



Comprehensive Annual Financial Report

For the year ended
December 31, 2012

St. Tammany Parish,
Louisiana

COMPREHENSIVE ANNUAL FINANCIAL REPORT

ST. TAMMANY PARISH COVINGTON, LOUISIANA

FOR FISCAL YEAR ENDED
DECEMBER 31, 2012



Patricia P. Brister
Parish President

Parish Council Members

District 1	Marty Dean	District 8	Chris Canulette
District 2	F. Dennis Sharp	District 9	E.L. Bellisario
District 3	James A. Thompson	District 10	Maureen O'Brien
District 4	R. Reid Falconer	District 11	Steve Stefancik
District 5	Marty Gould	District 12	Jerry Binder
District 6	Richard E. Tanner	District 13	Richard Artigue
District 7	Jacob B. Groby, III	District 14	Thomas J. Smith

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



**ST. TAMMANY PARISH GOVERNMENT
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2012**

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INTRODUCTORY SECTION





Pat Brister
Parish President

St. Tammany Parish Government

Department of Finance

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Covington, LA 70434
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June 25, 2013

To the Citizens of St. Tammany Parish and 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, 2012.

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 CPAs & Business Advisors, a firm of licensed certified public accountants, has issued a qualified opinion on the aggregate discretely presented component units due to the disclaimer of opinion issued by the St. Tammany Parish Coroner's auditors. LaPorte issued an unqualified opinion on all other opinion units. 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 Tamanend, a famous Delaware Indian chief renowned for his virtue and other saintly qualities, dubbed St. Tammany, the patron saint of America, by his admirers. St. Tammany Parish is located in southeast Louisiana and encompasses 854 square miles.

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

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

The annual budgets, both operating and capital, serve as the foundation for the Parish's financial planning and control. All departments of St. Tammany Parish are required to submit requests for appropriation to the Finance Department by the 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 ten 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.

The St. Tammany Composite Growth Index showed a large jump in the fourth quarter of 2012 due to the 10.4% increase in total sales. The 12-month growth rate was 1.7% as compared to 2011. Commercial building permits were down by 19.3%, as compared to 2011, while electric customer count, single-family building permits, and Parish total sales were up by 1.1%, 17.9%, and 4.9%, respectively as compared to 2011. The unemployment rate in our Parish remains lower than the average for the state and the nation.

Source: St. Tammany Economic Development Foundation

Long-term Financial Planning

Unassigned fund balance in the General Fund (64.7 percent of revenues and 76.5 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, the fund balance has not suffered due to our Administration's dedication to using resources as efficiently and effectively as possible.

St. Tammany Parish has taken some very important steps to insure our economic development continues the growth that has occurred over the past 10 years. We have restructured funding sources to increase the amount of capital that can be devoted to economic development projects without introducing new taxes. With the creation of a new Economic Development Department under Parish Government and the consolidation of our Planning and Permitting Departments to create our Department of Development, we can streamline services to the public and increase focus on the following areas: business retention and expansion, site development, new business attraction, and partner collaboration. With this long term, sustainable, and bold vision for economic development we believe that St. Tammany Parish will continue to grow and prosper well into the future.

Major Initiatives

Over the next year we will continue to concentrate on the following initiatives:

- Mental Health initiatives continue to be a focus for Parish Government. Our citizens have shown a tremendous response to the mental health programs provided across the Parish and our goal is to enhance those programs to better serve our residents. In support of that initiative, a second federally qualified health center opened in Covington, LA in June of 2013. This clinic provides a full spectrum of services to residents of western St. Tammany similar to those currently provided on the east side of the parish.
- The Parish assisted with the transition of the former Southeast Louisiana Hospital to allow a private provider to assume operations of the facility.

Northlake Behavioral Health Systems has worked hand in hand with the Parish to ensure the services that are so crucial to many of our residents will remain available to those who need them most.

- The Parish will continue to improve water quality in bayous across the southern part of the parish.
- Implementation of a parish-wide environmental mitigation plan is continuing. The goal is to protect wetlands along our coast and major stream channels throughout the parish in order to protect our natural resources and prevent flooding of our developed areas.
- Economic Development continues to be another major focus at this time. Several public/private partnerships are underway to bring needed developments to our area. By using such public/private partnerships, we are now in discussions to create a Cultural Arts District which will bring the St. Tammany Children's Museum, a performing arts center, nature paths, and other cultural amenities to one site for residents and visitors to enjoy. By working with the private sector, we can better guide the growth within our Parish to ensure infrastructure needs are met and are well planned. Guided development of our parish will enhance the natural qualities that make our area unique and desirable.

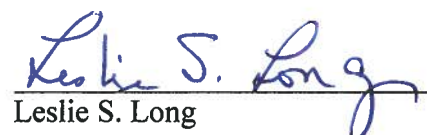
Acknowledgements

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, 2011. 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.

Respectfully submitted,


Beverly B. Gariepy
Chief Financial Officer


Leslie S. Long
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, 2011

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.



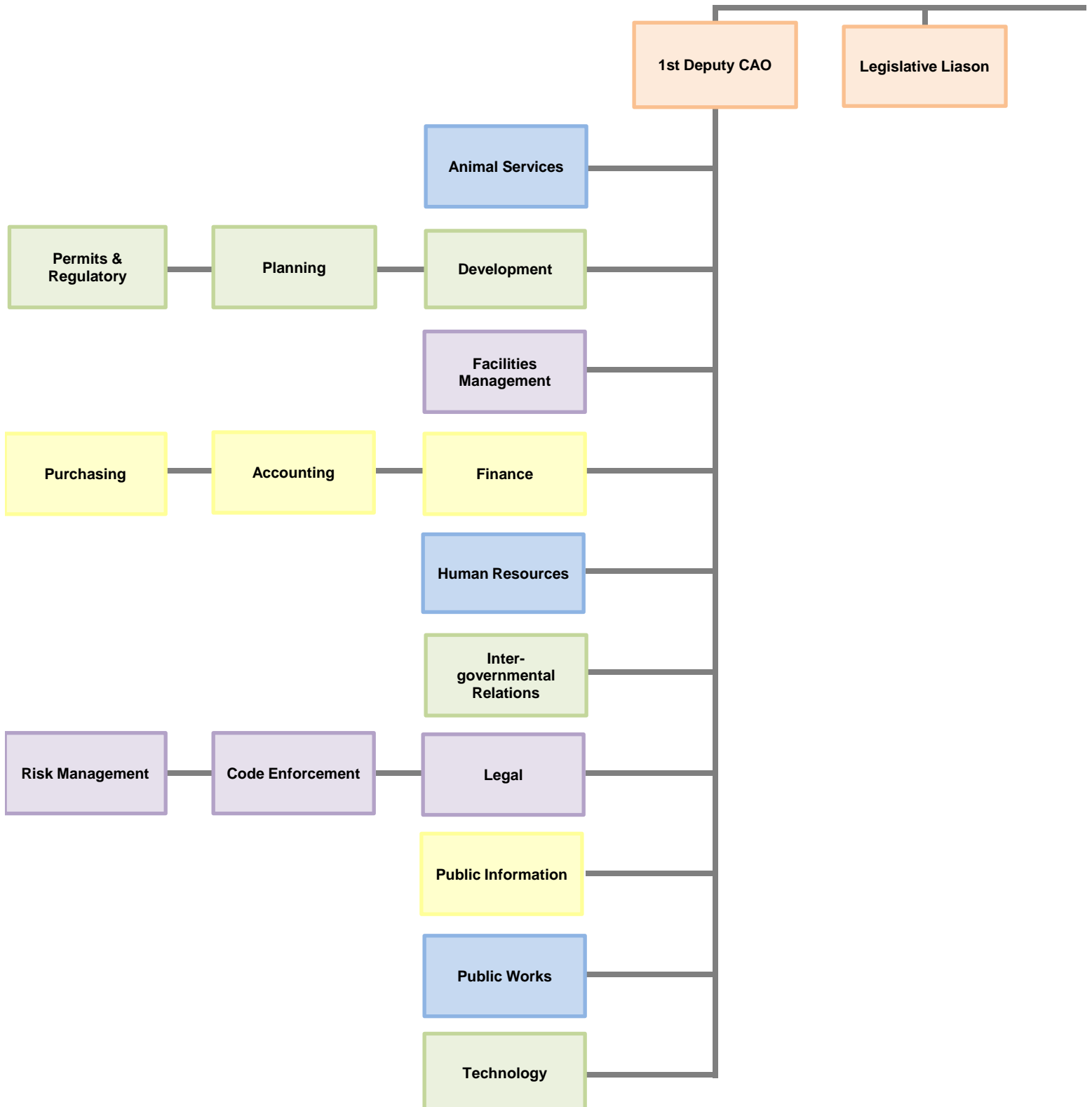
Christopher P. Morrell

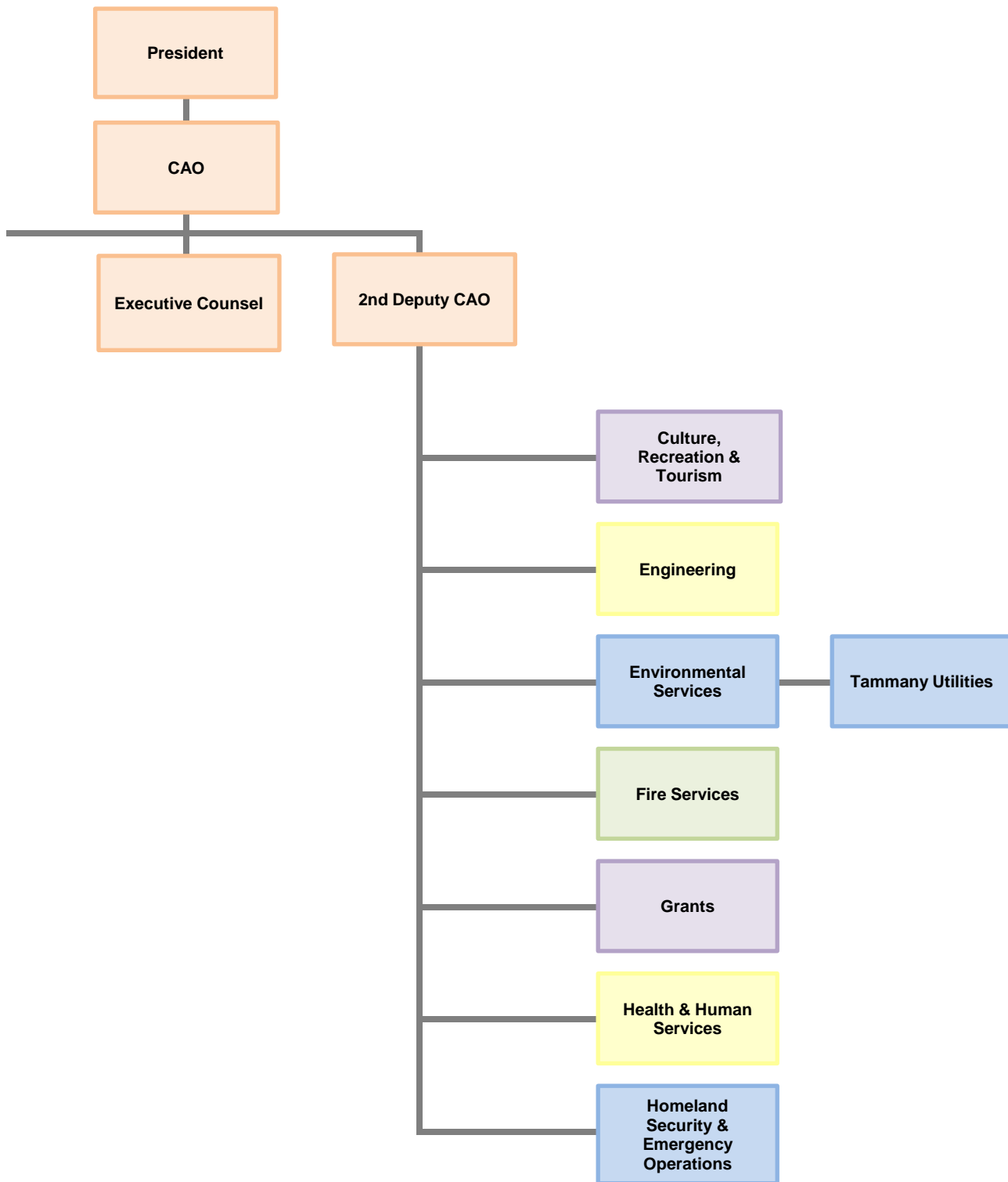
President

Jeffrey R. Enen

Executive Director

**ST. TAMMANY PARISH
EXECUTIVE BRANCH
2012 ORGANIZATIONAL CHART**





ST. TAMMANY PARISH GOVERNMENT PRINCIPAL OFFICIALS

As of December 31, 2012

President

Patricia P. Brister

Parish Council Members

Marty Dean	District 1
F. Dennis Sharp	District 2
James A. Thompson	District 3
R. Reid Falconer	District 4
Marty Gould	District 5
Richard E. Tanner	District 6
Jacob B. Groby, III	District 7
Chris Canulette	District 8
E.L. Bellisario	District 9
Maureen O'Brien	District 10
Steve Stefancik	District 11
Jerry Binder	District 12
Richard Artigue	District 13
Thomas J. Smith	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, 2012, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements as listed in the accompanying table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the following discretely presented component units which represent 71%, 75%, and 72%, respectively, of the assets, net position, 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; Recreation District No. 1, Recreation District No. 12, St. Tammany Parish Coroner; St. Tammany Parish Development District, 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinion

The auditors for the St. Tammany Parish Coroner (the Coroner) have disclaimed an opinion on the Coroner's financial statements for the year ended December 31, 2012. The Coroner's financial activities are included in St. Tammany Parish, Louisiana's basic financial statements as a discretely presented component unit and represent 11%, 13%, and 9% of the assets, net position, and revenues, respectively of St. Tammany Parish, Louisiana's aggregate discretely presented component units.

Qualified Opinion

In our opinion, except for the possible effects of the matter discussed in the "Basis for Qualified Opinion" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate discretely presented component units for St. Tammany Parish, Louisiana, as of December 31, 2012, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified 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, each major fund, and the aggregate remaining fund information of St. Tammany Parish, Louisiana as of December 31, 2012 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 17 through 27 and 80 through 85 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise 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 schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements.

The 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 the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2013 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.



A Professional Accounting Corporation
June 25, 2013

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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, 2012. 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 Parish's assets and deferred outflows of resources exceeded liabilities at the close of the most recent fiscal year by \$485,229,486 (*net position*). Of this amount, \$23,813,902 (*unrestricted net position*) may be used to meet the Parish's ongoing obligations to citizens and creditors.
- The Parish's total net position increased by \$29,145,028. Parish revenues decreased by 4%, while expenses decreased by 7.6%.
- As of the close of the current fiscal year, St. Tammany Parish's governmental funds reported combined ending fund balances of \$159,229,955, a decrease of \$10,122,252 in comparison with the prior year. Approximately 80% of this total amount, or \$126,707,800, constitutes restricted fund balance, which can only be used for specific purposes.
- At the end of the current fiscal year, unrestricted fund balance for the general fund was \$8,410,804, or approximately 76% of total general fund expenditures.

Overview of the Financial Statements

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

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

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

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

Both of the government-wide financial statements distinguish functions of the Parish that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Parish include general government, public safety, highways and streets, sanitation, health and welfare, culture and recreation, 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 legally separate organizations. Twenty-three of these organizations are ones in which the Parish is financially accountable. These *component units* include fire protection districts, the Parish Coroner, a development district, the Parish Library, a mosquito abatement district, recreation districts, sewer districts, and water districts. An additional seven fire protection districts have been included because management feels it would be misleading to exclude them. Financial information for these component units is reported separately from the financial information presented for the primary government. The government-wide financial statements can be found on pages 31-33 of this report.

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

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

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

The Parish maintains eighty-eight 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 governmental funds are combined into a single, aggregated presentation. Individual fund

data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

The Parish adopts annual appropriated budgets, either operating or capital, for all governmental funds. 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 34-38 of this report.

Proprietary funds. The Parish maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Parish uses two enterprise funds, one to account for 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, 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 fund statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for 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 39-42 of this report.

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

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 47-78 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 80-89 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 92-183 of this report.

Government-wide Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. In the case of St. Tammany Parish, assets and deferred outflows of resources exceeded liabilities by \$485,229,486 at the close of the most recent fiscal year.

The largest portion of the Parish's net position (68.9%) 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 capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The second largest portion of the Parish's net position (26.2%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$23,813,902 is unrestricted and may be used to meet the Parish's ongoing obligations to citizens and creditors.

	St. Tammany Parish Government's Net Position (1)					
	Governmental Activities		Business-type Activities		Total	
	2012	2011	2012	2011	2012	2011
Current and other assets	\$240,238,263	\$245,530,856	\$13,678,947	\$12,289,247	\$ 253,917,210	\$257,820,103
Capital assets, net	406,940,413	371,599,455	42,611,544	46,695,756	449,551,957	418,295,211
Total assets	647,178,676	617,130,311	56,290,491	58,985,003	703,469,167	676,115,314
Total deferred outflows of resources	572,755	681,851	-	-	572,755	681,851
Long-term liabilities outstanding	120,802,867	126,348,577	42,140,586	41,812,886	162,943,453	168,161,463
Other liabilities	53,556,234	49,836,423	2,312,749	2,714,821	55,868,983	52,551,244
Total liabilities	174,359,101	176,185,000	44,453,335	44,527,707	218,812,436	220,712,707
Net position:						
Net Investment in capital assets	333,715,876	298,454,992	470,958	4,882,870	334,186,834	303,337,862
Restricted	123,434,753	126,476,351	3,793,997	3,706,454	127,228,750	130,182,805
Unrestricted	16,241,701	16,695,819	7,572,201	5,867,972	23,813,902	22,563,791
Total net position	\$473,392,330	\$441,627,162	\$11,837,156	\$14,457,296	\$485,229,486	\$456,084,458

(1) Restated for implementation of GASB 65.

The Parish's overall net position increased \$29,145,028 from the prior fiscal year. The reasons for this overall increase are discussed in the following sections for governmental activities and business-type activities.

Governmental activities. Governmental activities increased the Parish's net position by \$26,216,675.

