	16.39%	\$ 1,517,437	16.39%	\$ 1,517,437
Total - All other taxpayers	83.61%	\$ 7,615,372	83.61%	\$ 7,615,372
Total - All taxpayers	100.00%	\$ 9,132,809	100.00%	\$ 9,132,809

<b>Sales Tax District No. 3</b>		
<b>Type of Business</b>	<b>Percentage of Total</b>	<b>Total</b>
Grocery / Discount Retailer	8.49%	
Grocery / Discount Retailer	3.09%	
Building Materials	2.40%	
Grocery / Discount Retailer	2.34%	
Discount Retailer	2.18%	
Building Materials	2.00%	
Electronics Retailer	1.34%	
Healthcare	1.25%	
Grocery	1.12%	
Grocery	1.06%	
Total - 10 largest taxpayers	25.27%	\$ 8,375,606
Total - All other taxpayers	74.73%	\$ 24,766,221
Total - All taxpayers	100.00%	\$ 33,141,827

Source: St. Tammany Parish Sheriff's office

TABLE 10

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

<b>Fiscal Year</b>	<b>Total Tax Levied</b>	<b>Current Tax Collections</b>	<b>Percent of Levy Collected</b>	<b>Collections for Prior Years</b>
2010	\$ 27,756,066	\$ 27,292,950	98%	\$ 744,642
2009	26,866,338	25,528,910	95	223,722
2008	26,668,181	25,236,980	95	568,623
2007	14,349,135	13,579,150	95	192,553
2006	12,788,269	12,773,900	100	144,282
2005	10,226,841	9,262,151	91	30,069
2004	6,669,308	6,401,478	96	35,525
2003	6,108,997	5,854,749	96	29,322
2002	5,629,988	5,383,273	96	17,246
2001	5,266,742	5,061,362	96	2,030

**Note:** The St. Tammany Parish Tax Collector, which is the Sheriff's Department, 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>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
<b>St. Tammany Parish Direct Rate</b>										
Sales Tax District No. 3      (1)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
St. Tammany Parish Jail	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
St. Tammany Parish Courthouse	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>
<b>Total Direct Rate</b>	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
<b>Overlapping Parish-wide rates</b>										
State of Louisiana	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
St. Tammany Parish School Board	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Law Enforcement District	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
<b>City, Town, Village and other Jurisdiction rates</b>										
Slidell	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Covington	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Mandeville	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Pearl River	2.25	2.25	2.25	2.25	2.25	2.00	2.00	2.00	2.00	2.00
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
Nord Du Lac	0.75	0.75	0.75	-	-	-	-	-	-	-
Rooms To Go	0.75	0.75	0.75	-	-	-	-	-	-	-
Summit Fremaux	1.00	1.00	-	-	-	-	-	-	-	-

(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-type						Business-type			
	General Obligation Bonds	Sales Tax Bonds	Certificates of Indebtedness	Community Disaster Loan	Revenue Bonds	Lease-Purchase Owner Financing Impact Fee Credit	Revenue Bonds	Total Primary Government	Percentage of Personal Income	Per Capita
<b>2010</b>	\$15,805,000	\$78,405,000	\$ -	\$12,231,219	\$ 3,810,000	\$ 9,522,382	\$41,456,886	\$161,230,487	*	\$ 690
<b>2009</b>	16,480,000	82,895,000	15,000	12,231,219	4,000,000	6,276,319	-	121,897,538	1.15%	518
<b>2008</b>	8,765,000	87,195,000	704,000	12,231,219	-	1,460,000	-	110,355,219	1.10%	473
<b>2007</b>	3,900,000	91,205,000	1,362,000	12,231,219	-	1,460,000	-	110,158,219	1.10%	477
<b>2006</b>	4,000,000	95,010,000	1,989,000	2,000,000	-	-	-	102,999,000	1.22%	461
<b>2005</b>	-	52,710,000	2,586,000	-	-	86,738	-	55,382,738	0.93%	259
<b>2004</b>	-	59,465,000	3,157,000	-	-	993,476	-	63,615,476	0.91%	303
<b>2003</b>	145,000	65,915,000	3,702,000	-	-	919,472	-	70,681,472	1.11%	350
<b>2002</b>	275,000	73,445,000	4,231,000	-	-	1,908,155	460,000	80,319,155	1.32%	409
<b>2001</b>	435,639	79,560,000	3,610,000	-	-	-	500,000	84,105,639	1.44%	435

\* Information not available.