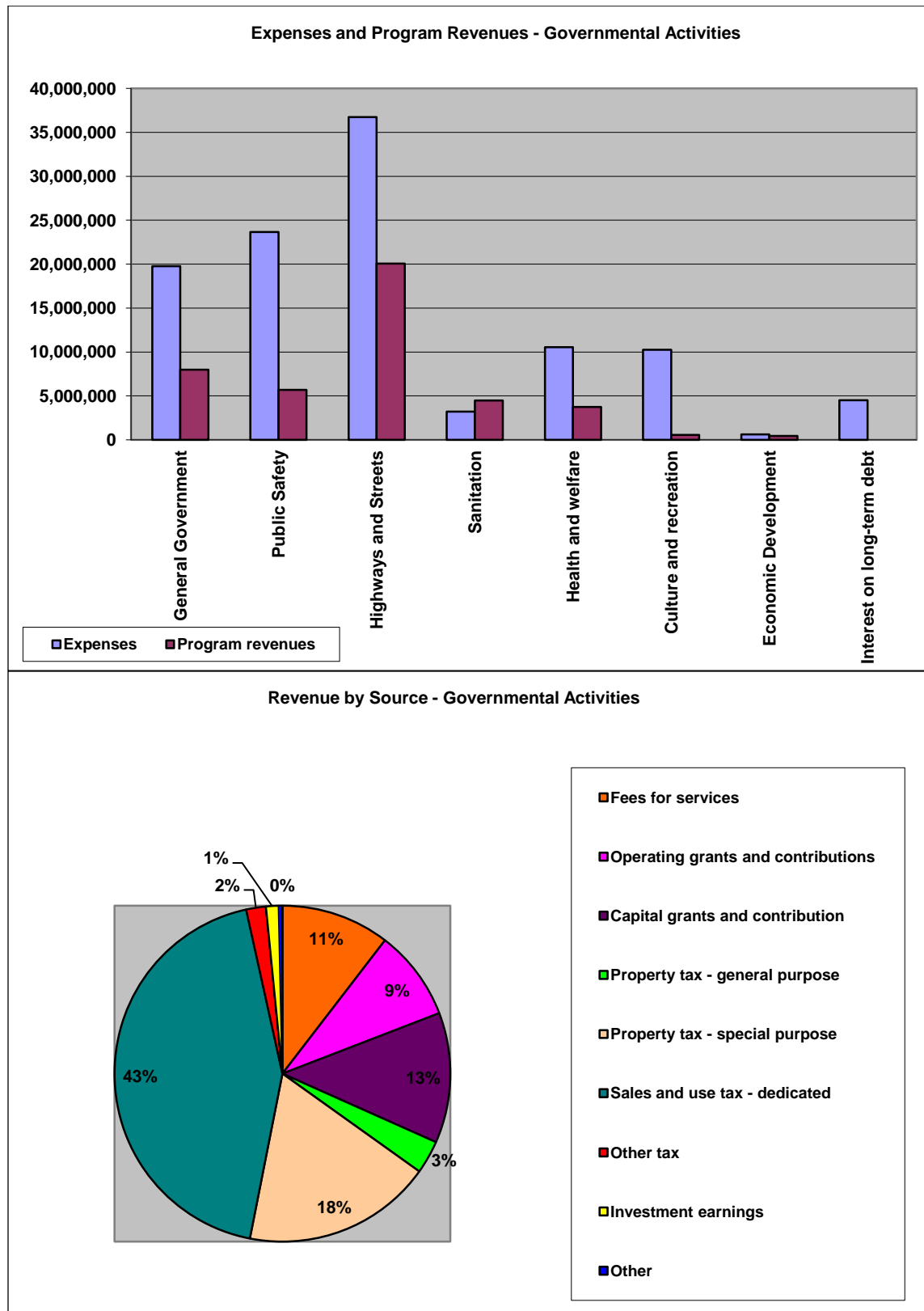
Key elements of this increase are as follows:

St. Tammany Parish's Changes in Net Position (1)						
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2012</i>	<i>2011</i>	<i>2012</i>	<i>2011</i>	<i>2012</i>	<i>2011</i>
<i>Revenues:</i>						
<i>Program revenues:</i>						
Charges for services	\$14,151,936	\$15,618,976	\$12,394,321	\$11,589,268	\$26,546,257	\$27,208,244
Operating grants and contributions	11,778,395	21,455,458	-	-	11,778,395	21,455,458
Capital grants and contributions	16,998,860	21,005,804	2,233,075	165,221	19,231,935	21,171,025
<i>General Revenues:</i>						
Property taxes	29,027,182	26,930,072	-	-	29,027,182	26,930,072
Sales and use tax	58,869,911	54,711,026	-	-	58,869,911	54,711,026
Other taxes	2,573,323	2,209,937	-	-	2,573,323	2,209,937
State revenue sharing	287,321	286,557	-	-	287,321	286,557
Federal payments in lieu of Ad valorem	35,543	46,065	-	-	35,543	46,065
Sale of revoked property	113,500	20,000	-	-	113,500	20,000
Other	1,684,416	2,386,794	92,338	109,112	1,776,754	2,495,906
Total revenues	135,520,387	144,670,689	14,719,734	11,863,601	150,240,121	156,534,290
<i>Expenses:</i>						
General government	19,777,480	19,931,285	-	-	19,777,480	19,931,285
Public safety	23,665,792	33,548,559	-	-	23,665,792	33,548,559
Highways and streets	36,737,940	38,321,722	-	-	36,737,940	38,321,722
Sanitation	3,200,714	1,478,697	-	-	3,200,714	1,478,697
Health and welfare	10,547,450	10,926,489	-	-	10,547,450	10,926,489
Culture and recreation	10,247,857	9,671,399	-	-	10,247,857	9,671,399
Economic development	619,167	676,727	-	-	619,167	676,727
Interest on long-term debt	4,507,312	4,755,122	-	-	4,507,312	4,755,122
Property management	-	-	657,134	779,943	657,134	779,943
Utility operations	-	-	11,134,247	10,925,013	11,134,247	10,925,013
Total expenses	109,303,712	119,310,000	11,791,381	11,704,956	121,095,093	131,014,956
Increase (decrease) in net position before transfers	26,216,675	25,360,689	2,928,353	158,645	29,145,028	25,519,334
Transfers	5,548,493	(638,637)	(5,548,493)	638,637	-	-
Increase (decrease) in net assets	31,765,168	24,722,052	(2,620,140)	797,282	29,145,028	25,519,334
Net position – Beginning of the Year	441,627,162	416,905,110	14,457,296	13,660,014	456,084,458	430,565,124
Net position – End of the Year	\$473,392,330	\$441,627,162	\$11,837,156	\$14,457,296	\$485,229,486	\$456,084,458

(1) Restated for implementation of GASB 65.

Revenues decreased by 6.3%, while expenses decreased by 8.4%. The decrease in expenses is due to the net effect of the decrease in Hurricane Katrina related expenses

recorded in 2011, along with an increase in expenses related to the Statewide Flood Control Grant and the Coastal Impact Assistance Grant.



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

- Transportation and drainage impact fees decreased by 63%, or \$2,128,955.
- Operating grants and contributions decreased by 45%, or \$9,677,063, which is in large part due to beginning the close out process for grants from FEMA related to Hurricane Katrina in 2011.
- Capital grants and contributions decreased by 19%, or \$4,006,944. St. Tammany Parish had a decrease in the flood hazard mitigation grant, the homeowners match for the flood hazard mitigation grant, and capital outlay. This decrease was slightly offset by increases in the CDBG Disaster Recovery grant, the Statewide Flood control grant and the Coastal Impact Assistance grant.
- The above listed decreases were slightly offset by increases in both ad valorem tax and sales and use tax, which amounted to \$2,097,110 and \$4,158,885, respectively.

Business-type activities. Business-type activities increased St. Tammany Parish's net position by \$2,928,353. Expenses increased by less than one percent, while revenues increased by 24%. The increase in revenue is primarily due to the donation by developers of several sewer and water systems to Tammany Utilities for operations.

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

Beginning in 2013, all of the activity for the St. Tammany Parish State Complex will be accounted for in an Internal Service Fund. During 2012, the State did not renew the lease for space in the building and the Parish relocated several departments into the building, therefore all operations of the building will be better accounted for in an internal service fund.

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.

At the end of the current fiscal year, the Parish's governmental funds reported combined ending fund balances of \$159,229,955, a decrease of \$10,122,252 in comparison with the prior year. Approximately 80% of this total amount, or \$126,707,800, constitutes *restricted fund balance*, which is available for spending for specific purposes. Another 15%, or \$24,097,913, constitutes *committed fund balance*, which can only be used for specific purposes as directed by the Parish Council. The Parish has \$8,410,804, or 5%, in *unassigned fund balance*. This represents the residual classification for the general fund. The remainder of the fund balance is *Nonspendable fund balance* which is amounts that are not in spendable form because they are prepaid items. For details on the specific purposes that the restricted and committed fund balances can be spent on, see Note IV.L. on page 71 of this report.

The General Fund is the chief operating fund of St. Tammany Parish. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$8,410,804. 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 76% of total General Fund expenditures.

The fund balance of the Parish's General Fund increased by \$2,009,798, or 31%. Revenues increased by 4.9%, while expenditures decreased by 8.6%. Ad valorem revenue increased by \$321,028, or 8%, and License revenue increased by \$175,990, or 5.5%. The decrease in expenditures is primarily due to the adjustment of the amount charged for Parish Administration to the General Fund based on actual expenditures.

The change in fund balance in the Parish Road Maintenance Fund is due to an increase in sales tax revenue for 2012. As excess funds are identified, additional appropriations are made in the following year for projects listed in the five year capital improvement budget. Once the Council approves the appropriation, the Parish Road Maintenance Fund will recognize a less proportionate share of the sales tax revenue and the capital project fund will recognize a greater proportionate share.

The Capital Street Improvements-General Fund showed a decrease in fund balance due to the continued construction on major capital projects that were funded in prior years.

The change in fund balance for non-major special revenue funds is primarily due to increases in three funds. The Drainage Maintenance Fund appropriates funds every year for projects in each of the 14 Districts. Projects are not started until enough funds have been appropriated for the entire project. The Public Health fund received a transfer from two internal service funds that were used for accounting for building operations of two buildings. All of the assets and liabilities were transferred to the Public Health Fund as of December 31, 2012 since the operation of these buildings will be accounted for in this fund in 2013. In addition, operating costs for the Parking Garage were budgeted in the Justice Complex fund in 2012 and this project was not complete at the end of the year.

Non-major capital project funds showed a decrease in fund balance mainly due to 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 position of the Utility Operations Fund amounted to \$7,572,201. The total change in net position, from the prior year, was an increase of \$2,715,132, which is primarily due to the donation of several sewer and water systems for operations.

The change in net position in the St. Tammany Parish State Complex Fund as compared to the prior year was due to this building being accounted for in an internal service fund in 2013. All of the assets and liabilities were transferred as of the end of the fiscal year. As stated earlier, the State of Louisiana did not renew their lease and the Parish now occupies that space. The activity for this building will be better accounted for in an internal service fund in 2013.

General Fund Budgetary Highlights

The difference between the original operating budget and the final amended budget includes an increase of less than 1%, in appropriations and no change in budgeted revenue.

There was a 16.2% difference in the final amended budget for expenditures and actual results. The majority of this difference is due to the reduced Parish Administration charge in the General Fund, as previously discussed. The 4.4% difference in budgeted revenue and actual results was due to the net effect of an increase in occupation licenses, insurance licenses, and fines and a decrease in permit revenue.

Capital Asset and Debt Administration

Capital Assets. St. Tammany Parish's capital assets for governmental and business type activities as of December 31, 2012, amount to \$449,551,957 (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 7.5%, or \$31,256,746. There was a \$35,340,958 increase for governmental activities while business-type activities had a \$4,084,212 decrease due to the transfer of assets from business-type activities to governmental-type activities as previously discussed.

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

- The South Central Park and Ride construction was completed.
- At the Justice Center, construction was completed on the enclosed elevator and parking garage is almost complete.
- Construction was completed on four large drainage related projects and was almost complete on a fifth drainage project.
- Construction was completed for the Covington By-Pass road project.

St. Tammany Parish's Capital Assets (net of depreciation)						
	Governmental Activities		Business-type Activities (1)		Total	
	2012	2011	2012	2011	2012	2011
Land	\$49,673,867	\$47,713,625	\$ 575,567	\$ 575,567	\$50,249,434	\$48,289,192
Construction in progress	14,439,686	14,809,807	460,200	562,662	14,899,886	15,372,469
Buildings	75,449,345	66,553,673	11,726	3,686,081	75,461,071	70,239,754
Improvements	12,037,348	10,467,793	44,228	196,020	12,081,576	10,663,813
Water/sewer systems	76,390	53,135	-	-	76,390	53,135
Vehicles	701,381	623,073	112,827	51,094	814,208	674,167
Machinery/equipment	5,324,213	4,432,589	267,570	224,850	5,591,783	4,657,439
Office/other equipment	3,859,320	3,605,404	-	286,472	3,859,320	3,891,876
Infrastructure:						
Land & improvements	31,915,587	24,687,257	-	-	31,915,587	24,687,257
Construction in progress	17,812,865	14,415,421	-	-	17,812,865	14,415,421
Roads	175,074,992	170,161,634	-	-	175,074,992	170,161,634
Sewer equipment	-	-	26,284,606	26,539,816	26,284,606	26,539,816
Water equipment	-	-	14,854,820	14,573,194	14,854,820	14,573,194
Other	20,575,419	14,076,044	-	-	20,575,419	14,076,044
Total	\$406,940,413	\$371,599,455	\$42,611,544	\$46,695,756	\$449,551,957	\$418,295,211

(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.D. on pages 60-62 of this report.

The Parish receives a sales tax dedicated for road and drainage improvements. This revenue allows for a variety of road improvement projects to be completed during a year. At the end of 2012, construction in progress for road improvement projects and other infrastructure totaled \$17,812,865. Road improvement and other infrastructure projects completed during the current year totaled \$18,986,233.

Long-term debt. At the end of the current fiscal year, the Parish had total bonded debt outstanding of \$130,410,586, of which \$14,335,000 is backed by ad valorem tax, \$70,530,000 is backed by sales tax revenue, \$3,405,000 is back by general revenues of the Parish, and \$42,140,586 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 2012 is related to governmental activities except for \$42,140,586 outstanding in Utility Revenue Bonds.

The Parish's total debt decreased by \$5,424,900, or 3.2%, during the current fiscal year. The Parish issued utility revenue bonds in the amount of \$332,700 to fund capital improvements for the Utility Operations.

St. Tammany Parish Government's Outstanding Debt		
	2012	2011
<u>Governmental Activities</u>		
General Obligation Bonds	\$14,335,000	\$15,090,000
Sales Tax Bonds	70,530,000	75,705,000
Unamortized Premium on Bonds	1,757,584	1,962,724
Community Disaster Loan	12,231,219	12,231,219
Revenue Bonds	3,405,000	3,610,000
Compensated Absences	3,809,056	3,820,406
Impact Fee Credits	9,411,978	9,417,166
Claims payable	2,553,250	2,553,250
Health Plan Payable-Retirees	2,769,780	2,165,702
	<u>120,802,867</u>	<u>126,555,467</u>
<u>Business-type Activities</u>		
Utility Revenue Bonds	42,140,586	41,812,886
Total Primary Government Debt	\$162,943,453	\$168,368,353

Additional information on the Parish's long-term debt can be found in Note IV.J. on pages 68-70 of this report.

Economic Factors and Next Year's Budgets and Rates

- Retail sales continued to rise by increasing 4.9% from the prior year.
- New single-family building permits increased by 17.9%, although commercial permits are down by 19.3%.
- Unemployment rates remained virtually unchanged with an decrease of .6%, while new business starts increased by only 1.1%.

Source: St. Tammany Economic Development Foundation

All of these factors were considered in preparing the St. Tammany Parish Government's budget for the 2013 fiscal year. The 2013 budget amounted to a 2.1% decrease from the 2012 budget. This decrease is the net effect of a 2.5% decrease in the operating budget and a 2.0% increase in the capital budget. We are staying vigilant in our efforts to keep costs down and monitor revenue streams while providing the best possible services to our citizens.

Requests for Information

This financial report is designed to provide a general overview of St. Tammany 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



ST. TAMMANY PARISH, LOUISIANA
Statement of Net Position
December 31, 2012

	PRIMARY GOVERNMENT			COMPONENT UNITS	TOTAL
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL		
ASSETS					
Cash and cash equivalents	\$ 80,994,343	\$ 4,554,593	\$ 85,548,936	\$ 32,743,352	\$ 118,292,288
Investments	91,000,854	4,527,603	95,528,457	21,181,815	116,710,272
Receivables (net of allowances for uncollectibles)	58,481,566	789,595	59,271,161	58,775,690	118,046,851
Due from primary government/component units	51,626	-	51,626	13,930,649	13,982,275
Inventory	-	-	-	1,572,921	1,572,921
Prepaid items	60,019	-	60,019	584,570	644,589
Restricted assets	9,647,735	3,793,997	13,441,732	2,534,594	15,976,326
Other assets	2,120	13,159	15,279	25,352	40,631
Capital assets:					
Land, improvements and construction in progress	113,842,005	1,035,767	114,877,772	13,409,432	128,287,204
Other capital assets, net of depreciation	293,098,408	41,575,777	334,674,185	78,910,859	413,585,044
TOTAL ASSETS	647,178,676	56,290,491	703,469,167	223,669,234	927,138,401
DEFERRED OUTFLOWS OF RESOURCES					
Deferred charges on refundings	572,755	-	572,755	480,337	1,053,092
TOTAL DEFERRED OUTFLOWS OF RESOURCES	572,755	-	572,755	480,337	1,053,092
LIABILITIES					
Accounts, salaries and other payables	30,125,200	409,125	30,534,325	4,372,297	34,906,622
Payable from restricted assets	-	-	-	118,829	118,829
Due to primary government/component units	13,835,162	-	13,835,162	147,113	13,982,275
Unearned revenues	4,734,507	-	4,734,507	89,726	4,824,233
Other liabilities	2,184,653	1,076,680	3,261,333	103,137	3,364,470
Interest payable	2,676,712	826,944	3,503,656	483,105	3,986,761
Non-current liabilities:					
Due within one year	8,434,390	5,000	8,439,390	5,961,486	14,400,876
Due in more than one year	112,368,477	42,135,586	154,504,063	32,125,044	186,629,107
TOTAL LIABILITIES	174,359,101	44,453,335	218,812,436	43,400,737	262,213,173
NET POSITION					
Net Investment in capital assets	333,715,876	470,958	334,186,834	59,621,451	393,808,285
Restricted for:					
Roads, Bridges and Drainage	71,885,044	-	71,885,044	-	71,885,044
Drainage	10,908,794	-	10,908,794	-	10,908,794
Capital projects	4,518,790	327,920	4,846,710	1,097,734	5,944,444
Debt service	9,647,735	3,466,077	13,113,812	4,909,159	18,022,971
Other purposes	26,474,390	-	26,474,390	180,446	26,654,836
Unrestricted	16,241,701	7,572,201	23,813,902	114,940,044	138,753,946
TOTAL NET POSITION	\$ 473,392,330	\$ 11,837,156	\$ 485,229,486	\$ 180,748,834	\$ 665,978,320

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH, LOUISIANA
Statement of Activities
For the Year Ended December 31, 2012

		Program Revenues		
			Operating	Capital Grants
		Charges for	Grants and	and
	Expenses	Services	Contributions	Contributions
Governmental Activities				
General government	\$ 19,777,480	\$ 7,167,372	\$ 772,332	\$ 36,202
Public safety	23,665,792	1,485,568	2,643,194	1,554,233
Highways and streets	36,737,940	2,803,681	4,362,584	12,893,530
Sanitation	3,200,714	2,221,511	16,713	2,235,746
Health and welfare	10,547,450	297,531	3,429,546	-
Cultural and recreation	10,247,857	28,641	291,898	247,787
Economic development	619,167	147,632	262,128	31,362
Interest on long-term debt	4,507,312	-	-	-
Total Governmental Activities	109,303,712	14,151,936	11,778,395	16,998,860
Business-type Activities				
Property management	657,134	716,454	-	-
Water/Sewer	11,134,247	11,677,867	-	2,233,075
Total Business-type Activities	11,791,381	12,394,321	-	2,233,075
Total Primary Government	\$ 121,095,093	\$ 26,546,257	\$ 11,778,395	\$ 19,231,935
Component Units				
Total Component Units	\$ 75,863,349	\$ 7,163,412	\$ 847,287	\$ 117,821

General Revenues

Property taxes, general (Ad valorem, parcel fees etc.)
Property taxes, special purpose (Ad valorem, parcel fees, etc.)
Sales and use taxes
Franchise taxes
Hotel/Motel tax
Timber severance tax
Mineral severance tax
Alcohol tax
Cigarette paper tax
Gaming revenue tax
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

Transfers

Total general revenues and transfers

Change in net position

Net position - beginning, as previously reported

Impact of implementation of GASB 65, see Note III

Net position - beginning, as adjusted

Net position - ending

The accompanying notes are an integral part of this statement.

STATEMENT B

Net (Expenses) Revenues and Changes in Net Position - Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (11,801,574)	\$ -	\$ (11,801,574)	\$ -
(17,982,797)	-	(17,982,797)	-
(16,678,145)	-	(16,678,145)	-
1,273,256	-	1,273,256	-
(6,820,373)	-	(6,820,373)	-
(9,679,531)	-	(9,679,531)	-
(178,045)	-	(178,045)	-
(4,507,312)	-	(4,507,312)	-
(66,374,521)	-	(66,374,521)	-
-	59,320	59,320	-
-	2,776,695	2,776,695	-
-	2,836,015	2,836,015	-
(66,374,521)	2,836,015	(63,538,506)	-
-	-	-	(67,734,829)
4,335,894	-	4,335,894	-
24,691,288	-	24,691,288	55,218,599
58,869,911	-	58,869,911	-
1,912,709	-	1,912,709	-
269,707	-	269,707	317,001
87,446	-	87,446	-
13,437	-	13,437	-
60,306	-	60,306	-
11,478	-	11,478	-
218,240	-	218,240	-
-	-	-	769,959
287,321	-	287,321	1,555,064
35,543	-	35,543	-
1,634,416	92,338	1,726,754	228,497
113,500	-	113,500	-
50,000	-	50,000	-
-	-	-	15,235,572
-	-	-	2,280,270
5,548,493	(5,548,493)	-	-
98,139,689	(5,456,155)	92,683,534	75,604,962
31,765,168	(2,620,140)	29,145,028	7,870,133
442,282,371	15,120,819	457,403,190	172,878,701
(655,209)	(663,523)	(1,318,732)	-
441,627,162	14,457,296	456,084,458	172,878,701
\$ 473,392,330	\$ 11,837,156	\$ 485,229,486	\$ 180,748,834

ST. TAMMANY PARISH, LOUISIANA
Balance Sheet
Governmental Funds
December 31, 2012

	(Major Funds)			
	010, 012 General Fund	013 St. Tammany Parish Library	015 Parish Road Maintenance	034 St. Tammany Parish Jail
ASSETS				
Cash and cash equivalents	\$ 3,406,417	\$ 459,958	\$ 7,145,348	\$ -
Investments	2,417,123	-	9,538,051	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	4,142,044	8,506,706	-	-
Sales tax	-	-	7,342,665	1,945,454
Other	1,561,841	144,361	509,653	-
Due from other funds	-	-	-	-
Due from component units	46,692	-	-	-
Prepaid items	5,511	-	210	-
Restricted assets	-	-	-	-
TOTAL ASSETS	\$ 11,579,628	\$ 9,111,025	\$ 24,535,927	\$ 1,945,454
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ 1,787,129	\$ 534,621	\$ 604,098	\$ 1,945,454
Due to other funds	-	-	-	-
Due to component units	-	8,558,878	-	-
Deferred revenue	52,400	-	347,807	-
Other liabilities	1,323,784	17,526	28,500	-
Total Liabilities	<u>3,163,313</u>	<u>9,111,025</u>	<u>980,405</u>	<u>1,945,454</u>
Fund balances:				
Nonspendable, prepaid items	5,511	-	210	-
Restricted	-	-	22,895,319	-
Committed	-	-	659,993	-
Unassigned	8,410,804	-	-	-
Total Fund Balances	<u>8,416,315</u>	<u>-</u>	<u>23,555,522</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ 11,579,628	\$ 9,111,025	\$ 24,535,927	\$ 1,945,454

The accompanying notes are an integral part of this statement.

STATEMENT C

039 St. Tammany Parish Coroner	416 Grants - Drainage	300 Capital Street Improvements - General	319 Disaster Relief	Total Non-Major Governmental Funds	TOTAL GOVERNMENTAL FUNDS
\$ -	\$ 461,649	\$ 10,539,277	\$ 4,473,375	\$ 41,902,932	\$ 68,388,956
-	-	14,072,466	4,950,614	43,162,883	74,141,137
5,374,331	-	-	-	10,829,267	28,852,348
-	-	-	-	2,052,055	11,340,174
91,196	2,641,906	72,979	9,554,766	3,626,191	18,202,893
-	-	-	-	-	-
-	-	-	-	-	46,692
-	-	-	-	7,717	13,438
-	-	-	-	9,647,735	9,647,735
<u>\$ 5,465,527</u>	<u>\$ 3,103,555</u>	<u>\$ 24,684,722</u>	<u>\$ 18,978,755</u>	<u>\$ 111,228,780</u>	<u>\$ 210,633,373</u>
\$ 178,167	\$ 2,826,424	\$ 1,519,575	\$ 9,626,625	\$ 10,722,140	\$ 29,744,233
-	277,131	-	-	712,334	989,465
5,276,284	-	-	-	-	13,835,162
-	-	-	39,444	4,294,407	4,734,058
11,076	-	-	-	719,614	2,100,500
<u>5,465,527</u>	<u>3,103,555</u>	<u>1,519,575</u>	<u>9,666,069</u>	<u>16,448,495</u>	<u>51,403,418</u>
-	-	-	-	7,717	13,438
-	-	23,165,147	9,005,367	71,641,967	126,707,800
-	-	-	307,319	23,130,601	24,097,913
-	-	-	-	-	8,410,804
<u>-</u>	<u>-</u>	<u>23,165,147</u>	<u>9,312,686</u>	<u>94,780,285</u>	<u>159,229,955</u>
<u>\$ 5,465,527</u>	<u>\$ 3,103,555</u>	<u>\$ 24,684,722</u>	<u>\$ 18,978,755</u>	<u>\$ 111,228,780</u>	

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

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

383,196,866

Internal service funds are used by management to charge the various administration costs, property management, risk management, unemployment compensation, and health insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position.

47,457,094

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

(116,491,585)

Net position of governmental activities

\$ 473,392,330

ST. TAMMANY PARISH, LOUISIANA
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2012

	010, 012 General	013 St. Tammany Parish Library	015 Parish Road Maintenance	034 St. Tammany Parish Jail
Revenues				
Taxes:				
Ad valorem/parcel fees	\$ 4,335,894	\$ 8,510,944	\$ -	\$ -
Sales and use	-	-	25,715,532	8,523,619
Other taxes, penalties, interest, etc.	2,292,138	-	11,478	-
Licenses and permits	4,657,176	-	111,100	-
Intergovernmental revenues:				
Federal and state grants	-	-	104,526	-
Other federal funds	35,543	-	-	-
State funds:				
Parish transportation funds	-	-	1,487,126	-
State revenue sharing	287,321	216,542	-	-
Other state funds	6,142	-	-	-
Fees and charges for services	585,743	-	228,784	-
Fines and forfeitures	177,103	-	7,500	-
Other revenues:				
Investment earnings	128,299	23,810	145,705	-
Contributions	210,254	-	-	-
Miscellaneous	292,034	-	12,314	-
Total Revenues	13,007,647	8,751,296	27,824,065	8,523,619
Expenditures				
General government:				
Legislative	1,388,718	-	-	-
Judicial	4,236,098	-	-	-
Executive	-	-	-	-
Elections	235,004	-	-	-
Financial administration	648,769	-	-	-
Other - unclassified	2,409,608	-	-	-
Public safety	1,545,638	-	1,069,461	8,523,619
Highways and streets	-	-	19,296,425	-
Sanitation	-	-	-	-
Health and welfare	98,703	-	78	-
Cultural and recreation	243,971	8,751,296	600,530	-
Economic development	28,734	-	-	-
Capital outlay:				
Capital assets	98,255	-	2,230,428	-
Infrastructure	25,212	-	2,064,197	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
Impact fee credits used	-	-	-	-
Total Expenditures	10,958,710	8,751,296	25,261,119	8,523,619
Excess (Deficiency) of Revenues Over Expenditures	2,048,937	-	2,562,946	-
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	(39,139)	-	-	-
Total Other Financing Sources (Uses)	(39,139)	-	-	-
Net Change in Fund Balance	2,009,798	-	2,562,946	-
Fund Balance - beginning	6,406,517	-	20,992,576	-
Fund Balance - ending	\$ 8,416,315	\$ -	\$ 23,555,522	\$ -

The accompanying notes are an integral part of this statement.

STATEMENT D

039 St. Tammany Parish Coroner	416 Grants - Drainage	300 Capital Street Improvements - General	319 Disaster Relief	Total Non-Major Governmental Funds	TOTAL GOVERNMENTAL FUNDS
\$ 4,451,218	\$ -	\$ -	\$ -	\$ 12,754,543	\$ 30,052,599
-	-	2,000,000	-	22,630,760	58,869,911
-	-	-	-	269,707	2,573,323
-	-	-	-	1,398,483	6,166,759
-	7,538,421	-	1,858,959	13,676,863	23,178,769
-	-	-	-	-	35,543
-	-	-	-	-	1,487,126
136,794	-	-	-	102,841	743,498
-	-	-	-	-	6,142
-	-	-	-	3,095,802	3,910,329
-	-	-	-	1,987,526	2,172,129
14,685	-	149,224	106,066	823,811	1,391,600
-	-	-	7,631	516,061	733,946
-	-	7,800	-	242,132	554,280
<u>4,602,697</u>	<u>7,538,421</u>	<u>2,157,024</u>	<u>1,972,656</u>	<u>57,498,529</u>	<u>131,875,954</u>
-	-	-	-	-	1,388,718
-	-	-	-	6,941,168	11,177,266
-	-	-	-	76,769	76,769
-	-	-	-	153,242	388,246
-	-	-	-	251,588	900,357
-	-	-	-	341,231	2,750,839
4,602,697	-	-	2,052,272	4,401,357	22,195,044
-	-	902,121	167	4,947,639	25,146,352
-	-	-	-	3,179,445	3,179,445
-	-	-	-	10,281,514	10,380,295
-	-	-	-	168,198	9,763,995
-	-	-	-	555,490	584,224
-	-	-	-	12,797,100	15,125,783
-	7,548,194	3,977,828	-	15,574,425	29,189,856
-	-	-	-	6,135,000	6,135,000
-	-	-	-	4,322,176	4,322,176
-	-	-	-	7,052	7,052
-	-	-	-	81,524	81,524
<u>4,602,697</u>	<u>7,548,194</u>	<u>4,879,949</u>	<u>2,052,439</u>	<u>70,214,918</u>	<u>142,792,941</u>
-	(9,773)	(2,722,925)	(79,783)	(12,716,389)	(10,916,987)
-	7,601	-	-	826,273	833,874
-	-	-	-	-	(39,139)
-	7,601	-	-	826,273	794,735
-	(2,172)	(2,722,925)	(79,783)	(11,890,116)	(10,122,252)
-	2,172	25,888,072	9,392,469	106,670,401	169,352,207
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,165,147</u>	<u>\$ 9,312,686</u>	<u>\$ 94,780,285</u>	<u>\$ 159,229,955</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, 2012

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

Net Change in fund balances, total governmental funds, Statement D	\$ (10,122,252)
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.	29,683,028
The net effect of various miscellaneous transactions involving capital assets is to decrease net position.	(5,590,300)
The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.	6,140,188
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.	(2,515,866)
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.	2,402,584
The net revenue of certain activities of internal service funds is reported with governmental activities.	<u>11,767,786</u>
Change in Net Position of Governmental Activities, Statement B	<u><u>\$ 31,765,168</u></u>

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH, LOUISIANA
Statement of Net Position
Proprietary Funds
December 31, 2012

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				GOVERNMENTAL ACTIVITIES	
	526		622, 623			
	St. Tammany Parish		Utility		TOTAL	
	State Complex		Operations		ENTERPRISE	
	(Non-major)		(Major)		FUNDS	
	Current Year	Prior Year	Current Year	Prior year	Current Year	INTERNAL SERVICE FUNDS Current Year
ASSETS						
Current Assets						
Cash and cash equivalents	\$ -	\$ 135,957	\$ 4,554,593	\$ 1,497,202	\$ 4,554,593	\$ 12,605,387
Investments	-	1,137,869	4,527,603	5,067,218	4,527,603	16,859,717
Receivable, net of allowance for uncollectibles	-	36,589	789,595	693,382	789,595	86,151
Due from other funds	-	-	-	-	-	989,465
Due from component units	-	-	-	-	-	4,934
Prepaid items	-	1,192	-	-	-	46,581
Restricted assets	-	-	3,793,997	3,706,454	3,793,997	-
Other assets	-	-	13,159	13,384	13,159	2,120
Total Current Assets	-	1,311,607	13,678,947	10,977,640	13,678,947	30,594,355
Non-Current Assets						
Land and construction in progress	-	-	1,035,767	1,138,229	1,035,767	1,718,617
Other capital assets, net of depreciation	-	4,149,538	41,575,777	41,407,989	41,575,777	22,024,930
Total Non-Current Assets	-	4,149,538	42,611,544	42,546,218	42,611,544	23,743,547
TOTAL ASSETS	-	5,461,145	56,290,491	53,523,858	56,290,491	54,337,902
LIABILITIES						
Current Liabilities						
Accounts, salaries, and other payables	-	88,243	409,125	785,760	409,125	380,967
Unearned revenue	-	37,630	-	-	-	449
Other liabilities	-	-	1,076,680	977,343	1,076,680	84,153
Interest payable	-	-	826,944	825,845	826,944	-
Compensated absences	-	-	-	-	-	80,865
Claims payable	-	-	-	-	-	250,000
Payable to PEHP	-	-	-	-	-	50,000
Bonds payable	-	-	5,000	5,000	5,000	-
Total Current Liabilities	-	125,873	2,317,749	2,593,948	2,317,749	846,434
Non-Current Liabilities						
Compensated absences	-	-	-	-	-	961,344
Claims payable	-	-	-	-	-	2,303,250
Health plan payable - retirees	-	-	-	-	-	2,769,780
Bonds payable	-	-	42,135,586	41,807,886	42,135,586	-
Total Non-Current Liabilities	-	-	42,135,586	41,807,886	42,135,586	6,034,374
Total Liabilities	-	125,873	44,453,335	44,401,834	44,453,335	6,880,808
NET POSITION						
Net investment in capital assets	-	4,149,538	470,958	733,332	470,958	23,743,547
Restricted for:						
Capital projects	-	-	327,920	240,692	327,920	-
Debt service	-	-	3,466,077	3,465,762	3,466,077	-
Unrestricted	-	1,185,734	7,572,201	4,682,238	7,572,201	23,713,547
TOTAL NET POSITION	\$ -	\$ 5,335,272	\$ 11,837,156	\$ 9,122,024	\$ 11,837,156	\$ 47,457,094

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH, LOUISIANA
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2012

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS					GOVERNMENTAL ACTIVITIES
	526		622, 623		TOTAL	INTERNAL
	St. Tammany Parish		Utility		ENTERPRISE	SERVICE
	State Complex		Operations		FUNDS	FUNDS
	(Non-major)		(Major)			
	Current Year	Prior Year	Current Year	Prior Year As Adjusted	Current Year	Current Year
Operating Revenues						
Charges for services						
Water and sewer sales	\$ -	\$ -	\$ 9,233,485	\$ 9,010,912	\$ 9,233,485	\$ -
Connect/ Reconnect fees	-	-	142,026	175,278	142,026	-
Tap fees	-	-	324,001	195,267	324,001	-
Late fees	-	-	99,820	93,774	99,820	-
Capacity fees	-	-	352,233	174,048	352,233	-
Garbage collection	-	-	476,620	468,392	476,620	-
Rent	332,842	510,681	11,500	-	344,342	188,740
Interfund charges	383,612	539,169	-	-	383,612	16,268,895
Other fees	-	-	501,550	219,174	501,550	-
Other services	-	-	536,632	196,622	536,632	368,930
Total Operating Revenues	716,454	1,049,850	11,677,867	10,533,467	12,394,321	16,826,565
Operating expenses						
Cost of sales and services	420,774	549,350	6,091,193	5,897,729	6,511,967	16,929,500
Administration	29,245	41,350	472,070	397,622	501,315	299,406
Depreciation	207,115	189,243	2,586,557	2,647,844	2,793,672	838,683
Total Operating Expenses	657,134	779,943	9,149,820	8,943,195	9,806,954	18,067,589
Operating Income	59,320	269,907	2,528,047	1,590,272	2,587,367	(1,241,024)
Non-operating Revenues (Expenses)						
Paying agent fees	-	-	(526)	(1,100)	(526)	-
Interest expense	-	-	(1,983,901)	(1,980,719)	(1,983,901)	-
Insurance proceeds	-	-	-	4,568	-	-
Gain on sale of capital assets	-	-	-	5,951	-	-
Investment earnings	14,689	17,563	77,649	91,549	92,338	242,816
Disposal of capital assets	-	-	-	-	-	(711,292)
Total Non-operating Revenues (Expenses)	14,689	17,563	(1,906,778)	(1,879,751)	(1,892,089)	(468,476)
Income Before Contributions and Transfers	74,009	287,470	621,269	(289,479)	695,278	(1,709,500)
Contributions	-	-	2,233,075	160,653	2,233,075	-
Contributed capital	224,563	282,592	201,529	699,622	426,092	8,297,436
Transfers in	-	-	-	-	-	6,994,973
Transfers out	(5,633,844)	-	(340,741)	(343,577)	(5,974,585)	(1,815,123)
Change in Net Position	(5,335,272)	570,062	2,715,132	227,219	(2,620,140)	11,767,786
Net Position-beginning- as previously reported	5,335,272	4,765,210	9,122,024	9,578,691	14,457,296	35,689,308
Impact of implementation of GASB 65, See note III	-	-	-	(683,886)	-	-
Net Position-beginning, as adjusted	5,335,272	4,765,210	9,122,024	8,894,805	14,457,296	35,689,308
Net Position-ending	\$ -	\$ 5,335,272	\$ 11,837,156	\$ 9,122,024	\$ 11,837,156	\$ 47,457,094

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, 2012

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS					GOVERNMENTAL
	526		622, 623		TOTAL	ACTIVITIES
	St. Tammany Parish		Utility		ENTERPRISE	INTERNAL
	State Complex (Non-major)		Operations (Major)		FUNDS	SERVICE
	Current Year	Prior Year	Current Year	Prior Year	Current Year	FUNDS
						Current Year
Cash Flows from Operating Activities						
Receipts from customers	\$ 327,895	\$ 474,828	\$ 11,683,263	\$ 10,702,532	\$ 12,011,158	\$ 643,032
Receipts from interfund services provided	383,612	539,169	-	-	383,612	16,268,895
Payments to suppliers	(419,961)	(400,813)	(4,000,124)	(3,508,165)	(4,420,085)	(10,356,703)
Payments to employees	-	-	(2,455,107)	(2,297,854)	(2,455,107)	(5,738,077)
Payments to other funds	(29,245)	(41,350)	(472,070)	(397,622)	(501,315)	(299,406)
Payments for interfund services used	(87,864)	(95,752)	(12,372)	(12,927)	(100,236)	(357,225)
Net Cash Provided by Operating Activities	174,437	476,082	4,743,590	4,485,964	4,918,027	160,516
Cash Flows from Non-capital Financing Activities						
Transfer to other funds	(1,394,761)	-	-	-	(1,394,761)	(853,693)
Transfers from other funds	-	-	-	-	-	1,794,460
Loans to other funds	-	-	-	-	-	834,699
Net Cash (Used) by Non-capital Financing Activities	(1,394,761)	-	-	-	(1,394,761)	1,775,466
Cash Flows from Capital and Related Financing Activities						
Payments for bond issuance expenses	-	-	(526)	(1,100)	(526)	-
Transfers to other funds	-	-	(340,741)	(343,577)	(340,741)	-
Bond proceeds	-	-	332,700	361,000	332,700	-
Insurance proceeds	-	-	-	4,568	-	-
Principal payments	-	-	(5,000)	(5,000)	(5,000)	-
Interest payments	-	-	(1,982,802)	(1,979,029)	(1,982,802)	-
Payments for restricted assets	-	-	(87,543)	(3,171)	(87,543)	-
Sale of capital assets	-	-	119,961	5,951	119,961	-
Purchase of capital assets	(72,097)	(44,250)	(337,239)	(765,637)	(409,336)	(261,688)
Net Cash (Used) by Capital and Related Financing Activities	(72,097)	(44,250)	(2,301,190)	(2,725,995)	(2,373,287)	(261,688)
Cash Flows from Investing Activities						
Proceeds from sales/maturities of investments	1,197,401	318,805	1,560,367	2,504,238	2,757,768	14,174,934
Purchase of investments	(59,532)	(851,187)	(1,022,332)	(4,628,804)	(1,081,864)	(6,212,794)
Interest and dividends received	18,595	15,115	76,957	72,929	95,552	283,421
Net Cash Provided (Used) by Investing Activities	1,156,464	(517,267)	614,992	(2,051,637)	1,771,456	8,245,561
Net Increase (Decrease) in Cash and Cash Equivalents	(135,957)	(85,435)	3,057,392	(291,668)	2,921,435	8,125,395
Cash and Cash Equivalents, Beginning Year	135,957	221,392	1,497,202	1,788,870	1,633,159	2,685,532
Cash and Cash Equivalents, End Year	\$ -	\$ 135,957	\$ 4,554,594	\$ 1,497,202	\$ 4,554,594	\$ 10,810,927