TABLE 13

**ST. TAMMANY PARISH, LOUISIANA**  
**RATIOS OF GENERAL BONDED DEBT OUTSTANDING**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

	<b>General Obligation Bonds</b>	<b>Certificates of Indebtedness</b>	<b>Revenue Bonds</b>	<b>Total</b>	<b>Percentage of Actual Taxable Value of Property</b>	<b>Per Capita</b>
<b>2010</b>	\$ 15,805,000	\$ -	\$ 3,810,000	\$ 19,615,000	0.10%	84
<b>2009</b>	16,480,000	15,000	4,000,000	20,495,000	0.11%	87
<b>2008</b>	8,765,000	704,000	-	9,469,000	0.05%	41
<b>2007</b>	3,900,000	1,362,000	-	5,262,000	0.04%	23
<b>2006</b>	4,000,000	1,989,000	-	5,989,000	0.05%	27
<b>2005</b>	-	2,586,000	-	2,586,000	0.02%	12
<b>2004</b>	-	3,157,000	-	3,157,000	0.03%	15
<b>2003</b>	145,000	3,702,000	-	3,847,000	0.04%	19
<b>2002</b>	275,000	4,231,000	-	4,506,000	0.05%	23
<b>2001</b>	435,639	3,610,000	-	4,045,639	0.05%	21

**ST. TAMMANY PARISH GOVERNMENT**  
**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**  
**AS OF DECEMBER 31, 2010**  
**(UNAUDITED)**

**TABLE 14**

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable</u>	<u>Share of Overlapping Debt</u>
<b>Debt repaid with property taxes</b>			
City of Slidell	* \$ 13,972,402	100%	\$ 13,972,402
City of Covington	*** 6,675,000	100%	6,675,000
City of Mandeville	** 475,000	100%	475,000
Fire Protection District No. 1	1,422,000	100%	1,422,000
Fire Protection District No. 2	2,751,000	100%	2,751,000
Fire Protection District No. 3	478,000	100%	478,000
Fire Protection District No. 7	515,000	100%	515,000
Fire Protection District No. 8	302,000	100%	302,000
Fire Protection District No. 9	42,000	100%	42,000
Fire Protection District No. 11	169,000	100%	169,000
Fire Protection District No. 12	660,000	100%	660,000
Fire Protection District No. 13	652,000	100%	652,000
Gravity Drainage District No. 5	1,650,000	100%	1,650,000
Northshore Harbor Center	*** 9,015,000	100%	9,015,000
Recreation District No. 1	11,641,000	100%	11,641,000
Recreation District No. 2	575,000	100%	575,000
Recreation District No. 4	348,000	100%	348,000
Recreation District No. 6	1,905,000	100%	1,905,000
Recreation District No. 11	32,000	100%	32,000
Recreation District No. 12	490,000	100%	490,000
Recreation District No. 14	9,815,000	100%	9,815,000
Sub-drainage District No. 1 of 3	231,000	100%	231,000
Sub-drainage District No. 2 of GDD No. 5	193,000	100%	193,000
Sub-drainage District No. 3 of GDD No. 5	201,000	100%	201,000
St. Tammany Parish School Board	* 243,825,000	100%	243,825,000
St. Tammany Parish Hospital Service District No. 2	*** 36,145,000	100%	36,145,000
Town of Abita Springs	*** 1,501,000	100%	1,501,000
Water District No. 2	805,000	100%	805,000
<b>Other debt</b>			
City of Covington	*** 5,005,900	100%	5,005,900
City of Slidell	* 9,165,617	100%	9,165,617
City of Mandeville	** 3,930,000	100%	3,930,000
Fire Protection District No. 4	1,587,794	100%	1,587,794
Fire Protection District No. 8	91,190	100%	91,190
Fire Protection District No. 11	75,861	100%	75,861
Fire Protection District No. 12	513,375	100%	513,375
Sewerage District No. 4	303,000	100%	303,000
STP Communications District No. 1	165,000	100%	165,000
St. Tammany Parish School Board	* 67,843,971	100%	67,843,971
St. Tammany Parish Sheriff	* 11,269,128	100%	11,269,128
St. Tammany Parish Hospital Service District No. 2	*** 32,506,111	100%	32,506,111
Town of Abita Springs	*** 1,057,000	100%	1,057,000
Village of Folsom	* 48,350	100%	48,350
Water District No. 2	282,000	100%	282,000
<b>Capital Leases/Notes Payable</b>			
City of Slidell	* 617,212	100%	617,212
Fire Protection District No. 1	165,538	100%	165,538
Fire Protection District No. 2	238,669	100%	238,669
Fire Protection District No. 5	312,330	100%	312,330
Fire Protection District No. 11	674,978	100%	674,978
Fire Protection District No. 13	23,776	100%	23,776
Town of Abita Springs	*** 91,351	100%	91,351
Subtotal, overlapping debt			482,453,553
<b>Parish direct debt</b>			161,230,487
<b>Total direct and overlapping debt</b>			<u><u>\$ 643,684,040</u></u>

\* as of 6/30/10

\*\* as of 8/31/10

\*\*\* as of 12/31/09

TABLE 15

**ST. TAMMANY PARISH, LOUISIANA  
REVENUE BONDS - SALES TAX  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

Fiscal Year	Sales Tax District #3			Justice Center			Jail Addition		
	Sales Tax Revenue	Total Debt Service (1)	Coverage	Sales Tax Revenue	Total Debt Service (1)	Coverage	Sales Tax Revenue	Total Debt Service (1)	Coverage
<b>2010</b>	\$ 33,141,827	\$ 3,486,625	9.51	\$ 9,132,809	\$ 3,372,250	2.71	\$ 9,132,809	\$ 1,490,200	6.13
<b>2009</b>	33,502,745	3,479,694	9.63	9,260,867	3,371,449	2.75	9,260,867	1,491,000	6.21
<b>2008</b>	37,749,416	3,470,912	10.88	10,116,515	3,334,474	3.03	10,116,514	1,431,700	7.07
<b>2007</b>	40,371,929	3,459,794	11.67	10,878,486	3,140,542	3.46	10,878,486	1,343,318	8.10
<b>2006</b>	48,405,689	5,694,307	8.50	11,904,699	4,167,069	2.86	11,904,711	1,732,825	6.87
<b>2005</b>	37,994,084	4,519,718	8.41	9,366,466	3,516,045	2.66	9,366,474	1,524,733	6.14
<b>2004</b>	29,969,952	4,469,476	6.71	7,777,305	3,528,645	2.20	7,775,403	1,537,233	5.06
<b>2003</b>	27,472,151	6,101,143	4.50	7,244,984	3,540,995	2.05	7,245,005	1,552,108	4.67
<b>2002</b>	25,078,134	4,967,499	5.05	6,668,935	3,548,245	1.88	6,668,956	1,564,532	4.26
<b>2001</b>	22,848,558	5,045,876	4.53	6,280,273	3,562,153	1.76	6,276,977	1,575,963	3.98

(1) Includes principal and interest.

TABLE 16

**ST. TAMMANY PARISH, GOVERNMENT  
DEMOGRAPHIC STATISTICS  
(UNAUDITED)**

<b>Fiscal Year</b>	<b>(3) Population</b>	<b>Personal Income</b>	<b>(2) Per Capita Personal Income</b>	<b>(1) Unemployment Rate</b>
<b>2010</b>	233,740	*	\$ *	5.8
<b>2009</b>	235,133	10,568,993,217	44,949	5.3
<b>2008</b>	233,475	10,036,623,300	42,988	3.5
<b>2007</b>	230,846	9,973,932,276	43,206	2.9
<b>2006</b>	223,432	8,476,563,216	37,938	3.6
<b>2005</b>	213,633	5,941,347,363	27,811	7.6
<b>2004</b>	210,296	6,958,063,752	33,087	4.0
<b>2003</b>	202,203	6,390,828,018	31,606	4.7
<b>2002</b>	196,283	6,090,857,773	31,031	4.8
<b>2001</b>	193,466	5,849,831,442	30,237	4.4