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, 2012

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS					GOVERNMENTAL
	526		622, 623		TOTAL	ACTIVITIES
	St. Tammany Parish		Utility		ENTERPRISE	INTERNAL
	State Complex (Non-major)		Operations (Major)		FUNDS	FUNDS
	Current Year	Prior Year	Current Year	Prior Year	Current Year	Current Year
Reconciliation of Operating Income to Net Cash						
 Provided by Operating Activities						
Operating income	\$ 59,320	\$ 269,907	\$ 2,528,047	\$ 1,590,272	\$ 2,587,367	\$ (1,241,024)
Depreciation expense	207,115	189,243	2,586,557	2,647,844	2,793,672	838,683
(Increase) decrease in accounts receivable	32,683	(32,683)	(93,941)	81,041	(61,258)	101,195
(Increase) decrease in prepaid items	1,192	(73)	-	-	1,192	(34,652)
Decrease in other assets	-	-	225	-	225	-
Increase (decrease) in accounts payable	(88,243)	52,858	(286,166)	73,532	(374,409)	777,224
Increase (decrease) in salaries/benefits payable	-	-	(90,469)	5,251	(90,469)	(265,077)
Increase in other liabilities	-	-	99,337	88,024	99,337	-
(Decrease) in unearned revenue	(37,630)	(3,170)	-	-	(37,630)	(15,833)
Total Adjustments	115,117	206,175	2,215,543	2,895,692	2,330,660	1,401,540
Net Cash Provided by Operating Activities	\$ 174,437	\$ 476,082	\$ 4,743,590	\$ 4,485,964	\$ 4,918,027	\$ 160,516

Non-cash and Financing Activities

St. Tammany Parish State Complex (526)

2012

Beginning in 2013, all of the activity for this building will be accounted for in the Koop Drive Complex Fund (525). As of 12/31/12, assets with a carrying amount of \$4,239,083 were transferred from the State Complex Fund (526). In addition, the building retrofit capital project was completed at a total cost of \$224,563 and funded by a grant accounted for in a special revenue fund.

2011

A generator was installed for the building that cost \$282,592 and was funded by a grant accounted for in a special revenue fund.

Utility Operations (622,623)

2012

Seven sewer and water systems were donated to Tammany Utilities by the developers in accordance with utility service agreements. The estimated value of all systems donated was \$2,233,075.

An automatic meter reading system was completed during 2012 at a cost of \$201,529. It was funded by a grant accounted for in a special revenue fund and then transferred to Utility Operations where it is used.

Change in fair market value of investments was as follows:

	2012	2011
St. Tammany Parish State Complex (526)	-	1,889
Utility Operations (622,623)	(1,580)	19,385

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH, LOUISIANA
Statement of Net Position
Component Units, Discretely Presented
December 31, 2012

	(Major Component Units)					
		St. Tammany Parish		Mosquito	Total	
	St. Tammany Parish Coroner	Development District	St. Tammany Parish Library	Abatement District	Non-Major Component Units	Total Component Units
ASSETS						
Cash and cash equivalents	\$ 7,715,746	\$ 235,347	\$ 5,732,108	\$ 722,848	\$ 18,337,303	\$ 32,743,352
Investments	-	180,151	-	10,733,009	10,268,655	21,181,815
Receivables, net of allowances for uncollectibles	1,187,871	227,800	2,647	7,119,997	50,297,316	58,775,690
Due from primary government/component units	5,276,284	-	8,558,878	-	95,487	13,930,649
Inventory	-	-	-	1,545,577	27,344	1,572,921
Prepaid items	71,271	-	-	79,291	434,008	584,570
Restricted assets	-	-	25,000	-	2,509,594	2,534,594
Other assets	-	-	1,981	-	23,371	25,352
Capital assets						
Land, improvements, and construction in progress	1,401,220	400,000	473,285	-	11,134,927	13,409,432
Other capital assets, net of depreciation	9,411,899	1,480,893	1,446,237	6,088,432	60,883,398	78,910,859
TOTAL ASSETS	25,064,291	2,524,191	16,240,136	26,289,154	154,011,403	223,669,234
DEFERRED OUTFLOWS OF RESOURCES						
Deferred charges	-	-	-	-	480,337	480,337
TOTAL DEFERRED OUTFLOWS OF RESOURCES	-	-	-	-	480,337	480,337
LIABILITIES						
Accounts, salaries, and other payables	888,368	99,537	358,842	283,866	2,766,559	4,372,297
Payable from restricted assets	-	-	-	-	118,829	118,829
Due to primary government/component units	5,059	-	4,934	5,252	131,868	147,113
Unearned revenue	-	-	-	-	89,726	89,726
Other liabilities	-	-	33,499	-	69,638	103,137
Interest payable	-	-	-	-	483,105	483,105
Long-term liabilities:						
Due within one year	145,667	-	-	-	5,815,819	5,961,486
Due after one year	300,032	-	299,825	104,147	31,421,040	32,125,044
TOTAL LIABILITIES	1,339,126	99,537	697,100	393,265	40,896,584	43,400,737
NET POSITION						
Net Investment in capital assets	10,813,119	1,480,893	1,919,522	6,088,432	39,319,485	59,621,451
Restricted for:						
Capital projects	-	-	-	-	1,097,734	1,097,734
Debt service	-	-	-	-	4,909,159	4,909,159
Other purposes	-	-	25,000	-	155,446	180,446
Unrestricted	12,912,046	543,774	13,598,514	19,807,457	68,113,332	114,940,044
TOTAL NET POSITION	\$ 23,725,165	\$ 2,024,667	\$ 15,543,036	\$ 25,895,889	\$ 113,595,156	\$ 180,748,834

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH, LOUISIANA
Statement of Activities
Component Units, Discretely Presented
For the Year Ended December 31, 2012

		Program Revenues		
		Charges for	Operating	Capital Grants
	Expenses	Services	Grants and	and
			Contributions	Contributions
Component Units				
St. Tammany Parish Coroner	\$ 4,680,714	\$ 241,939	\$ 397,125	\$ -
St. Tammany Parish Development District	886,298	432,823	-	-
St. Tammany Parish Library	8,186,572	162,010	44,597	-
Mosquito Abatement District	6,450,070	-	-	-
Non-Major Component Units	55,659,695	6,326,653	405,565	117,821
Total	<u>\$ 75,863,349</u>	<u>\$ 7,163,425</u>	<u>\$ 847,287</u>	<u>\$ 117,821</u>

General Revenues

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

Hotel/Motel tax

Fire insurance tax

State revenue sharing (unrestricted)

Investment earnings

Grants and contributions not restricted to specific programs

Other general revenues

Total general revenues and extraordinary items

Change in Net Position

Net position - beginning

Net position - ending

The accompanying notes are an integral part of this statement.

STATEMENT J

(MAJOR COMPONENT UNITS)					
Net (Expenses) Revenues and Changes in Net Assets - Component Units					
St. Tammany Parish Coroner	St. Tammany Parish Development District	St. Tammany Parish Library	Mosquito Abatement District	Non-Major Component Units	Total Component Units
\$ (4,041,650)	\$ -	\$ -	\$ -	\$ -	\$ (4,041,650)
-	(453,475)	-	-	-	(453,488)
-	-	(7,979,965)	-	-	(7,979,965)
-	-	-	(6,450,070)	-	(6,450,070)
-	-	-	-	(48,809,656)	(48,809,656)
(4,041,650)	(453,475)	(7,979,965)	(6,450,070)	(48,809,656)	(67,734,829)
-	-	-	7,393,518	47,825,081	55,218,599
-	352,067	-	-	-	317,001
-	-	-	-	769,959	769,959
137,067	-	-	182,120	1,235,877	1,555,064
72,606	-	12,030	40,161	103,700	228,497
6,255,767	-	8,352,537	-	627,268	15,235,572
159,965	-	237,043	169,677	1,713,585	2,280,270
6,625,405	352,067	8,601,610	7,785,476	52,275,470	75,604,962
2,583,755	(136,487)	621,645	1,335,406	3,465,814	7,870,133
21,141,410	2,126,075	14,921,391	24,560,483	110,129,342	172,878,701
\$ 23,725,165	\$ 1,989,588	\$ 15,543,036	\$ 25,895,889	\$ 113,595,156	\$ 180,748,834



ST. TAMMANY PARISH GOVERNMENT
Notes to the Financial Statements 2012

December 31, 2012

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ST. TAMMANY PARISH GOVERNMENT
Notes to the Financial Statements 2012

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the activities of the primary government and its component units. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other non-exchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

B. Reporting Entity

St. Tammany Parish, Louisiana (the Parish) serves as the financial reporting entity for the Parish and is governed by an elected president and 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.

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

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

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

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

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

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

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

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

ST. TAMMANY PARISH GOVERNMENT

Notes to the Financial Statements 2012

A component unit should be included in the reporting entity financial statements using the blending method in any of these circumstances:

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

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

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

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

Fire Protection District Nos. 3, 6, 7, 12, and 13
Recreation District Nos. 1, 2, 4, 6, 7, 11, 12, and 14
Mosquito Abatement District
St. Tammany Parish Development District
St. Tammany Parish Library
Sewerage District Nos. 1, 2, and 4
Water District Nos. 2 and 3

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

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

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

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

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

ST. TAMMANY PARISH GOVERNMENT

Notes to the Financial Statements 2012

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

Drainage District Nos. 2, 4, and 5
Sub-Drainage District Nos. 1, 2, 3, and 5 of Gravity Drainage District No. 5
Gravity Drainage District No. 5
Hospital Service District No. 1

C. Basis of Presentation – Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds and proprietary funds.

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

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the St. Tammany Parish State Complex Fund and various other functions of the government for rental of space in the building. Elimination of these charges could distort the direct costs and program revenues reported for the various functions concerned.

D. Basis of Presentation – Fund Financial Statements

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

The Parish reports the following major governmental funds:

General Fund (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.

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.

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

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.

ST. TAMMANY PARISH GOVERNMENT
Notes to the Financial Statements 2012

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 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 by St. Tammany Parish. This fund is considered a major fund.

Additionally, the Parish reports the following fund types:

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

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

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

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.

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

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

E. Measurement Focus and Basis of Accounting

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

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available.

ST. TAMMANY PARISH GOVERNMENT

Notes to the Financial Statements 2012

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

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

The Parish's revenue recorded in the government-wide financial statements is considered to be available and is also recorded in the fund financial statements. The unearned revenue in both statements is revenue in which the qualifying expenses/expenditures have not been incurred.

The proprietary funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

F. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. The budgets for the capital project funds are appropriated on a project-length basis through the capital budget.

At any time during the fiscal year, the President or Department Head 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.

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

1. Cash and Cash Equivalents

The Parish's cash and cash equivalents include amounts in petty cash, demand deposits, and interest-bearing demand deposits. The Parish maintains pooled cash accounts that are available for use by all funds, except those restricted by statutes or other legal reasons.

2. Investments

State law allows the Parish to invest in collateralized certificates of deposits, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities.

Investments 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.

3. Prepaid Items

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

ST. TAMMANY PARISH GOVERNMENT

Notes to the Financial Statements 2012

4. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their 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 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 \$10,080/acre for 2012. 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:

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

5. Deferred Outflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The Parish only has one item that qualifies for reporting in this category. It is the deferred charge on

ST. TAMMANY PARISH GOVERNMENT

Notes to the Financial Statements 2012

refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

6. Net Position Flow Assumptions

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

7. Fund Balance Flow Assumptions

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

8. Fund Balance Policies

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

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

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

H. Revenues and Expenditures/Expenses

1. Program Revenues

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

2. Taxes

Property Taxes – Property taxes are levied on a calendar year basis. On September 10, 2012, the taxes were levied for the 2012 calendar year. They are due on December 31st of each year, and are considered delinquent on January 1st, which is the lien date. The Parish records 95% of property tax billed as collectible.

Sales Taxes – Sales taxes are due the month after sale and recognized in the month the liability is incurred. All sales taxes received by the Parish are dedicated for 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

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Notes to the Financial Statements 2012

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 $\frac{1}{2}\%$) 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 $\frac{1}{4}\%$ sales taxes are levied parish-wide and are effective through March 2018.

3. Compensated Absences

Annual Leave – Employees of the Parish earn annual vacation leave at varying rates according to years of service. Each employee must take the greater of five days or 50% of their annual leave allocation each year. A maximum of the greater of 240 hours or an employee's sick leave balance as of December 31, 2011 (grandfathered amount) may be carried forward. Any amount above the 240 hours or the grandfathered amount will be forfeited each calendar year. Upon termination of services, employees are paid for unused annual vacation leave up to 240 hours or their grandfathered amount of time.

Sick Leave – Sick leave is earned at the rate of twelve days per year. A maximum of the greater of 240 hours or an employee's sick leave balance as of December 31, 2011 (grandfathered amount) may be accumulated. 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 $\frac{2}{3}$ 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.

Payout of Benefit Time – An employee with greater than 25 years of service may request a partial payout of annual and sick leave not to exceed 50% of the balance on record at the time of the request and provided that the payout does not result in the employee having less than 300 hours in each benefit category. Payout approval is subject to approval by the CAO and availability of sufficient funds to facilitate the payout.

Compensated Absences Liability – The liability for such leave is reported as incurred in the government-wide and proprietary fund financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

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

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

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 Position

The governmental fund Balance Sheet includes a reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide Statement of Net Position. One element of that reconciliation explains that "capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds."

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Notes to the Financial Statements 2012

The details of this \$383,196,866 are as follows:

Capital assets, not being depreciated	\$ 112,123,388
Capital assets being depreciated	416,317,456
Less: Accumulated depreciation	<u>(145,243,978)</u>
<i>Net adjustment to increase fund balance – total governmental funds to arrive at net position – governmental activities</i>	<u><u>\$ 383,196,866</u></u>

Another element of that reconciliation explains that “long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.”

The details of this \$116,491,585 difference are as follows:

Accrued interest payable	\$ 2,676,712
Compensated absences	2,716,847
Loan payable	12,231,219
Impact fee credits due	9,411,978
Bonds payable and certificates of indebtedness	88,270,000
Premium on Bonds (amortized as reduction of interest expense)	1,757,584
Deferred charge for refunding (amortized over life of debt)	<u>(572,755)</u>
<i>Net adjustment to reduce fund balance – total governmental funds to arrive at net position – governmental activities</i>	<u><u>\$ 116,491,585</u></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 position of governmental activities as reported in the government-wide Statement of Activities. One element of that reconciliation explains, “Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this \$29,683,028 difference are:

Capital outlay	\$ 44,315,639
Depreciation expense	<u>(14,632,611)</u>
<i>Net adjustment to increase net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities</i>	<u><u>\$ 29,683,028</u></u>

Another element of that reconciliation states “The net effect of various miscellaneous transactions involving capital assets is to decrease net position.” This difference of \$5,590,300 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 or special revenue fund that are associated with buildings were transferred to the internal service fund that accounts for the buildings’ operations. The Parish also received various grants, accounted for in special revenue funds, for utility operations related projects and those assets were transferred to the Utility Operations fund that accounts for their operations. The details of this difference are as follows:

Donation of capital assets	(\$ 2,915,095)
Loss on roads	493,159
Capital contribution to other funds	8,723,528
Capital contribution from other funds	<u>(711,292)</u>
<i>Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities</i>	<u><u>\$ 5,590,300</u></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 position.”

ST. TAMMANY PARISH GOVERNMENT
Notes to the Financial Statements 2012

The details of this \$6,140,188 difference are as follows:

Principal repayments:	
General Obligation Bonds	\$ 755,000
Sales Tax Bonds	5,175,000
Revenue Bonds	205,000
Impact Fee Credits Used	81,524
Issuance of Debt:	
Impact Fee Credits Issued	(76,336)
<i>Net adjustment to increase net changes in fund balances – total governmental funds</i>	
<i>to arrive at changes in net position of governmental activities</i>	<u><u>\$ 6,140,188</u></u>

Another element of that reconciliation states, “Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.”

The details of this \$2,515,866 difference are as follows:

Compensated absences	(\$ 64,802)
Accrued interest	2,676,712
Amortization of refunding	109,096
Amortization of premium on sales tax bonds	(205,140)
<i>Net adjustment to decrease net changes in fund balances – total governmental funds</i>	
<i>to arrive at changes in net position of governmental activities</i>	<u><u>\$ 2,515,866</u></u>

III. ACCOUNTING CHANGES

A. Impact of Implementation of GASB Statement 65

In March 2012, the GASB issued Statement 65, *Items Previously Reported as Assets and Liabilities*. GASB 65 establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities. This Statement is effective for periods beginning after December 15, 2012, although the Parish elected for early implementation of GASB 65 in fiscal year 2012. The adoption of GASB 65 had the following impact on the government-wide financial statements:

	Governmental Activities	Business-type Activities	Total
Net position-beginning, as previously reported	\$442,282,371	\$15,120,819	\$457,403,190
Impact of implementation of GASB 65	(655,209)	(663,523)	(1,318,732)
Net position-beginning, as adjusted	<u><u>\$441,627,162</u></u>	<u><u>\$14,457,296</u></u>	<u><u>\$456,084,458</u></u>

The impact of implementation is due to bond issuance costs that were previously reported as assets and amortized over the life of the bonds are now considered an outflow of resources in the reporting period in which they are incurred.

In addition, implementation of GASB 65 had the following impact on the proprietary fund financial statements for fiscal year 2011:

	Utility Operations
Net position-beginning, as previously reported	\$9,578,691
Impact of implementation of GASB 65	(683,886)
Net position-beginning, as adjusted	<u><u>\$8,894,805</u></u>

This impact of implementation is slightly larger than that reported as business-type activities in the government-wide financial statements since the adjustment was made for proprietary funds in 2011. The prior year was re-stated to conform with GASB 65.