\* Information not available

(1) Louisiana Occupational Information System

(2) Bureau of Economic Analysis

(3) Louisiana Tech. University



TABLE 17

**ST. TAMMANY PARISH, LOUISIANA  
PRINCIPAL EMPLOYERS  
CURRENT AND TEN YEARS AGO  
(UNAUDITED)**

Employer	2010			2001		
	Employees	Rank	Percentage of Total Parish Employment	Employees	Rank	Percentage of Total Parish Employment
St. Tammany Parish School Board	5,687	1	4.89%	4,649	1	5.03%
St. Tammany Parish Hospital	1,679	2	1.44%	1,063	2	1.15%
Wal-Mart	1,125	3	0.97%			
Slidell Memorial Hospital & Medical Center	1,100	4	0.94%	926	3	1.00%
Hornbeck Offshore Services	1,025	5	0.88%			
Lakeview Regional Medical Center	788	6	0.68%	567	5	0.61%
St. Tammany Parish Government	722	7	0.62%	429	7	0.46%
St. Tammany Parish Sheriff Office	693	8	0.60%	491	6	
Southeast Louisiana Hospital	667	9	0.57%			
Ochsner Medical Center Slidell - Northshore	622	10	0.53%			
Northshore Regional Medical Center				545	4	0.59%
Gilsbar Inc.				349	8	0.38%
City of Slidell				342	9	0.37%
Bellsouth Telecommunications				215	10	0.23%
Total - 10 largest employers	14,108		13.71%	9,576		10.26%
Total - All other employers	88,765		86.29%	83,748		89.74%
Total - All employers	102,873		100.00%	93,324		100.00%

Source: Book of Lists 2000-2001, New Orleans City Business  
Book of Lists 2010, New Orleans City Business

TABLE 18

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

	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
<b>General Government</b>										
Legislative	24	22	22	19	19	19	19	19	18	17
Judicial	180	183	179	161	173	161	154	151	147	149
Executive	19	18	14	8	9	9	8	7	7	7
Elections	11	10	9	9	10	9	9	8	8	8
Financial administration	22	19	19	15	18	16	16	15	14	12
Other - Unclassified	66	63	72	61	65	62	56	51	43	41
<b>Public Safety</b>	42	43	36	30	31	27	28	27	21	17
<b>Highways and Streets</b>	226	225	223	145	172	165	157	152	147	133
<b>Sanitation</b>	57	18	20	17	17	15	18	7	7	13
<b>Health and Welfare</b>	41	31	29	26	30	28	27	24	23	14
<b>Culture - Recreation</b>	34	32	30	22	21	20	26	26	18	18
<b>Total Parish Employees</b>	722	664	653	513	565	531	518	487	453	429

Source: St. Tammany Parish Department of Finance

**ST. TAMMANY PARISH, LOUISIANA**  
**OPERATING INDICATORS BY FUNCTION/DEPARTMENT**  
**LAST TEN FISCAL YEARS**

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
General Government				
Planning Department				
Zoning cases	150	49	64	82
Conditional use permits	8	91	192	215
Plan review	1	1	1	6
Agenda items	154	129	179	255
Council appeals	38	21	38	49
Public Safety				
Building permits issued				
Single family new construction	549	535	799	1,310
Mobile homes	150	233	552	438
Commercial construction	407	436	492	552
Code Enforcement				
Cases closed	1,673	1,814	1,989	1,814
Highways and Streets				
Capital road improvements completed				
Number of roads	61	40	123	183
Total cost	\$ 7,935,241	\$ 8,222,377	\$ 13,347,399	\$ 16,188,960
Road maintenance completed				
Roadway patches/repairs	988	1,092	1,092	657
Roads graded, graveled or both	695	668	587	379
Maintenance overlays	21	13	34	32
Sanitation				
Sewerage inspection permits	1,695	1,593	1,658	1,657
Sewerage inspections	2,292	1,730	1,871	1,890
New systems installed	132	125	122	141
Health and Welfare				
Animal Services				
Number of animal intakes	6,749	6,412	5,891	6,300
Community Action Agency				
Number of households served	2,596	4,623	2,679	2,759
Culture and Recreation				
Tammany Trace Visitors	201,049	196,113	178,828	191,135
Kids Konnection Visitors	104,220	100,276	85,862	85,149

Note A : Sewerage Inspections began during 2003.