ST. TAMMANY PARISH GOVERNMENT
Notes to the Financial Statements 2012

B. Change in Entity

During 2012, the Louisiana Legislature changed how the St. Tammany Parish Development District Board was appointed. Due to this change, the Development District is now considered a component unit of St. Tammany Parish. The impact of the change is as follows:

Net Position of Total Component Units, as of December 31, 2011	\$ 171,175,489
Effect of the change in law by the Louisiana Legislature	<u>2,126,075</u>
Net Position of Total Component Units, as of January 1, 2012	<u><u>\$ 173,301,564</u></u>

IV. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Cash Deposits with Financial Institutions

At December 31, 2012, the Parish had cash and cash equivalents (book balances) totaling \$85,548,936 as follows:

	<u>Primary Government</u>
Non-Interest Bearing Demand Deposits	\$ 2,239,987
Interest-Bearing Demand Deposits	83,308,419
Other	<u>530</u>
Total	<u><u>\$85,548,936</u></u>

Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The 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. The Parish does not have a deposit policy for custodial credit risk. As of December 31, 2012, \$89,401,296 of the primary government's bank balance of \$89,651,296 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.

B. Investments

As of December 31, 2012, the Parish had the following investments that are in an internal investment pool:

<u>Investment</u>	<u>Maturity Date</u>	<u>Fair Value</u>
Certificate of Deposit	01/12/13	\$ 175,000
Certificate of Deposit	02/17/13	2,000,000
Certificate of Deposit	02/17/13	2,000,000
Certificate of Deposit	03/16/13	10,000,000
Certificate of Deposit	06/04/13	2,000,000
Certificate of Deposit	06/04/14	2,000,000
Certificate of Deposit	06/04/15	2,000,000
Federal Farm Credit Bank	11/29/16	3,996,760
Federal Farm Credit Bank	06/11/18	2,673,928
Federal Farm Credit Bank	06/27/18	2,007,440
Federal Farm Credit Bank	07/09/18	2,988,060
Federal Farm Credit Bank	09/25/18	1,501,200
Federal Farm Credit Bank	09/25/18	2,441,952
Federal Farm Credit Bank	09/26/18	1,500,105
Federal Farm Credit Bank	11/13/18	3,998,720
Federal Farm Credit Bank	12/24/18	4,015,321
Federal Home Loan Bank	06/14/13	2,031,980
Federal Home Loan Bank	09/13/13	2,034,060
Federal Home Loan Bank	10/18/13	2,567,925
Federal Home Loan Bank	11/27/13	2,606,050

ST. TAMMANY PARISH GOVERNMENT
Notes to the Financial Statements 2012

(continued)		
<u>Investment</u>	<u>Maturity Date</u>	<u>Fair Value</u>
Federal Home Loan Bank	06/13/14	2,065,180
Federal Home Loan Bank	11/30/18	3,000,270
Federal Home Loan Mortgage Corp.	09/27/16	2,249,640
Federal Home Loan Mortgage Corp.	05/15/17	2,507,900
Federal Home Loan Mortgage Corp.	12/20/17	3,998,040
Federal Home Loan Mortgage Corp.	02/28/18	2,004,100
Federal Home Loan Mortgage Corp.	03/27/18	2,060,474
Federal Home Loan Mortgage Corp.	11/30/18	2,529,275
Federal National Mortgage Assoc.	02/21/17	4,048,880
Federal National Mortgage Assoc.	07/10/17	2,007,640
Federal National Mortgage Assoc.	07/27/17	3,002,640
Federal National Mortgage Assoc.	10/11/17	2,257,290
Federal National Mortgage Assoc.	05/29/18	4,004,280
Federal National Mortgage Assoc.	10/03/18	3,015,138
Federal National Mortgage Assoc.	12/20/18	2,484,500
		<hr/>
		\$95,773,748

The difference of \$245,291 between the investment balance on the Statement of Net Position and this listing is due to Sub-Drainage Dist. No. 1 of 3 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 AA+ 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 investments in the Federal Home Loan Bank, Federal National Mortgage Association, Federal Home Loan Mortgage Corporation, Federal Farm Credit Bank, and certificates of deposit are 15%, 22%, 16%, 26% and 21%, respectively, of total investments.

ST. TAMMANY PARISH GOVERNMENT
Notes to the Financial Statements 2012

C. Receivables

The primary government's receivables of \$59,271,161 at December 31, 2012, are as follows:

Class of Receivable	Taxes			Inter-Governmental	Interest	Other	Total
	Ad valorem/ Parcel Fees	Sales and Use Tax	Other Tax				
General Fund	\$ 4,142,044	\$ -	\$565,487	\$777,354	\$26,886	\$192,114	\$5,703,885
Library	8,506,706	-	-	144,361	-	-	8,651,067
Parish Road Maintenance	-	7,342,665	1,634	432,482	45,068	30,469	7,852,318
STP Jail	-	1,945,454	-	-	-	-	1,945,454
STP Coroner	5,374,331	-	-	91,196	-	-	5,465,527
Grants - Drainage	-	-	-	2,641,906	-	-	2,641,906
Capital Imp. Roads-General	-	-	-	-	72,979	-	72,979
Disaster Relief	-	-	-	9,507,772	27,739	19,255	9,554,766
Non-major Special Revenue	10,829,267	2,052,055	155,284	2,348,610	51,760	214,226	15,651,202
Non-major Debt Service	-	-	-	-	4,069	-	4,069
Non-major Capital Projects	-	-	-	399,661	177,523	275,058	852,242
Enterprise Funds	-	-	-	-	20,563	769,032	789,595
Internal Service Funds	-	-	-	8,495	73,464	4,192	86,151
Total	\$28,852,348	\$11,340,174	\$722,405	\$16,351,837	\$500,051	\$1,504,346	\$59,271,161

D. Capital Assets

Capital assets and depreciation activity as of and for the year ended December 31, 2012, for the primary government are as follows:

Primary Government

Governmental activities:

	Beginning Balance	Increases	Decreases	Re-classes	Ending Balance
Capital assets, not being depreciated:					
Land	\$45,887,886	\$535,485	\$ -	\$ -	\$46,423,371
Land Improvements-non-exhaustible	107,122	-	-	1,424,757	1,531,879
Construction in Progress	14,809,807	11,319,239	-	(11,689,360)	14,439,686
Infrastructure:					
Land	19,109,303	383,075	-	-	19,492,378
Land Improvements-non-exhaustible	5,577,954	6,845,255	-	-	12,423,209
Construction in Progress	14,415,421	22,383,677	-	(18,986,233)	17,812,865
<i>Total capital assets, not being depreciated</i>	<i>99,907,493</i>	<i>41,466,731</i>	<i>-</i>	<i>(29,250,836)</i>	<i>112,123,388</i>
Capital assets being depreciated:					
Land Improvements	4,897,831	-	-	-	4,897,831
Buildings	81,815,719	-	-	1,264,911	83,080,630
Building Improvements	3,273,956	-	-	1,238,784	4,512,740
Water and Sewer Systems	156,279	29,905	-	-	186,184
Vehicles	4,274,514	354,558	(119,317)	-	4,509,755
Machinery and Equipment	20,532,865	2,251,584	-	-	22,784,449
Office/Other Equipment	8,652,371	635,012	-	100,000	9,387,383
Infrastructure:					
Roads	249,409,787	2,492,944	(1,217,432)	11,748,538	262,433,837
Other	17,286,952	-	-	7,237,695	24,524,647
<i>Total capital assets being depreciated</i>	<i>390,300,274</i>	<i>5,764,003</i>	<i>(1,336,749)</i>	<i>21,589,928</i>	<i>416,317,456</i>
Less accumulated depreciation for:					
Land Improvements	(1,107,125)	(273,469)	-	(16,506)	(1,397,100)
Buildings	(21,717,228)	(2,049,812)	-	(334,824)	(24,101,864)
Building Improvements	(618,374)	(198,385)	-	-	(816,759)
Water and Sewer Systems	(103,144)	(6,650)	-	-	(109,794)
Vehicles	(3,735,417)	(254,958)	119,317	-	(3,871,058)
Machinery and Equipment	(16,109,323)	(1,358,531)	-	-	(17,467,854)
Office/Other Equipment	(5,253,957)	(917,519)	-	-	(6,171,476)

ST. TAMMANY PARISH GOVERNMENT
Notes to the Financial Statements 2012

Primary Government (continued)

Governmental activities:	Beginning Balance	Increases	Decreases	Re-classes	Ending Balance
Infrastructure:					
Roads	(79,248,153)	(8,834,967)	724,275	-	(87,358,845)
Other	(3,210,908)	(738,320)	-	-	(3,949,228)
Total accumulated depreciation	(131,103,629)	(14,632,611)	843,592	(351,330)	(145,243,978)
<i>Total capital assets being depreciated, net</i>	259,196,645	(8,868,608)	(493,157)	21,238,598	271,073,478
Internal Service Funds:					
Land	1,718,617	-	-	-	1,718,617
Land Improvements	502,573	-	-	(47,160)	455,413
Buildings	11,625,440	-	-	12,012,282	23,637,722
Building Improvements	4,532,556	-	-	1,189,021	5,721,577
Vehicles	259,901	-	-	-	259,901
Machinery and Equipment	9,999	-	-	-	9,999
Office/Other Equipment	954,425	261,686	-	326,842	1,542,953
Subtotal	19,603,511	261,686	-	13,480,985	33,346,182
Less accumulated depreciation for:					
Land Improvements	(136,679)	(25,129)	-	16,506	(145,302)
Buildings	(5,170,258)	(484,578)	-	(1,512,307)	(7,167,143)
Building Improvements	(876,945)	(243,740)	-	(70,367)	(1,191,052)
Vehicles	(175,925)	(21,292)	-	-	(197,217)
Machinery and Equipment	(952)	(1,429)	-	-	(2,381)
Office/Other Equipment	(747,435)	(62,514)	-	(89,591)	(899,540)
Subtotal	(7,108,194)	(838,682)	-	(1,655,759)	(9,602,635)
<i>Total Capital Assets Internal Srvce Activities, net</i>	12,495,317	(576,996)	-	11,825,226	23,743,547
<i>Total Capital Assets Governmental Activities, net</i>	\$371,599,455	\$32,021,127	(\$493,157)	3,812,988	\$406,940,413
Business-type activities:					
Land	\$575,567	\$ -	\$ -	\$ -	\$575,567
Construction in Progress	562,662	102,374	(119,961)	(84,875)	460,200
Land Improvements	11,211	39,496	-	-	50,707
Buildings	5,399,508	72,096	-	(5,458,228)	13,376
Building Improvements	236,537	-	-	(236,537)	-
Vehicles	212,485	91,894	-	-	304,379
Machinery and Equipment	414,846	103,474	-	-	518,320
Office/Other Equipment	326,842	-	-	(326,842)	-
Infrastructure:					
Sewer equipment, lines and pumps	33,152,033	1,504,417	-	84,875	34,741,325
Water equipment, lines and wells	16,363,019	728,658	-	201,530	17,293,207
Subtotal	57,254,710	2,642,409	(119,961)	(5,820,077)	53,957,081
Less accumulated depreciation for:					
Land Improvements	(4,437)	(2,042)	-	-	(6,479)
Buildings	(1,713,427)	(135,354)	-	1,847,131	(1,650)
Building Improvements	(47,291)	(23,076)	-	70,367	-
Vehicles	(161,391)	(30,161)	-	-	(191,552)
Machinery and Equipment	(189,996)	(60,754)	-	-	(250,750)
Office/Other Equipment	(40,370)	(49,221)	-	89,591	-
Infrastructure:					
Sewer equipment, lines and pumps	(6,612,217)	(1,844,502)	-	-	(8,456,719)
Water equipment, lines and wells	(1,789,825)	(648,562)	-	-	(2,438,387)
Total accumulated depreciation	(10,558,954)	(2,793,672)	-	2,007,089	(11,345,537)
<i>Total capital assets Business-type Activities, net</i>	\$46,695,756	(\$151,263)	(\$119,961)	(\$3,812,988)	\$42,611,544
Total Capital Assets - Primary Government, net	\$418,295,211	\$31,869,864	(\$613,118)	\$ -	\$449,551,957

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.

ST. TAMMANY PARISH GOVERNMENT
Notes to the Financial Statements 2012

Depreciation expense of \$14,632,611 for the year ended December 31, 2012, was charged to the following governmental functions:

Governmental Activities:	
General Government	\$ 1,589,573
Public Safety	1,269,202
Highways and Streets	11,071,285
Sanitation	27,427
Health and Welfare	156,320
Cultural and Recreation	483,862
Economic Development	34,942
Total depreciation expense – governmental activities	<u>\$14,632,611</u>
Business-type activities:	
Property Management	\$ 207,115
Utility Operations	2,586,557
Total depreciation expense – business type activities	<u>\$2,793,672</u>

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

E. Accounts, Salaries and Benefits, and Other Payables

The payables of \$30,534,325 at December 31, 2012 for the primary government are as follows:

	Salaries/Benefits	Accounts	Other	Total
Governmental activities:				
General Fund (010)	\$ 1,578,479	\$71,237	\$ 137,413	\$1,787,129
Library (013)	-	-	534,621	534,621
Parish Road Maintenance (015)	-	515,246	88,852	604,098
STP Jail (034)	-	1,945,454	-	1,945,454
St. Tammany Parish Coroner (039)	-	-	178,167	178,167
Grants – Drainage (416)	-	2,502,896	323,528	2,826,424
Capital Street Impr – General (300)	-	1,254,753	264,822	1,519,575
Disaster Relief (319)	-	874,970	8,751,655	9,626,625
Non-major special revenue funds	-	4,895,555	1,528,639	6,424,194
Non-major capital project funds	-	2,471,476	1,826,470	4,297,946
Internal service funds	-	366,022	14,945	380,967
Total governmental activities	\$1,578,479	\$14,897,609	\$13,649,112	\$30,125,200
Business-type activities:				
Utility Operations (622,623)	-	409,125	-	409,125
Total Primary Government	<u>\$1,578,479</u>	<u>\$15,306,734</u>	<u>\$13,649,112</u>	<u>\$30,534,325</u>

F. Pension Obligations

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

Entity	Retirement System
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)
Mosquito Abatement District	Parochial Employees' Retirement System (Parochial Plan A)

ST. TAMMANY PARISH GOVERNMENT
Notes to the Financial Statements 2012

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

Retirement Benefits:

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

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

The retirement system issues 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 the retirement system:

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

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

Funding Policy Statute – Statute requires covered employees to contribute a percentage of their salaries to the pension plans. As provided by R.S. 11:103, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. Members are required by state statute to contribute 9.5% of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The rate for 2012 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.

Entity	2012	2011	2010
St. Tammany Parish Government	\$3,319,605	\$3,185,429	\$2,914,608
St. Tammany Parish Coroner	278,863	271,716	239,792
St. Tammany Parish Library	490,210	470,505	450,174
Mosquito Abatement District	197,821	184,639	177,634

G. Other Post-employment Benefit (OPEB) Obligations

Employees hired prior to January 1, 1998

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, for those employees hired prior to 1/1/98, 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.

ST. TAMMANY PARISH GOVERNMENT
Notes to the Financial Statements 2012

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 – The St. Tammany Parish Government recognizes the cost of providing post-employment medical benefits (St. Tammany Parish Government's portion of the retiree medical benefit premiums) in accordance with Government Accounting Standards Board Statement Number 45, *Accounting and Financial Reporting by Employers for Post-employment Benefits Other than Pensions* (GASB 45). In 2010, 2011 and 2012, respectively, St. Tammany Parish Government's portion of health care funding cost for retired employees totaled \$97,042, \$114,784 and \$123,967.

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 Unfunded Actuarial Accrued Liability (UAAL). A level dollar, open 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, 2012 is \$766,660, as set forth below:

	Medical		
	2012	2011	2010
Normal cost	\$318,341	\$306,097	\$294,324
30-year UAL amortization	448,319	431,076	414,496
Annual required contribution (ARC)	<u>\$766,660</u>	<u>\$737,173</u>	<u>\$708,820</u>

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

	Medical		
	2012	2011	2010
Beginning Net OPEB Obligation January 1	\$2,165,702	\$1,612,004	\$1,017,968
Annual required contribution	766,660	737,173	708,820
Interest on Net OPEB Obligation	86,628	62,853	39,801
ARC Adjustment	(125,243)	(131,544)	(57,543)
OPEB Cost	728,045	668,482	691,078
Contribution	-	-	-
Current year retiree premium	(123,967)	(114,784)	(97,042)
Change in Net OPEB Obligation	604,078	553,698	594,036
Ending Net OPEB Obligation December 31	<u>\$2,769,780</u>	<u>\$2,165,702</u>	<u>\$1,612,004</u>

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):

Post Employment Benefit	Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual Cost Contributed	Net PEB Liability
Medical	December 31, 2010	691,078	14.04	1,612,004
Medical	December 31, 2011	668,482	17.17	2,165,702
Medical	December 31, 2012	728,045	17.03	2,769,780

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Funded Status and Funding Progress – In the fiscal years ending December 31, 2010, 2011 and 2012, 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. Based on the January 1, 2010 actuarial valuation, the most recent valuation, the Actuarial Accrued Liability (AAL) on December 31, 2012 was \$8,062,377, 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 2012, the entire actuarial accrued liability of \$8,062,377 was unfunded.

	Medical		
	2012	2011	2010
Actuarial Accrued Liability (AAL)	\$8,062,377	\$7,752,286	\$7,167,424
Actuarial Value of Plan Assets	-	-	-
Unfunded Act. Accrued Liability (UAAL)	<u>8,062,377</u>	<u>7,752,286</u>	<u>7,167,424</u>
Funded Ratio (Act. Val. Assets/AAL)	0%	0%	0%
Covered Payroll (active plan members)	\$21,076,845	\$20,015,214	\$18,505,419
UAAL as a percentage of covered payroll	38.25%	38.73%	38.73%

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 composite average annual turnover of approximately 2.5%.

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 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

ST. TAMMANY PARISH GOVERNMENT
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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). "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.

Inflation Rate – Included in both the Investment Return Assumption and the Healthcare Cost Trend rates above is an implicit inflation assumption of 2.5% annually.

Projected Salary Increases – This assumption is not applicable since neither the benefit structure nor the valuation methodology involves salaries.

Post-retirement Benefit Increases – The plan benefit provisions in effect for retirees as of the valuation date have been used and it has been assumed for valuation purposes that there will not be any changes in the future.

OPEB Cost and Contribution Summary – Below is a summary of OPEB cost and contributions for the last three fiscal years:

	2012	2011	2010
OPEB Cost	\$728,045	\$668,482	\$691,078
Contribution	-	-	-
Retiree Premium	123,967	114,784	97,042
Total Contribution and Premium	123,967	114,784	97,042
Change in net OPEB Obligation	\$604,078	\$553,698	\$594,036
% of Contribution to Cost	0.00%	0.00%	0.00%
% of Contribution Plus Premium to Cost	17.03%	17.17%	14.04%

All Employees

Plan Description - The Parish provides a Post-employment Health Plan (the Plan) for employees with three or more years of service. The purpose of the Plan is to provide for reimbursement of qualified post-employment expenses for medical premium payments. The Parish funds a percentage of the employee's annual salary into the Plan.