Note B : Information not readily available.

Note C: Information wasn't gathered prior to 2002.

Note D: Kids Connection opened in 2007.

Source: The various St. Tammany Parish Departments

**TABLE 19**

<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>	<b>2002</b>	<b>2001</b>
119	80	106	84	81	85
226	124	145	170	140	116
7	7	11	5	36	41
320	219	274	130	252	176
116	74	57	73	29	56
2,238	2,255	2,920	2,457	2,060	1,912
497	373	308	376	447	356
558	561	454	446	299	376
1,361	1,166	1,443	1,551	1,324	1,152
61	92	182	225	114	99
\$ 3,507,238	\$ 5,079,300	\$ 8,159,789	\$ 7,845,226	\$ 5,914,083	\$ 3,806,227
387	689	660	807	633	656
394	471	635	606	579	566
32	25	47	41	8	18
2,133	1,768	1,797	1,167	Note A	Note A
2,215	1,900	2,100	1,407	Note A	Note A
190	260	390	Note B	Note A	Note A
5,436	5,670	5,953	5,184	Note B	Note B
1,998	2,153	4,328	5,044	4,895	4,192
191,264	164,145	175,034	180,970	175,034	Note C
Note D	Note D	Note D	Note D	Note D	Note D

TABLE 20

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

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
General Government										
Legislative										
Vehicles	2	2	2	2	2	2	2	1	1	1
Executive										
Vehicles	9	8	8	10	14	7	7	6	5	5
Financial Administration										
Vehicles	1	1	1	1	5	1	1	1	1	1
Other-Unclassified										
Vehicles	22	22	25	26	27	27	25	21	20	13
Tractors	3	0	0	0	0	0	0	0	0	0
Trailers	4	4	4	6	0	0	0	0	0	0
Generators	1	1	1	1	0	3	3	2	2	0
Public Safety										
Vehicles	29	29	25	23	27	21	16	16	15	17
Trailers	5	5	4	6	6	0	0	0	0	0
Generators	6	6	2	2	2	0	0	0	0	0
Highways and Streets										
Vehicles	111	111	114	89	86	97	75	76	77	65
Dump Trucks	70	68	68	64	55	54	50	50	48	50
Motorgraders	11	11	11	11	11	11	11	12	12	12
Grade-alls	0	0	0	0	0	0	0	1	1	1
Tractors	66	60	60	58	55	57	53	55	54	49
Dozers	3	3	3	2	3	3	3	3	3	3
Excavators	57	57	57	57	53	53	50	55	49	46
Trailers	62	61	56	59	31	33	31	24	46	43
Generators	19	19	19	18	15	10	5	5	5	5
Sanitation										
Vehicles	10	16	20	14	10	7	7	7	7	6
Excavators	1	2	2	2	0	0	0	0	0	0
Trailers	5	5	4	2	0	0	0	0	0	0
Health and Welfare										
Vehicles	16	16	13	14	13	14	11	11	10	10
Trailers	12	12	11	7	0	0	0	0	0	0
Culture and Recreation										
Vehicles	17	17	22	16	8	14	21	14	11	8
Dump Trucks	1	1	1	1	0	0	0	0	0	0
Tractors	5	5	3	3	3	0	0	0	0	0
Excavators	1	0	0	0	0	0	0	0	0	0
Trailers	5	5	5	8	1	0	0	0	0	0

# 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**

**Members of the Parish Council  
St. Tammany Parish, Louisiana**

We have audited 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**, as of and for the year ended December 31, 2010, which collectively comprise **St. Tammany Parish, Louisiana's** basic financial statements and have issued our report thereon dated June 29, 2011. Our report was modified to include a reference to 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. Other auditors audited the financial statements of Fire Protection District No. 1, Fire Protection District No. 4, Fire Protection District No. 11, Fire Protection District No. 12, Fire Protection District No. 13, St. Tammany Parish Coroner, and Mosquito Abatement District No. 2, as described in our report on **St. Tammany Parish, Louisiana'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, we considered **St. Tammany Parish, Louisiana's** internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Parish's internal control over financial reporting.

*A deficiency in internal control* exists when the design of 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.



Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether **St. Tammany Parish, Louisiana's** financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of **St. Tammany Parish, Louisiana** in a separate letter dated June 29, 2011.

\* \* \* \* \*

This report is intended solely for the information and use of management, the St. Tammany Parish Council, others within the entity, the Louisiana State Department of Social Service (the designated State cognizant agency), the Legislative Auditor of the State of Louisiana, and Federal grantor agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



A Professional Accounting Corporation

June 29, 2011



**Report on Compliance With Requirements That Could Have a Direct and  
Material Effect on Each Major Program and on Internal Control Over  
Compliance in Accordance With OMB Circular A-133**

**Members of the Parish Council  
St. Tammany Parish, Louisiana**

**Compliance**

We have audited **St. Tammany Parish, Louisiana's** compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Parish's major federal programs for the year ended December 31, 2010. **St. Tammany Parish, Louisiana's** major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of **St. Tammany Parish, Louisiana's** management. Our responsibility is to express an opinion on **St. Tammany Parish, Louisiana's** compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about **St. Tammany Parish, Louisiana'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. Our audit does not provide a legal determination of **St. Tammany Parish, Louisiana's** compliance with those requirements.

In our opinion, **St. Tammany Parish, Louisiana** complied, in all material respects, with the 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, 2010.

## Internal Control Over Compliance

Management of **St. Tammany Parish, Louisiana** is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered **St. Tammany Parish, Louisiana's** internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Parish's internal control over compliance.

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

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

\*\*\*\*\*

This report is intended solely for the information and use of management, the St. Tammany Parish Council, others within the entity, the Louisiana State Department of Social Service (the designated State cognizant agency), the Legislative Auditor of the State of Louisiana, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



A Professional Accounting Corporation

June 29, 2011

**ST. TAMMANY PARISH, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For The Year Ended December 31, 2010**

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the basic financial statements of **St. Tammany Parish, Louisiana**.
2. No significant deficiencies were identified during the audit of the financial statements.
3. No instances of noncompliance material to the basic financial statements of **St. Tammany Parish, Louisiana** were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs were identified during the audit of the financial statements.
5. The auditor's report on compliance for the major federal award programs administered by **St. Tammany Parish, Louisiana** expresses an unqualified opinion.
6. Audit findings relative to the major federal award programs for **St. Tammany Parish, Louisiana** are reported in Part C of this Schedule.
7. A management letter was issued.
8. The programs tested as major programs included:

<u>PROGRAM</u>	<u>CFDA No.</u>
Community Development Block Grant ARRA Entitlement Grants (CDBG-R) (Recovery Act Funded)	14.253
Homelessness Prevention and Rapid Re-Housing Program (HPRP) (Recovery Act Funded)	14.257
Community Services Block Grant	93.569
Hazard Mitigation Grant (HMGP)	97.039

9. The threshold for distinguishing Types A and B programs was \$611,470.
10. **St. Tammany Parish, Louisiana** was determined to be a low-risk auditee.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS  
AUDIT**

None



**ST. TAMMANY PARISH, LOUISIANA**  
**SCHEDULE OF AUDITS PERFORMED BY OTHER ORGANIZATIONS**  
**For The Year Ended December 31, 2010**