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H. Construction and other Significant Commitments

Construction Commitments – The Parish had active projects as of December 31, 2012. At year-end, the commitments with contractors are as follows:

Project Name	Expenditures to Date	Remaining Commitment
Governmental Activities:		
Parking Garage	\$ 9,776,495	\$209,906
Madisonville Library-Mabel Dr.	3,268,297	1,902,484
Hickory Barn Office Addition	12,975	-
Koop Admin Complex Building B	96,646	-
Camp Salmen Amphitheatre	91	72,000
Camp Salmen Maintenance Barn	39,942	3,688
Jail Improvements	1,245,240	114,390
I-12 Service Rd. Lateral/Huntwyck Village	2,502,959	805,515
Harrison Ave. Extension	51,110	-
District #2 Road Improvements	326,828	297,081
District #8 & #9 Road Improvements	91	164,404
District #11 Road Improvements	187,059	210,131
District #14 Road Improvements	91	162,099
Leeds Dr.	75	91,343
Eydie Ln.	-	53,513
STP Fishing Pier Water & Sewer	296,354	148,529
Browns switch Rd. Widening	109,635	91,320
Cypress Bayou Intermediate Detention Pond	5,862,134	103,573
Labarre St. Detention Pond/Drainage Improvements	2,286,608	2,795,250
Northwood Village/Whisperwood	11,670	98,868
Reno Hills Area Sewer Collection	102,979	62,308
Ben Thomas Rd. Pond/Drainage	9,531	100,722
Hidden Oaks Ln. Bridge	75,000	24,750
Dummyline Rd.	83	299,880
Airport Taxiway/Hangar Apron	27,835	1,146,191
Francis Rd. @ Bootlegger	-	171,600
Sharp Rd. Detention Pond/Drainage Improvements	47,154	132,055
Engineering WST Consolidation	16,713	6,110
Tenet Pond	1,382,712	436,832
Highway 434 Lake	129,562	158,721
Airport Rd. Connector-Lowe Pond	3,028,966	1,596,424
E. Howze Beach Rd. Raising	166,090	181,460
Browns switch Rd.	33,608	792
Meadow Lake Pond & Drainage	637,274	115,375
French Branch Area Surveying	351,827	145,009
Ben Thomas Area Sewer System	158,032	111,429
Lapin St. Pond	10,885	106,333
<i>Total Governmental Activities</i>	<i>\$32,252,551</i>	<i>\$12,120,085</i>
Business-type Activities:		
Regional Wastewater Design	\$ 460,200	\$ 79,800
Total Primary Government	\$32,712,751	\$12,199,885

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.

I. Risk Management

The Parish is covered for its liability exposures by several policies of insurance with varying self-insured retentions (SIR). These policies provide the Parish with an excess layer of coverage in order to limit its potential exposure. Overall, the

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minimum limit per occurrence for any parish related liability exposure is \$1,000,000, including those claims filed under worker's compensation employers' liability. The worker's compensation policy has a \$350,000 SIR per occurrence. The general, auto, and law enforcement liability policies each have a \$100,000 SIR. Public officials' errors & omissions, employment practices and employee benefits administration liability each have a \$25,000 SIR. During 2012, the Parish's maximum liability exposure within the self-insured retentions was \$500,000 for general, auto, public officials' liability and law enforcement liability. Settlements in each of the past three years did not exceed insurance coverage.

Risks of loss are accounted for and financed through internal service funds. The financial statements reflect an accrual for this exposure, net of claims paid, of \$2,553,250. Under the Parish's worker's compensation policy, the maximum exposure through the period ended December 31, 2012 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, 2012. 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 2011 and 2012 were as follows:

	2012	2011
Unpaid claims, beginning of year	\$2,637,403	\$2,637,403
Incurred claims	441,388	583,217
Claim payments	(441,388)	(583,217)
Unpaid claims, end of year	<u>\$2,637,403</u>	<u>\$2,637,403</u>

Of the \$2,637,403 in unpaid claims, \$334,153 is considered current and \$2,303,250 is considered long-term.

J. Long-term Liabilities

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, 2012:

	Long-term Obligations at 12/31/11	Additions	Deductions	Long-term Obligations at 12/31/12	Due within One Year
Governmental Activities					
Bonds payable					
General obligation bonds	\$15,090,000	\$ -	(\$755,000)	\$14,335,000	\$795,000
Sales tax bonds	75,705,000	-	(5,175,000)	70,530,000	5,420,000
Revenue bonds	3,610,000	-	(205,000)	3,405,000	215,000
Premium	1,962,724	-	(205,140)	1,757,584	-
Total bonds payable	96,367,724	-	(6,340,140)	90,027,584	6,430,000
Community Disaster Loan	12,231,219	-	-	12,231,219	-
Compensated Absences	3,820,406	1,740,563	(1,751,913)	3,809,056	1,754,390
Impact Fee Credits	9,417,166	76,336	(81,524)	9,411,978	-
Claims Payable	2,553,250	239,330	(239,330)	2,553,250	250,000
Health Plan Payable Retirees	2,165,702	728,045	(123,967)	2,769,780	-
Total Governmental Activities	126,555,467	2,784,274	(8,536,874)	120,802,867	8,434,390
Business-type Activities					
Utility Revenue Bonds	41,812,886	332,700	(5,000)	42,140,586	5,000
Total Primary Government	<u>\$168,368,353</u>	<u>\$3,116,974</u>	<u>(\$8,541,874)</u>	<u>\$162,943,453</u>	<u>\$8,439,390</u>

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Notes to the Financial Statements 2012

The compensated absences liability is accounted for in two internal service funds as well as in the government-wide financial statements in governmental activities. The Post-Employment Leave Benefit Internal Service Fund (587) is used, after the department pays for the first two weeks of vacation, to account for vacation and one-third of sick leave paid to an eligible employee upon separation from employment. At the end of 2012, the liability in this fund was \$206,890, of which \$80,865 is considered current and \$126,025 is considered long-term.

The Health Insurance Internal Service Fund (585) is used to account for the two-thirds of accumulated sick leave paid out for eligible employees upon separation of employment to the Post-employment Health Plan on the employees' behalf. The liability was \$885,319, of which \$50,000 is considered current and \$835,319 is considered long-term as of December 31, 2012.

The remainder of the compensated absences liability is accounted for in the government-wide financial statements as governmental activities. It consists of the remaining accumulated sick and vacation leave not accounted for in another fund. As of December 31, 2012 the liability was \$2,716,847 of which \$1,623,525 is considered current and \$1,093,322 is considered long-term.

The individual issues are as follows:

	Bond	Original Issue Date	Original Borrowing	Interest Rate	Final Payment Due	Principal Outstanding	Source of Funds
Governmental Activities	General Obligation						
	Limited Tax Revenue Bonds, Series 2009 (Coroner)	01/01/09	\$8,000,000	4.75% to 6.5%	03/01/25	\$ 6,980,000	Ad valorem tax
	Limited Tax Revenue Bonds, Series 2008 (Library)	07/01/08	5,000,000	4.0% to 4.25%	03/01/25	4,210,000	Ad valorem tax
	Limited Tax Revenue Bonds, Series 2006 (Coroner)	07/01/06	4,000,000	4.125% to 6.0%	03/01/25	3,145,000	Ad valorem tax
	Sales Tax						
	Sales Tax Bonds Series 2011 (Jail)	07/20/11	2,000,000	2.81%	04/01/18	1,755,000	¼% sales tax
	Sales Tax Bonds Series 2006 (Jail)	11/30/06	12,275,000	4.0% to 5.0%	04/01/18	8,000,000	¼% sales tax
	Sales Tax Bonds Series 2006 (Justice Complex)	11/30/06	26,985,000	4.0% to 5.0%	04/01/18	17,670,000	¼% sales tax
	Sales Tax Bonds Sales Tax District No. 3 Series 2006	06/01/06	50,000,000	4.25% to 5.0%	06/01/31	43,105,000	2% sales tax
	Other						
	Revenue Bonds, Series 2009	05/01/09	4,000,000	3.87%	05/01/24	3,405,000	Excess Revenues
	Community Disaster Loan	12/21/05	12,231,219	2.70%	12/21/15	12,231,219	General Revenues
Total Governmental Activities						\$100,501,219	
Business-type Activities	Other						
	Utility Revenue Bonds, Series 2010A	04/21/10	1,000,000	.95%	06/01/30	\$770,586	Net Revenues of the System
	Utility Revenue Bonds, Series 2010B	03/02/10	41,370,000	2.0% to 5.5%	08/01/44	41,370,000	Net Revenues of the System
Total Business-type Activities						\$ 42,140,586	
TOTAL PRIMARY GOVERNMENT						<u>\$142,641,805</u>	

The primary government has accumulated \$10,983,906 in the debt service funds for future debt requirements.

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 except for the instances noted above where the Post-Employment Leave Benefit fund and the Health Insurance fund are used.

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, 2012, the statutory limit is \$167,075,884 and

ST. TAMMANY PARISH GOVERNMENT
Notes to the Financial Statements 2012

the Parish has \$14,335,000 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.

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

		Year Ending December 31	Principal	Interest	Total
Governmental Activities	General Obligation Bonds	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	925,000	524,066	1,449,066
		2017	975,000	482,238	1,457,238
		2018-2022	5,715,000	1,688,940	7,403,940
		2023-2027	4,210,000	803,076	5,013,076
	Sales Tax Bonds	2013	5,420,000	3,288,413	8,708,413
		2014	5,665,000	3,042,266	8,707,266
		2015	5,960,000	2,770,443	8,730,443
		2016	6,290,000	2,483,899	8,773,899
		2017	6,535,000	2,178,829	8,713,829
		2018-2022	15,040,000	7,811,962	22,851,962
		2023-2027	12,760,000	4,875,500	17,635,500
	2028-2032	12,860,000	1,327,250	14,187,250	
	Revenue Bonds	2013	215,000	127,613	342,613
		2014	225,000	119,099	344,099
		2015	240,000	110,102	350,102
		2016	250,000	100,620	350,620
		2017	260,000	90,752	350,752
		2018-2022	1,515,000	287,638	1,802,638
		2023-2027	700,000	27,477	727,477
	Community Disaster Loan	2013	-	-	-
		2014	-	-	-
		2015	12,231,219	2,908,082	15,139,301
Business-type Activities	Utility Revenue Bonds	2013	5,000	1,984,733	1,989,733
		2014	710,000	1,984,722	2,694,722
		2015	725,000	1,971,337	2,696,337
		2016	745,000	1,952,389	2,697,389
		2017	780,000	1,917,367	2,697,367
		2018-2022	4,350,000	9,121,422	13,471,422
		2023-2027	5,275,587	8,170,965	13,446,552
		2028-2032	6,245,000	6,929,975	13,174,975
		2033-2037	8,065,000	5,109,125	13,174,125
		2038-2042	10,340,000	2,826,500	13,166,500
		2043-2045	4,900,000	370,500	5,270,500
		Total		\$142,641,806	\$79,194,276

K. Landfill Post-closure Care

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

ST. TAMMANY PARISH GOVERNMENT
Notes to the Financial Statements 2012

L. Fund Balance

The fund balance for governmental funds as of December 31, 2012 was \$159,229,955. The following table indicates the purpose for each restriction or commitment:

	General Fund	Parish Road Mtc.	Capital Street Imp. - General	Disaster Relief	Non-major Special Revenue	Non-major Debt Service	Non-Major Capital Projects	Total
Non-Spendable:								
Prepaid items	\$5,511	\$210	\$ -	\$ -	\$7,717	\$ -	\$ -	\$13,438
Restricted for:								
22 nd JD Commissioner	-	-	-	-	177,744	-	-	177,744
Animal Shelter	-	-	-	-	1,452,462	-	473,687	1,926,149
Coastal Restoration	-	-	-	-	107,679	-	-	107,679
Debt Service	-	-	-	-	-	9,647,735	-	9,647,735
Culture, Recreation and Tourism	-	-	-	-	100,522	-	-	100,522
Drainage	-	-	-	-	3,918,352	-	6,990,442	10,908,794
Drainage Capital	-	-	-	-	-	-	801,587	801,587
Economic Development	-	-	-	-	153,502	-	-	153,502
Infrastructure Improvements	-	-	-	-	-	-	923,685	923,685
Jail	-	-	-	-	-	36,645	-	36,645
Jail Capital	-	-	-	-	-	-	752,888	752,888
Juror Compensation	-	-	-	-	436,159	-	-	436,159
Justice Complex	-	-	-	-	5,423,377	71,996	3,046,109	8,541,482
Library	-	-	-	-	-	9,901	-	9,901
Library Capital	-	-	-	-	-	-	2,270,512	2,270,512
Lighting Districts	-	-	-	-	4,639,467	-	-	4,639,467
Northshore Paving Project	-	-	-	-	-	-	84,704	84,704
Public Health	-	-	-	-	4,714,388	-	2,284,781	6,999,169
Roads, Bridges and Drainage	-	22,895,319	23,165,147	9,005,367	-	529	16,818,682	71,885,044
STP Coroner	-	-	-	-	-	1,163,409	-	1,163,409
STP Coroner Capital	-	-	-	-	-	-	249,647	249,647
Tall Timbers Subdivision	-	-	-	-	-	-	207,370	207,370
Transit	-	-	-	-	726,746	-	-	726,746
Transportation Capital	-	-	-	-	-	-	3,717,203	3,717,203
Witness Fees	-	-	-	-	240,057	-	-	240,057
Total Restricted	-	22,895,319	23,165,147	9,005,367	22,090,455	10,930,215	38,621,297	126,707,800
Committed for:								
Administration Building	-	-	-	-	-	-	1,842,555	1,842,555
Animal Shelter	-	-	-	-	238,727	-	-	238,727
Arts	-	-	-	-	126,136	-	-	126,136
Debt Service	-	-	-	-	-	53,691	-	53,691
Disaster Relief	-	-	-	307,319	-	-	-	307,319
Economic Development	-	-	-	-	-	-	376,087	376,087
Environmental Services	-	-	-	-	2,864,321	-	-	2,864,321
Fishing Pier	-	-	-	-	28,827	-	-	28,827
GIS	-	-	-	-	-	-	507,742	507,742
OEP/911 Building	-	-	-	-	-	-	909,264	909,264
Parish Buildings	-	-	-	-	-	-	9,963,766	9,963,766
Property Management	-	-	-	-	-	-	79,903	79,903
Solid Waste	-	-	-	-	-	-	535	535
Admin/Justice Complex East	-	-	-	-	-	-	5,305,475	5,305,475
Tammany Trace	-	659,993	-	-	-	-	720,205	1,380,198
Transit	-	-	-	-	113,367	-	-	113,367
Total Committed	-	659,993	-	307,319	3,371,378	53,691	19,705,532	24,097,913
Unassigned	8,410,804	-	-	-	-	-	-	8,410,804
TOTAL FUND BALANCES	\$8,416,315	\$23,555,322	\$23,165,147	\$9,312,686	\$25,469,550	\$10,983,906	\$58,326,829	\$159,229,955

ST. TAMMANY PARISH GOVERNMENT
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M. Inter-fund 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).

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, 2012, is as follows:

		Due to Fund:
		Risk Management (580)
Due from Fund:	Major	Grants - Drainage (416)
		\$277,131
	Non-major Special Revenue Funds	Criminal Court (028)
		129,687
		Grants - Department of Justice (404)
		139,712
		Grants - Other (411)
		11,078
		Grants - Roads (415)
		49,183
		Grants - Environmental Services (420)
		66,845
		Grants - Community Action Agency (425)
		108,527
		Grants - CDBG (460)
		207,302
Total		\$989,465

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.”

Due to/from primary government and component units:

		Receivable Entity						Total	
		Primary Government		Component Units					
		General Fund (010)*	Risk Mgmt. (580)	STP Library*	STP Coroner*	Sewerage Dist.1	Sewerage Dist. 4		
Payable Entity	Component Units	STP Library *	\$ -	\$4,934	\$ -	\$ -	\$ -	\$ -	\$4,934
	STP Coroner*	5,059	-	-	-	-	-	5,059	
	Mosquito Abatement Dist.*	5,252	-	-	-	-	-	5,252	
	Fire Protection Dist. 1	10,500	-	-	-	-	-	10,500	
	Fire Protection Dist. 2	2,185	-	-	-	-	-	2,185	
	Fire Protection Dist. 3	1,222	-	-	-	-	-	1,222	
	Fire Protection Dist. 4	8,131	-	-	-	-	-	8,131	
	Fire Protection Dist. 5	518	-	-	-	-	-	518	
	Fire Protection Dist. 6	281	-	-	-	-	-	281	
	Fire Protection Dist. 7	571	-	-	-	-	-	571	
	Fire Protection Dist. 8	809	-	-	-	-	-	809	
	Fire Protection Dist. 9	487	-	-	-	-	-	487	
	Fire Protection Dist. 11	580	-	-	-	-	-	580	
	Fire Protection Dist. 12	3,934	-	-	-	-	-	3,934	
	Fire Protection Dist. 13	1,447	-	-	-	-	-	1,447	
	Recreation District No. 1	2,872	-	-	-	-	-	2,872	
	Recreation District No. 2	49	-	-	-	-	-	49	
	Recreation District No. 4	292	-	-	-	-	-	292	
	Recreation District No. 6	312	-	-	-	-	-	312	
	Recreation District No. 7	107	-	-	-	-	-	107	
	Recreation District No. 11	342	-	-	-	-	-	342	
	Recreation District No. 12	188	-	-	-	-	-	188	
	Recreation District No. 14	1,469	-	-	-	-	-	1,469	
	Water District No. 2	85	-	-	-	-	-	85	
	Water District No. 3	-	-	-	-	38,397	57,090	95,487	
	Primary Government	STP Coroner (039) *	-	-	-	5,276,284	-	-	5,276,284
		STP Library (013)*	-	-	8,558,878	-	-	-	8,558,878
Total		\$46,692	\$4,934	\$8,558,878	\$5,276,284	\$38,397	\$57,090	\$13,982,275	

- Indicates Major component unit or fund as appropriate.

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Notes to the Financial Statements 2012

N. Inter-fund Transfers

Inter-fund transfers:

	Fund Transferred to:					Total
	Grants - Drainage	Non-major Special Revenue Funds	Non-major Debt Service Funds	Non-major Capital Project Funds	Internal Service Funds	
Transferred from:						
General Fund	\$7,601	\$31,538	\$ -	\$ -	\$ -	\$39,139
Internal Service Funds	-	403,994	-	50,000	1,361,129	1,815,123
St. Tammany Parish State Complex (1)					5,633,844	5,633,844
Utility Operations (1)	-	-	340,741	-		340,741
Total	\$7,601	\$435,532	\$340,741	\$50,000	\$6,994,973	\$7,828,847

(1) Business Type Activities

The transfers were made for the following reasons:

1. The General Fund District Attorney Division transferred excess appropriations to the Criminal Court Special Revenue Fund to cover expenditures.
2. The General Fund Grants Division transferred funds to the Grants – Drainage Special Revenue Fund for a grant match.
3. The Wellness Center Internal Service Fund will be accounted for in 2013 in the Public Health Fund. Therefore, all assets and liabilities were transferred to Public Health on December 31, 2012.
4. The Courthouse Annex Internal Service Fund will be accounted for in 2013 in the Public Health Fund. Therefore, all assets and liabilities were transferred to Public Health on December 31, 2012.
5. The OEP Building Internal Service Fund transferred funds to a capital project fund for the Mezzanine Elevator Project.
6. The Engineering Building Internal Service Fund will be accounted for in 2013 in the St. Tammany Parish Highway 59 Administrative Complex Internal Service Fund. Therefore, all assets and liabilities were transferred to the St. Tammany parish Highway 59 Administrative Complex Internal Service Fund on December 31, 2012.
7. The St. Tammany Parish State Complex Enterprise Fund will be accounted for in 2013 in the St. Tammany Parish Highway 59 Administrative Complex Internal Service Fund. In May of 2012, the state of Louisiana terminated its lease for space in this building. The Parish now occupies all but two small suites in the building. All of the assets and liabilities were transferred to the St. Tammany Parish Administrative Complex Internal Service Fund on December 31, 2012.
8. Utility Operations made a transfer to a non-major debt service fund to fund debt that is secured by excess revenues of the Parish, but paid by Utility Operations as long as excess funds are available for the debt.