None

**ST. TAMMANY PARISH, LOUISIANA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 2010**

Pass Through Grantor			
Federal Grantor	Fed Office	Program Title	CFDA #
U.S. DEPT. OF AGRICULTURE			
		<i>Rural Housing Preservation Grant</i>	10.433
U.S. DEPT. OF COMMERCE			
	Passed through Louisiana Department of Natural Resources -		
	NOAA Coastal Zone Management Administration Awards		11.419
	Passed through LA Governor's Office of Homeland Security and Emergency Preparedness -		
	Public Safety Interoperable Communications Grant Program		11.555
U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT			
	Supportive Housing Program		14.235
	CDBG - Economic Development Initiative		14.246
	Passed through LA Division of Administration -		
	CDBG - Economic Development Initiative		14.246
	CDBG - ARRA Entitlement Grants		14.253
	Passed through LA Dept. of Social Services -		
	CDBG - State's Program and Non-Entitlement Grants in Hawaii		14.228
	Emergency Shelter Grants Program		14.231
	Homeless Prevention and Rapid Re-housing Program - ARRA		14.257
U.S. DEPT. OF THE INTERIOR			
	BOEMRE Coastal Impact Assistance Program		15.426
	Passed through LA Dept. of Culture, Recreation and Tourism, Office of State Parks -		
	Outdoor Recreation - Acquisition, Development and Planning - Land and		
	Water Conservation Fund		15.916
U.S. DEPT. OF JUSTICE			
	Passed through Louisiana Commission on Law Enforcement -		
	Juvenile Accountability Incentive Block Grant		16.523
U.S. DEPT. OF TRANSPORTATION			
	FAA Airport Improvement Program		20.106
	FTA Federal Transit Capital Investment Grants		20.500
	FTA Federal Transit Formula Grants		20.507
	Passed through LA Dept. of Transportation and Development -		
	FAA Airport Improvement Program		20.106
	FTA Formula Grants for Other Than Urbanized Areas		20.509
	FHWA Highway Planning and Construction		20.205
	Passed through Louisiana Department of Culture, Recreation, and Tourism -		
	FHWA Recreational Trails Program		20.219
U.S. DEPT OF NATIONAL ENDOWMENT OF THE ARTS			
	Passed through Louisiana Department of Culture, Recreation and Tourism -		
	LDOA Special Initiatives Program - ARRA		45.025
SMALL BUSINESS ADMINISTRATION			
	Congressional Mandated Award		59.000
ENVIRONMENTAL PROTECTION AGENCY			
	Passed through The Lake Pontchartrain Basin Restoration Program FY 03 -		
	Water Quality Cooperative Endeavor Agreements		66.463
	Passed through the Gulf of Mexico Program -		
	Gulf of Mexico Program		66.475
U.S. DEPT. OF ENERGY			
	Energy Efficiency and Conservation Program - ARRA		81.128
	Passed through Louisiana Association of Community Action Partnerships -		
	Weatherization Assistance for Low-Income Persons		81.042
U.S. DEPT. OF HEALTH AND HUMAN SERVICES			
	Passed through Louisiana Department of Labor -		
	Community Services Block Grant		93.569
	Passed through Louisiana Association of Community Action Partnerships -		
	Low-Income Home Energy Assistance Program		93.568
	Passed through Louisiana Department of Health & Hospitals -		
	Strategic National Stockpile / Cities Readiness Initiative		93.069
U.S. DEPT. OF HOMELAND SECURITY			
	Passed through LA Governor's Office of Homeland Security and Emergency Preparedness -		
	State Domestic Preparedness Equipment Support Program		97.004
	Flood Mitigation Assistance		97.029
	Crisis Counseling		97.032
	Disaster Grants - Public Assistance (Presidentially Declared Disasters)		97.036
	Hazard Mitigation Grant Program		97.039
	Emergency Management Performance Grants		97.042
	Pre Disaster Mitigation		97.047
	Citizens Corps		97.053
	Interoperable Emergency Communications		97.055
	Severe Loss Repetitive Program		97.110
	Passed through the United Way -		
	Emergency Food and Shelter National Board Program		97.024

Note A A new ARRA grant in 2009 (400-16) was mistakenly not included on the 2009 Federal Grant Schedule. It is being added this year. There were cash receipts of \$14,250.00 in 2009 with \$6,487.20 of revenue and expenses, and a deferred revenue balance at 12/31/09 of \$7,762.80.