O. Major Discretely Presented Component Units

1. St. Tammany Parish Coroner

Capital Assets

The St. Tammany Parish Coroner has a capitalization threshold of \$500, uses the straight-line depreciation method, and uses the following estimated useful lives:

Description	Estimated Useful Lives
Buildings	40 years
Transportation Equipment	3-5 years
Equipment and Fixtures	3-15 years
Furniture and Fixtures	5-15 years
DNA Equipment	5-20 years

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Notes to the Financial Statements 2012

Capital assets and depreciation activity for the year ended December 31, 2012 is as follows:

St. Tammany Parish Coroner	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$1,401,220	\$ -	\$ -	\$1,401,220
Construction in Progress	6,349,766	1,890,728	(8,240,494)	-
<i>Total capital assets, not being depreciated</i>	<i>7,750,986</i>	<i>1,890,728</i>	<i>(8,240,494)</i>	<i>1,401,220</i>
Capital assets being depreciated:				
Vehicles	299,670	-	(8,135)	291,535
Buildings and Improvements	-	8,414,987	-	8,414,987
Equipment and Fixtures	1,020,318	171,150	(84,404)	1,107,064
Furniture and Fixtures	95,223	102,518	-	197,741
DNA Equipment	1,014,659	61,527	-	1,076,186
<i>Total capital assets being depreciated</i>	<i>2,429,870</i>	<i>8,750,182</i>	<i>(92,539)</i>	<i>11,087,513</i>
Less accumulated depreciation for:				
Vehicles	(273,216)	(7,965)	7,174	(274,007)
Buildings and Improvements	-	(82,882)	-	(82,882)
Equipment and Fixtures	(625,122)	(128,776)	74,052	(679,846)
Furniture and Fixtures	(34,548)	(16,562)	-	(51,110)
DNA Equipment	(480,343)	(107,426)	-	(587,769)
Total accumulated depreciation	(1,413,229)	(343,611)	81,226	(1,675,614)
<i>Total capital assets being depreciated, net</i>	<i>1,016,641</i>	<i>8,406,571</i>	<i>(11,313)</i>	<i>9,411,899</i>
Total capital assets, net	\$8,767,627	\$10,297,299	(\$8,251,807)	\$10,813,119

Operating Leases

Governmental Type Activities

The St. Tammany Parish Coroner's office leases copier equipment for a period of 48 to 60 months. Future minimum lease payments due under these leases are as follows:

Year Ending December 31,	Amount
2013	\$ 10,080
2014	10,080
2015	9,819
2016	6,948
2017	4,241
Total Future Minimum Lease Payments	\$ 41,168

Total payments charged to copier lease expense for the year ended December 31, 2012 was \$2,968. During the year ended December 31, 2012, four storage units were leased on a month-to-month basis. Therefore, there are no future minimum payments notes.

Compensated Absences

During 2008, the Coroner adopted a new policy for calculating compensated absences. All full-time, permanent employees, including the Coroner, earn vacation and sick leave, per year, depending on the length of service with the Coroner. An unlimited amount of vacation and sick leave may be carried forward to the next calendar year. Upon termination, all accumulated vacation and sick leave are paid to the employee at the employee's rate of pay. Dates have been established for approved payout requests each quarter for current employees. Employees earn vacation and sick leave based on the following table, per pay period:

Years of Service	Earned Vacation	Earned Sick
1 to 3	3.41 hours	3.41 hours
3 to 10	5.59 hours	5.59 hours
10 and over	6.28 hours	6.28 hours

The following is a summary of the compensated absences liability for the year ended December 31, 2012:

Balance at 12/31/2011	Additions	Deductions	Balance at 12/31/2012	Amount Due within One Year
\$388,529	\$202,837	(\$145,667)	\$445,669	\$ -

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Subsequent Events

There is currently an open investigation into the Coroner's operations and spending, and compliance with certain State statutes by the Louisiana Legislative Auditor as well as other governmental agencies. The completion and findings, if any, are not yet determinable and as such, no liability has been accrued in the financial statements for any findings, if any, as a result of the investigation.

2. St. Tammany Parish Development District

Capital Assets

The St. Tammany Parish Development District does not have a set threshold as they have either been clearly unable to be capitalized (either due to dollars or life) or clearly required to be capitalized due to the large dollar value. They use the straight-line depreciation method and depreciate land improvements and equipment over a ten year estimated useful life.

Capital assets and depreciation activity for the year ended December 31, 2012 is as follows:

<u>Development District</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Land	\$400,000	\$ -	\$ -	\$400,000
Capital assets being depreciated:				
Land Improvements and Equipment	3,396,753	-	-	3,396,753
Less accumulated depreciation for:				
Land Improvements and Equipment	(1,976,185)	(339,675)	-	(2,315,860)
<i>Total capital assets being depreciated, net</i>	<i>1,420,568</i>	<i>(339,675)</i>	<i>-</i>	<i>1,080,893</i>
Total capital assets, net	\$1,820,568	(\$339,675)	\$ -	\$1,480,893

3. St. Tammany Parish Library

Capital Assets

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

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

Capital assets and depreciation activity for the year ended December 31, 2012 is as follows:

<u>St. Tammany Parish Library</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Land	\$473,285	\$ -	\$ -	\$473,285
<i>Total capital assets, not being depreciated</i>	<i>473,285</i>	<i>-</i>	<i>-</i>	<i>473,285</i>
Capital assets being depreciated:				
Buildings and Improvements	481,543	64,727	-	546,270
Vehicles	215,835	-	-	215,835
Furniture and Fixtures	425,384	9,590	-	434,974
Computers	172,038	22,094	-	194,132
Books	7,981,443	562,543	(522,200)	8,021,786
<i>Total capital assets being depreciated</i>	<i>9,276,243</i>	<i>658,954</i>	<i>(522,200)</i>	<i>9,412,997</i>
Less accumulated depreciation for:				
Buildings and Improvements	(297,856)	(20,391)	-	(318,247)
Vehicles	(195,227)	(20,608)	-	(215,835)
Furniture and Fixtures	(392,269)	(18,329)	-	(410,598)
Computers	(170,172)	(4,260)	-	(174,432)
Books	(6,724,402)	(645,446)	522,200	(6,847,648)
Total accumulated depreciation	(7,779,926)	(709,034)	522,200	(7,966,760)
<i>Total capital assets being depreciated, net</i>	<i>1,496,317</i>	<i>(50,080)</i>	<i>-</i>	<i>1,446,237</i>
Total capital assets, net	\$1,969,602	(\$50,080)	\$ -	\$1,919,522

ST. TAMMANY PARISH GOVERNMENT
Notes to the Financial Statements 2012

Operating Leases

Governmental Type Activities

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, 2012 was \$206,204. Future minimum lease payments are as follows:

Year Ending December 31,	Amount
2013	\$ 190,846
2014	131,861
2015	26,186
2016	26,186
2017	8,729
Total Future Minimum Lease Payments	\$ 383,808

Compensated Absences

The Library's policy allows employees to accumulate unused vacation and sick leave on an unlimited basis. Employees earn annual vacation leave based on the number of years of service and a set 12.5 days sick leave annually. For one to fifteen years of service, employees earn 15 days 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. The non-current portion (amounts estimated to be used in subsequent fiscal years) for governmental funds is reported only as a general long-term obligation in the government-wide statement of net position, and represents a reconciling item between the fund and government-wide presentations.

The following is a summary of the compensated absences liability for the year ended December 31, 2012:

Balance at 12/31/2011	Additions	Deductions	Balance at 12/31/2012	Amount Due within One Year
\$302,520	\$ -	(\$2,695)	\$299,825	\$ -

4. Mosquito Abatement District

Capital Assets

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

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

Capital assets and depreciation activity for the year ended December 31, 2012 is as follows:

<u>Mosquito Abatement District</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets being depreciated:				
Buildings and Improvements	\$5,832,393	\$ -	\$ -	\$5,832,393
Vehicles	578,871	-	(1,705)	577,166
Machinery and Equipment	432,812	1,000	(4,583)	429,229
Aircraft and Related Equipment	1,139,523	650,000	(65,000)	1,724,523
Furniture and Fixtures	18,891	-	-	18,891
<i>Total capital assets being depreciated</i>	<i>8,002,490</i>	<i>651,000</i>	<i>(71,288)</i>	<i>8,582,202</i>
Less accumulated depreciation for:				
Buildings and Improvements	(558,635)	(145,810)	-	(704,445)
Vehicles	(452,260)	(17,269)	1,705	(467,824)
Machinery and Equipment	(367,848)	(20,383)	4,583	(383,648)
Aircraft and Related Equipment	(868,188)	(121,475)	65,000	(924,663)
Furniture and Fixtures	(12,555)	(635)	-	(13,190)
<i>Total accumulated depreciation</i>	<i>(2,259,486)</i>	<i>(305,572)</i>	<i>71,288</i>	<i>(2,493,770)</i>
<i>Total capital assets being depreciated, net</i>	<i>\$5,743,004</i>	<i>\$345,428</i>	<i>\$ -</i>	<i>\$6,088,432</i>

ST. TAMMANY PARISH GOVERNMENT
Notes to the Financial Statements 2012

Inventories

For Mosquito Abatement District, 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, 2012 was determined using the first-in, first-out method (FIFO).

Operating Leases

Governmental Type Activities

Mosquito Abatement District entered into a 100-year lease with the City of Slidell on January 22, 2007 for approximately 155,945 square feet of land at the Slidell Airport. The District's new facility and administrative building and new airplane hangar rest on this site at 62512 Airport Road in the City of Slidell. The lease provides for an annual rental of \$19,649.

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 \$2,977, which the District paid in 2012.

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 \$744 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 \$16,412.

Compensated Absences

Employees earn annual leave at varying rates according to their years of service. Upon termination from employment, employees are compensated, at their current rate of pay, for all unused or accrued annual leave 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 1st 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 1st of each year, and is to be used only when the employee is either hospitalized or under a doctor's care for five days or more. Unused extended sick leave cannot be carried over to the following year. Upon termination from employment, employees are not paid for any unused sick leave earned during the year.

The following is a summary of the compensated absences liability for the year ended December 31, 2012:

Balance at 12/31/2011	Additions	Deductions	Balance at 12/31/2012	Amount Due within One Year
\$92,289	\$105,678	(\$93,820)	\$104,147	\$ -

P. Non-Major Discretely Presented Components Unit

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

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

Capital Assets

Sub-Drainage District No. 1 of Drainage District No. 3 has a threshold of \$25,000 for and use the straight-line depreciation method over a twenty-five year estimated useful life.

ST. TAMMANY PARISH GOVERNMENT
Notes to the Financial Statements 2012

Capital assets and depreciation activity for the year ended December 31, 2012 is as follows:

<u>Sub-Drainage District No. 1 of DD No. 3</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Land	\$378,391	\$ -	\$ -	\$378,391
Capital assets being depreciated:				
Infrastructure	175,841	-	-	175,841
Less accumulated depreciation for:				
Infrastructure	(19,678)	(7,041)	-	(26,719)
<i>Total capital assets being depreciated, net</i>	<i>156,163</i>	<i>(7,041)</i>	<i>-</i>	<i>149,122</i>
Total capital assets, net	\$534,554	(\$7,041)	\$ -	\$527,513

Long-term Liabilities

The District has issued Certificates of Indebtedness to be used for drainage infrastructure projects. The following is a summary of the long-term obligation transactions for the year ended December 31, 2012:

<u>Balance at 12/31/2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at 12/31/2012</u>	<u>Amount Due within One Year</u>
\$206,000	\$ -	(\$26,000)	180,000	\$27,000

The individual issue is as follows:

<u>Bond</u>	<u>Original Issue Date</u>	<u>Original Borrowing</u>	<u>Interest Rate</u>	<u>Final Payment Due</u>	<u>Principal Outstanding</u>	<u>Source of Funds</u>
Certificates of Indebtedness, Series 2008	08/28/09	\$280,000	4.96%	03/01/18	\$180,000	Parcel Fee

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

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	27,000	8,035	\$35,035
2014	28,000	6,894	34,894
2015	29,000	5,481	34,481
2016	31,000	3,993	34,993
2017	32,000	2,430	34,430
2018	33,000	818	33,818

Q. Subsequent Events

On May 16, 2013, St. Tammany Parish issued \$40,765,000 of sales tax refunding bonds with interest rates ranging from 2.0% to 4.0%. The proceeds were used to advance a refund \$37,170,000 of outstanding Sales Tax District No. 3, Series 2006 sales tax bonds.

On June 11, 2013, Louisiana Governor Bobby Jindal signed House Bill No. 561 into law. This bill enacts Revised Statute 13:5725 and repeals Revised Statute 13:5724 relative to the coroner of St. Tammany Parish. The statute states that the governing authority of St. Tammany Parish shall receive all tax revenues collected from the ad valorem tax levied by St. Tammany Parish for coroner purposes. In addition, the St. Tammany Parish Coroner's office shall transfer any and all funds on hand received from the ad valorem tax to the Parish, less and except amounts needed for operation for the remainder of calendar year 2013, with amounts being determined by the St. Tammany Parish Department of Finance. Any contracts or purchase agreements entered into by the St. Tammany Parish Coroner's office shall require approval or ratification by the Parish. The Parish shall establish an annual salary for the Coroner and employees of the Coroner's office. The coroner shall not own or acquire immovable property, and all immovable property previously owned by St. Tammany Parish and transferred to the Coroner's office shall be transferred back to the Parish within six months of the effective date of this section. Also within six months, the Parish and the Coroner's office shall enter into a restated cooperative endeavor agreement. The St. Tammany Parish Coroner has filed suit challenging the constitutionality of the bill.

**REQUIRED
SUPPLEMENTARY
INFORMATION**

SCHEDULE 1

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, 2012

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget- Positive (Negative)
Revenues				
Taxes:				
Ad valorem	\$ 4,300,000	\$ 4,300,000	\$ 4,335,894	\$ 35,894
Other taxes, penalties, interest, etc.	2,196,000	2,196,000	2,292,138	96,138
Licenses	2,975,300	2,975,300	3,396,076	420,776
Permits	1,468,000	1,468,000	1,261,100	(206,900)
Intergovernmental revenues:				
Other federal funds	75,000	75,000	35,543	(39,457)
State funds:				
State revenue sharing	292,125	292,125	287,321	(4,804)
Other state funds	5,000	5,000	6,142	1,142
Fees, charges and commissions for services	539,150	539,150	585,743	46,593
Fines and forfeitures	25,000	25,000	177,103	152,103
Other revenues	583,300	583,300	630,587	47,287
Total Revenues	12,458,875	12,458,875	13,007,647	548,772
Expenditures				
Planning	963,552	963,552	849,461	114,091
Permits	1,277,686	1,277,686	1,182,172	95,514
Public Information	768,040	773,039	723,731	49,308
Arts Commission	93,251	93,251	80,944	12,307
Facilities Management	137,218	137,218	128,993	8,225
Fairgrounds	68,000	68,000	63,094	4,906
22nd Judicial District Court	1,974,139	1,974,141	1,973,615	526
Ward Courts	212,574	212,574	206,829	5,745
District Attorney	2,055,542	2,205,549	2,087,192	118,357
Registrar of Voters	207,100	237,100	223,860	13,240
Tax Assessor	5,499	5,499	3,907	1,592
Parish Jail	-	88,000	80,787	7,213
Legal	654,920	654,920	477,848	177,072
Code Enforcement	398,445	398,445	282,679	115,766
Economic Development	58,734	58,734	3,734	55,000
Veterans Affairs	95,011	95,011	93,703	1,308
Camp Salmen	203,195	203,195	164,419	38,776
Grants	29,546	29,546	(46,427)	75,973
Greater St. Tammany Airport	160,148	160,148	115,627	44,521
General expenditures	3,636,040	3,486,032	2,301,681	1,184,351
Total Expenditures	12,998,640	13,121,640	10,997,849	2,123,791
Net Change in Fund Balance	(539,765)	(662,765)	2,009,798	2,672,563
Fund Balance - beginning	6,406,517	6,406,517	6,406,517	-
Fund Balance - ending	\$ 5,866,752	\$ 5,743,752	\$ 8,416,315	\$ 2,672,563

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 (013)
For the Year Ended December 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues	\$ 8,348,660	\$ 8,751,296	\$ 8,751,296	\$ -
Expenditures	<u>8,348,660</u>	<u>8,751,296</u>	<u>8,751,296</u>	<u>-</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues				
Sales and use tax	\$ 22,477,186	\$ 22,477,186	\$ 25,715,532	\$ 3,238,346
Other taxes, penalties, interest, etc.	16,620	16,620	11,478	(5,142)
Licenses and permits	71,500	71,500	111,100	39,600
Federal and state grants	121,650	121,650	104,526	(17,124)
State road fund	1,500,000	1,500,000	1,487,126	(12,874)
Fees, charges, and commissions for services	182,000	182,000	228,784	46,784
Fines and forfeitures	5,000	5,000	7,500	2,500
Investment earnings	200,000	200,000	145,705	(54,295)
Miscellaneous revenues	-	-	12,314	12,314
Total Revenues	<u>24,573,956</u>	<u>24,573,956</u>	<u>27,824,065</u>	<u>3,250,109</u>
Expenditures				
General maintenance	5,088,157	6,593,348	5,685,274	908,074
Airport maintenance area	727,397	727,397	493,191	234,206
Brewster maintenance area	501,868	535,698	488,124	47,574
Bush maintenance area	475,948	475,948	395,706	80,242
Covington maintenance area	862,846	862,846	633,695	229,151
Fritchie North maintenance area	352,120	359,105	334,364	24,741
Fritchie South maintenance area	769,815	802,665	392,695	409,970
Hickory maintenance area	496,827	496,827	442,447	54,380
Hwy 59 maintenance area	806,316	806,316	494,473	311,843
Keller maintenance area	640,456	642,856	548,573	94,283
Willie Road maintenance area	566,407	566,407	487,785	78,622
Vehicle maintenance	6,625,462	6,666,269	5,648,676	1,017,593
Trace maintenance	1,069,841	1,072,995	832,899	240,096
Trace security	123,800	123,800	122,848	952
Public Works Administration	770,509	770,509	714,168	56,341
Engineering - Roads	710,810	715,810	595,064	120,746
Intergovernmental Relations	433,264	433,264	293,345	139,919
Geographic Information Services	398,500	404,000	343,058	60,942
Data	273,176	273,176	247,674	25,502
Engineering	2,634,268	2,767,646	2,121,147	646,499
Legal	516,064	516,064	342,794	173,270
Office of Emergency Preparedness	1,135,280	1,150,994	1,069,461	81,533
General expenditures	2,538,475	2,538,475	2,533,658	4,817
Total Expenditures	<u>28,517,606</u>	<u>30,302,415</u>	<u>25,261,119</u>	<u>5,041,296</u>
Net Change in Fund Balance	(3,943,650)	(5,728,459)	2,562,946	8,291,405
Fund Balance - beginning	<u>20,992,576</u>	<u>20,992,576</u>	<u>20,992,576</u>	<u>-</u>
Fund Balance - ending	<u>\$ 17,048,926</u>	<u>\$ 15,264,117</u>	<u>\$ 23,555,522</u>	<u>\$ 8,291,405</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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues				
Sales and use tax	\$ 7,658,763	\$ 8,524,050	\$ 8,523,619	\$ (431)
Expenditures	<u>7,658,763</u>	<u>8,524,050</u>	<u>8,523,619</u>	<u>431</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues	\$ 4,506,845	\$ 4,603,057	\$ 4,602,697	\$ (360)
Expenditures	<u>4,506,845</u>	<u>4,603,057</u>	<u>4,602,697</u>	<u>360</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

ST. TAMMANY PARISH, LOUISIANA
Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual
Grants - Drainage (416)
For the Year Ended December 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues	\$ -	\$ 7,538,421	\$ 7,538,421	\$ -
Expenditures	-	7,548,194	7,548,194	-
Excess (Deficiency) of Revenues Over Expenditures	-	(9,773)	(9,773)	-
Other Financing Sources				
Transfers in	-	7,601	7,601	-
Total Other Financing Sources	-	7,601	7,601	-
Net Change in Fund Balance	-	(2,172)	(2,172)	-
Fund Balance - beginning	2,172	2,172	2,172	-
Fund Balance - ending	<u>\$ 2,172</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, 2012