Total Grant Award	(Accrued) Unearned Revenue at 12/31/09	Cash Receipts	Revenue Recognized	Expenditures	(Accrued) Unearned at 12/31/10
\$ 262,527	\$ (4,240)	\$ 24,177	\$ 23,437	\$ 23,437	\$ (3,500)
70,520	(6,530)	44,075	38,586	38,586	(1,041)
236,840	-	236,833	236,833	236,833	-
188,810	(9,986)	82,912	85,251	85,251	(12,325)
3,630,090	(134,594)	1,525,447	1,946,566	1,946,566	(555,713)
29,010,030	(523,828)	2,545,357	487,260	487,260	1,534,269
297,377	-	82,839	115,732	115,732	(32,893)
541,562	(208,440)	224,326	15,886	15,886	-
31,700	(2,986)	16,133	20,505	20,505	(7,358)
600,000	-	410,755	444,714	444,714	(33,959)
1,845,300	(221,741)	311,980	90,239	90,239	-
125,000	(122,889)	92,071	(28,718)	(28,718)	(2,100)
20,000	(1,990)	10,000	10,000	10,000	(1,990)
419,187	-	4,310	8,195	8,195	(3,885)
516,889	(73,239)	76,191	2,952	2,952	-
10,587,463	(504,973)	2,288,333	2,025,503	2,025,503	(242,143)
22,063	(22,063)	22,289	430	430	(204)
1,072,444	(202,094)	660,708	544,578	544,578	(85,964)
1,224,400	-	118,800	118,800	118,800	-
90,385	-	-	75,306	75,306	(75,306)
19,000	7,763	4,750	12,513	12,513	- Note A
150,000	-	-	-	-	-
525,000	(41,226)	109,522	71,596	71,596	(3,300)
38,625	4,129	(4,129)	-	-	-
250,000	(19,242)	165,110	164,653	164,653	(18,785)
2,741,205	(76,649)	831,688	973,345	973,345	(218,306)
1339333	(42,268)	678148	673744	673744	(37,864)
4,851,136	(185,943)	2,184,564	2,017,543	2,017,543	(18,922)
81,482	28,437	-	1,950	1,950	26,487
976,016	-	137,619	224,486	224,486	(86,867)
4,340,702	119,088	58,412	-	-	177,500
10,000	4,419	-	-	-	4,419
221,231,044	(11,420,711)	6,347,835	5,474,828	5,474,828	(10,547,704)
15,589,418	(480,073)	3,260,221	3,912,020	3,912,020	(1,131,872)
201,251	(48,811)	79,180	103,873	103,873	(73,504)
672,684	-	6,634	6,634	6,634	-
3,000	-	-	-	-	-
78,389	-	-	52,549	52,549	(52,549)
1,066,657	-	387,861	387,895	387,895	(34)
132,198	470	42,210	42,680	42,680	-
<b>\$ 305,089,727</b>	<b>\$ (14,190,210)</b>	<b>\$ 23,067,161</b>	<b>\$ 20,382,364</b>	<b>\$ 20,382,364</b>	<b>\$ (11,505,413)</b>



**ST. TAMMANY PARISH, LOUISIANA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 2010**

**NOTE A**

**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 (CDBG), Disaster Grants – Public Assistance, and the Weatherization Assistance for Low-Income Persons Grant. Other Federal Assistance is received directly by the Parish, such as the Federal Transit Capital Investment Grants and the Coastal Impact Assistance Program Grants.

**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.

**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 included in the accompanying schedule represents an excess of expenditures over cash reimbursements received. Unearned revenue represents an excess of cash reimbursements over expenditures.

**NOTE C**

**SUB-RECIPIENTS**

During 2010, the Parish made payments to sub-recipients out of funds received under Community Development Block Grants and under the Juvenile Accountability Incentive Block Grant as follows:

<b>GRANTS</b>	<b>SUB-RECIPIENTS</b>	<b>AMOUNT</b>
Community Development Block Grant	City of Slidell	\$876,365
Community Development Block Grant	Renaissance Neighborhood Development Corp.	800,000
Community Development Block Grant	Volunteers of America of Greater N.O.	156,695
Community Development Block Grant	Delgado Community College	14,701
Community Development Block Grant	Neighborhood Housing Services of New Orleans	13,152
Juvenile Accountability Incentive Block Grant	Juvenile Drug Court for the 22 <sup>nd</sup> Judicial District Court	10,000
Total Payments to Sub-Recipients		<u>\$1,870,913</u>



## **ST. TAMMANY PARISH**

**DEPARTMENT OF FINANCE**

**P. O. Box 628**

**COVINGTON, LA 70434**

**PHONE: (985) 898-2513**

**FAX: (985) 898-5238**

**e-mail: [finance@stpgov.org](mailto:finance@stpgov.org)**

*Kevin Davis*

*Parish President*

**ST. TAMMANY PARISH, LOUISIANA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
For the Year Ended December 31, 2010**

**None**