	General Government				
	Legislative	Judicial	Elections	Financial Administration	Other- Unclassified
Expenditures:					
Planning	\$ -	\$ -	\$ -	\$ -	\$ 849,461
Permits	-	-	-	-	-
Public Information	-	-	-	-	625,476
Arts Commission	-	-	-	-	-
Facilities Management	-	-	-	-	128,993
Fairgrounds	-	-	-	-	63,094
22nd Judicial District Court	-	1,973,615	-	-	-
Ward Courts	-	206,829	-	-	-
District Attorney	-	2,055,654	-	-	-
Registrar of Voters	-	-	223,860	-	-
Tax Assessor	-	-	-	3,907	-
Parish Jail	-	-	-	-	-
Legal	-	-	-	-	454,028
Code Enforcement	-	-	-	-	-
Economic Development	-	-	-	-	-
Veterans Affairs	-	-	-	-	-
Camp Salmen	-	-	-	-	-
Grants	-	-	-	11,910	(65,938)
Greater St. Tammany Airport	-	-	-	-	115,627
General Expenditures	1,388,718	-	11,144	632,952	238,867
Total Expenditures	\$ 1,388,718	\$ 4,236,098	\$ 235,004	\$ 648,769	\$ 2,409,608

SCHEDULE 7

Public Safety	Health and Welfare	Culture-Recreation	Economic Development	Capital Outlay - Capital Assets	Capital Outlay - Infrastructure	Transfers Out	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 849,461
1,182,172	-	-	-	-	-	-	1,182,172
-	-	-	-	98,255	-	-	723,731
-	-	80,944	-	-	-	-	80,944
-	-	-	-	-	-	-	128,993
-	-	-	-	-	-	-	63,094
-	-	-	-	-	-	-	1,973,615
-	-	-	-	-	-	-	206,829
-	-	-	-	-	-	31,538	2,087,192
-	-	-	-	-	-	-	223,860
-	-	-	-	-	-	-	3,907
80,787	-	-	-	-	-	-	80,787
-	-	-	-	-	23,820	-	477,848
282,679	-	-	-	-	-	-	282,679
-	-	-	3,734	-	-	-	3,734
-	93,703	-	-	-	-	-	93,703
-	-	163,027	-	-	1,392	-	164,419
-	-	-	-	-	-	7,601	(46,427)
-	-	-	-	-	-	-	115,627
-	5,000	-	25,000	-	-	-	2,301,681
<u>\$ 1,545,638</u>	<u>\$ 98,703</u>	<u>\$ 243,971</u>	<u>\$ 28,734</u>	<u>\$ 98,255</u>	<u>\$ 25,212</u>	<u>\$ 39,139</u>	<u>\$ 10,997,849</u>



NON-MAJOR GOVERNMENTAL FUNDS

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Governmental Funds
December 31, 2012

	NON-MAJOR SPECIAL REVENUE FUNDS	NON-MAJOR DEBT SERVICE FUNDS	NON-MAJOR CAPITAL PROJECT FUNDS	TOTAL NON-MAJOR GOVERNMENTAL FUNDS
ASSETS				
Cash and cash equivalents	\$ 12,946,500	\$ 622,458	\$ 28,333,974	\$ 41,902,932
Investments	8,994,680	709,644	33,458,559	43,162,883
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	10,829,267	-	-	10,829,267
Sales tax	2,052,055	-	-	2,052,055
Other receivables	2,769,880	4,069	852,242	3,626,191
Prepaid items	7,717	-	-	7,717
Restricted assets	-	9,647,735	-	9,647,735
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 37,600,099</u>	<u>\$ 10,983,906</u>	<u>\$ 62,644,775</u>	<u>\$ 111,228,780</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ 6,424,194	\$ -	\$ 4,297,946	\$ 10,722,140
Due to other funds	712,334	-	-	712,334
Deferred revenue	4,294,407	-	-	4,294,407
Other liabilities	699,614	-	20,000	719,614
Total Liabilities	<u>12,130,549</u>	<u>-</u>	<u>4,317,946</u>	<u>16,448,495</u>
Fund balances:				
Nonspendable, prepaid items	7,717	-	-	7,717
Restricted	22,090,455	10,930,215	38,621,297	71,641,967
Committed	3,371,378	53,691	19,705,532	23,130,601
Total Fund Balances	<u>25,469,550</u>	<u>10,983,906</u>	<u>58,326,829</u>	<u>94,780,285</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 37,600,099</u>	<u>\$ 10,983,906</u>	<u>\$ 62,644,775</u>	<u>\$ 111,228,780</u>

SCHEDULE 9

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended December 31, 2012

	NON-MAJOR SPECIAL REVENUE FUNDS	NON-MAJOR DEBT SERVICE FUNDS	NON-MAJOR CAPITAL PROJECT FUNDS	TOTAL NON-MAJOR GOVERNMENTAL FUNDS
Revenues				
Taxes:				
Ad valorem/parcel fees	\$ 9,514,582	\$ 1,439,064	\$ 1,800,897	\$ 12,754,543
Sales tax	7,122,796	8,507,964	7,000,000	22,630,760
Other taxes, penalties, interest, etc.	269,707	-	-	269,707
Licenses and permits	1,398,483	-	-	1,398,483
Intergovernmental revenues:				
Federal and state grants	13,636,893	-	39,970	13,676,863
State funds:				
State revenue sharing	102,841	-	-	102,841
Fees and charges for services	850,460	-	2,245,342	3,095,802
Fines and forfeitures	1,987,526	-	-	1,987,526
Other revenues:				
Investment earnings	203,310	19,081	601,420	823,811
Contributions	502,262	-	13,799	516,061
Miscellaneous	147,632	-	94,500	242,132
Total Revenues	<u>35,736,492</u>	<u>9,966,109</u>	<u>11,795,928</u>	<u>57,498,529</u>
Expenditures				
General government:				
Judicial	6,941,168	-	-	6,941,168
Executive	76,769	-	-	76,769
Elections	153,242	-	-	153,242
Financial administration	251,588	-	-	251,588
Other - unclassified	86,915	-	254,316	341,231
Public safety	2,623,869	-	1,777,488	4,401,357
Highways and streets	4,221,160	-	726,479	4,947,639
Sanitation	3,179,445	-	-	3,179,445
Health and welfare	10,234,975	-	46,539	10,281,514
Cultural and recreation	166,197	-	2,001	168,198
Economic development	550,333	-	5,157	555,490
Capital outlay:				
Capital assets	2,752,504	-	10,044,596	12,797,100
Infrastructure	2,140,471	-	13,433,954	15,574,425
Debt Service:				
Principal	-	6,135,000	-	6,135,000
Interest	-	4,322,176	-	4,322,176
Bond issuance costs	-	5,927	1,125	7,052
Impact fee credits used	-	-	81,524	81,524
Total Expenditures	<u>33,378,636</u>	<u>10,463,103</u>	<u>26,373,179</u>	<u>70,214,918</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,357,856</u>	<u>(496,994)</u>	<u>(14,577,251)</u>	<u>(12,716,389)</u>
Other Financing Sources				
Transfers in	435,532	340,741	50,000	826,273
Total Other Financing Sources	<u>435,532</u>	<u>340,741</u>	<u>50,000</u>	<u>826,273</u>
Net Change in Fund Balance	<u>2,793,388</u>	<u>(156,253)</u>	<u>(14,527,251)</u>	<u>(11,890,116)</u>
Fund Balance - beginning	<u>22,676,162</u>	<u>11,140,159</u>	<u>72,854,080</u>	<u>106,670,401</u>
Fund Balance - ending	<u>\$ 25,469,550</u>	<u>\$ 10,983,906</u>	<u>\$ 58,326,829</u>	<u>\$ 94,780,285</u>



NON-MAJOR SPECIAL REVENUE FUNDS

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

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.

Economic Development (019) accounts for the part of the hotel/motel tax dedicated for economic development.

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.

Culture, Recreation, and Tourism (024) accounts for revenues dedicated for improvements, operations and maintenance of Camp Salmen Nature Park, the East St. Tammany Fishing Pier and the Tammany Trace.

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 22nd Judicial District Court System.

22nd 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 22nd Judicial District Court.

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.

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.

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

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 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 – 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, 2012

	014 STARC/Council on Aging	016 Drainage Maintenance	017 Public Health	018 Economic Development Districts
ASSETS				
Cash and cash equivalents	\$ 122,596	\$ 721,365	\$ 901,533	\$ 961,335
Investments	-	877,560	1,134,437	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	2,687,172	2,909,771	2,910,222	-
Sales tax	-	-	-	128,973
Other receivables	45,613	5,651	7,051	-
Prepaid items	-	-	-	-
 Total Assets	 <u>\$ 2,855,381</u>	 <u>\$ 4,514,347</u>	 <u>\$ 4,953,243</u>	 <u>\$ 1,090,308</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ 2,849,843	\$ 114,429	\$ 232,861	\$ 1,090,308
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Other liabilities	5,538	481,566	5,994	-
Total Liabilities	<u>2,855,381</u>	<u>595,995</u>	<u>238,855</u>	<u>1,090,308</u>
 Fund balances:				
Nonspendable, prepaid items	-	-	-	-
Restricted	-	3,918,352	4,714,388	-
Committed	-	-	-	-
Total Fund Balances	<u>-</u>	<u>3,918,352</u>	<u>4,714,388</u>	<u>-</u>
 Total Liabilities and Fund Balances	 <u>\$ 2,855,381</u>	 <u>\$ 4,514,347</u>	 <u>\$ 4,953,243</u>	 <u>\$ 1,090,308</u>

SCHEDULE 10
continued

019 Economic Development	020 Environmental Services	024 Culture, Recreation and Tourism	027 Jury and Witness	028 Criminal Court	029 22nd JDC Commissioner	035 Law Enforcement
\$ 22,907	\$ 1,241,972	\$ 31,184	\$ 196,456	\$ 67,920	\$ 79,834	\$ 108,059
36,113	1,683,430	37,324	235,343	44,553	95,844	130,661
-	-	-	-	-	-	-
-	-	-	-	-	-	-
94,572	155,713	60,841	16,604	118,829	6,253	5,787
-	-	-	-	-	-	-
<u>\$ 153,592</u>	<u>\$ 3,081,115</u>	<u>\$ 129,349</u>	<u>\$ 448,403</u>	<u>\$ 231,302</u>	<u>\$ 181,931</u>	<u>\$ 244,507</u>
\$ 90	\$ 41,154	\$ -	\$ 12,244	\$ 101,615	\$ 4,187	\$ 4,450
-	-	-	-	129,687	-	-
-	-	-	-	-	-	-
-	175,640	-	-	-	-	-
<u>90</u>	<u>216,794</u>	<u>-</u>	<u>12,244</u>	<u>231,302</u>	<u>4,187</u>	<u>4,450</u>
-	-	-	-	-	-	-
153,502	-	100,522	436,159	-	177,744	240,057
-	2,864,321	28,827	-	-	-	-
<u>153,502</u>	<u>2,864,321</u>	<u>129,349</u>	<u>436,159</u>	<u>-</u>	<u>177,744</u>	<u>240,057</u>
<u>\$ 153,592</u>	<u>\$ 3,081,115</u>	<u>\$ 129,349</u>	<u>\$ 448,403</u>	<u>\$ 231,302</u>	<u>\$ 181,931</u>	<u>\$ 244,507</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2012

	037 Justice Complex	043 Animal Services	161 Lighting District No. 1	164 Lighting District No. 4
ASSETS				
Cash and cash equivalents	\$ 1,935,575	\$ 183,581	\$ 284,594	\$ 447,363
Investments	2,396,035	247,671	350,796	547,710
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	-	1,351,530	193,180	260,991
Sales tax	1,923,082	-	-	-
Other receivables	15,419	43,051	1,775	2,906
Prepaid items	2,737	2,006	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 6,272,848</u>	<u>\$ 1,827,839</u>	<u>\$ 830,345</u>	<u>\$ 1,258,970</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ 846,734	\$ 110,283	\$ 13,764	\$ 28,538
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Other liabilities	-	24,361	-	-
Total Liabilities	<u>846,734</u>	<u>134,644</u>	<u>13,764</u>	<u>28,538</u>
Fund balances:				
Nonspendable, prepaid items	2,737	2,006	-	-
Restricted	5,423,377	1,452,462	816,581	1,230,432
Committed	-	238,727	-	-
Total Fund Balances	<u>5,426,114</u>	<u>1,693,195</u>	<u>816,581</u>	<u>1,230,432</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Balances	<u>\$ 6,272,848</u>	<u>\$ 1,827,839</u>	<u>\$ 830,345</u>	<u>\$ 1,258,970</u>

SCHEDULE 10
continued

165 Lighting District No. 5	166 Lighting District No. 6	167 Lighting District No. 7	169 Lighting District No. 9	170 Lighting District No. 10	171 Lighting District No. 11	174 Lighting District No. 14
\$ 33,786	\$ 308,366	\$ 445,260	\$ 96,592	\$ 1,524	\$ 17,840	\$ 992
41,372	376,904	545,118	118,079	1,860	21,814	1,198
16,097	79,912	252,644	67,816	1,550	7,140	14,900
-	-	-	-	-	-	-
214	1,946	2,896	643	10	113	15
-	-	-	-	-	-	-
<u>\$ 91,469</u>	<u>\$ 767,128</u>	<u>\$ 1,245,918</u>	<u>\$ 283,130</u>	<u>\$ 4,944</u>	<u>\$ 46,907</u>	<u>\$ 17,105</u>
\$ 539	\$ 8,358	\$ 46,040	\$ 6,119	\$ 125	\$ 382	\$ 1,137
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>539</u>	<u>8,358</u>	<u>46,040</u>	<u>6,119</u>	<u>125</u>	<u>382</u>	<u>1,137</u>
-	-	-	-	-	-	-
90,930	758,770	1,199,878	277,011	4,819	46,525	15,968
-	-	-	-	-	-	-
<u>90,930</u>	<u>758,770</u>	<u>1,199,878</u>	<u>277,011</u>	<u>4,819</u>	<u>46,525</u>	<u>15,968</u>
<u>\$ 91,469</u>	<u>\$ 767,128</u>	<u>\$ 1,245,918</u>	<u>\$ 283,130</u>	<u>\$ 4,944</u>	<u>\$ 46,907</u>	<u>\$ 17,105</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2012

	175 Lighting District No. 15	176 Lighting District No. 16	400 Grants - Arts Commission	401 Grants - Buildings
ASSETS				
Cash and cash equivalents	\$ 8,222	\$ 49,188	\$ 243,643	\$ 1,886,937
Investments	10,044	60,814	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	7,260	69,082	-	-
Sales tax	-	-	-	-
Other receivables	52	4,621	13,628	-
Prepaid items	-	-	2,974	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 25,578</u>	<u>\$ 183,705</u>	<u>\$ 260,245</u>	<u>\$ 1,886,937</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ 248	\$ 3,967	\$ 1,557	\$ -
Due to other funds	-	-	-	-
Deferred revenue	-	-	129,578	1,886,937
Other liabilities	-	6,515	-	-
Total Liabilities	<u>248</u>	<u>10,482</u>	<u>131,135</u>	<u>1,886,937</u>
Fund balances:				
Nonspendable, prepaid items	-	-	2,974	-
Restricted	25,330	173,223	-	-
Committed	-	-	126,136	-
Total Fund Balances	<u>25,330</u>	<u>173,223</u>	<u>129,110</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 25,578</u>	<u>\$ 183,705</u>	<u>\$ 260,245</u>	<u>\$ 1,886,937</u>

SCHEDULE 10
continued

402 Grants - Flood Hazard Mitigation	403 Grants - Economic Development	404 Grants - Dept. of Justice	411 Grants - Other	415 Grants - Roads	418 Grants - Coastal	420 Grants - Environmental Services
\$ 1,661,320	\$ -	\$ -	\$ -	\$ 124,567	\$ 111,596	\$ 53,903
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
484,256	-	227,861	15,402	388,738	-	57,227
-	-	-	-	-	-	-
<u>\$ 2,145,576</u>	<u>\$ -</u>	<u>\$ 227,861</u>	<u>\$ 15,402</u>	<u>\$ 513,305</u>	<u>\$ 111,596</u>	<u>\$ 111,130</u>
\$ 67,054	\$ -	\$ -	\$ 4,324	\$ 388,738	\$ 3,917	\$ 44,285
-	-	139,712	11,078	49,183	-	66,845
2,078,522	-	88,149	-	75,384	-	-
-	-	-	-	-	-	-
<u>2,145,576</u>	<u>-</u>	<u>227,861</u>	<u>15,402</u>	<u>513,305</u>	<u>3,917</u>	<u>111,130</u>
-	-	-	-	-	-	-
-	-	-	-	-	107,679	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>107,679</u>	<u>-</u>
<u>\$ 2,145,576</u>	<u>\$ -</u>	<u>\$ 227,861</u>	<u>\$ 15,402</u>	<u>\$ 513,305</u>	<u>\$ 111,596</u>	<u>\$ 111,130</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2012

	425 Grants - Community Action Agency	430 Grants - Tammany Trace	440 Grants - Airport	443 Grants - Animal Services
ASSETS				
Cash and cash equivalents	\$ 4,361	\$ 25,235	\$ 22,677	\$ 1,750
Investments	-	-	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	-	-	-	-
Sales tax	-	-	-	-
Other receivables	118,902	-	5,043	-
Prepaid items	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 123,263</u>	<u>\$ 25,235</u>	<u>\$ 27,720</u>	<u>\$ 1,750</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ 5,649	\$ 235	\$ 27,720	\$ -
Due to other funds	108,527	-	-	-
Deferred revenue	9,087	25,000	-	1,750
Other liabilities	-	-	-	-
Total Liabilities	<u>123,263</u>	<u>25,235</u>	<u>27,720</u>	<u>1,750</u>
Fund balances:				
Nonspendable, prepaid items	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 123,263</u>	<u>\$ 25,235</u>	<u>\$ 27,720</u>	<u>\$ 1,750</u>

SCHEDULE 10
continued

450 Grants - FTA	460 Grants - CDBG	TOTAL Non-Major Special Revenue Funds
\$ 542,467	\$ -	\$ 12,946,500
-	-	8,994,680
-	-	10,829,267
-	-	2,052,055
537,017	331,231	2,769,880
-	-	7,717
<u>\$ 1,079,484</u>	<u>\$ 331,231</u>	<u>\$ 37,600,099</u>
\$ 239,371	\$ 123,929	\$ 6,424,194
-	207,302	712,334
-	-	4,294,407
-	-	699,614
<u>239,371</u>	<u>331,231</u>	<u>12,130,549</u>
-	-	7,717
726,746	-	22,090,455
113,367	-	3,371,378
<u>840,113</u>	<u>-</u>	<u>25,469,550</u>
<u>\$ 1,079,484</u>	<u>\$ 331,231</u>	<u>\$ 37,600,099</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, 2012

	014 STARC/Council on Aging			016 Drainage Maintenance		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ 2,795,251	\$ 2,795,251	\$ -	\$ 1,112,746	\$ 1,234,672	\$ 121,926
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	68,419	68,419	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	7,543	7,543	-	50,000	32,931	(17,069)
Contributions	-	-	-	-	-	-
Total Revenues	<u>2,871,213</u>	<u>2,871,213</u>	<u>-</u>	<u>1,162,746</u>	<u>1,267,603</u>	<u>104,857</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	1,565,188	593,009	972,179
Sanitation	-	-	-	-	-	-
Health and welfare	2,871,213	2,871,213	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	295,000	273,830	21,170
Infrastructure	-	-	-	-	-	-
Total Expenditures	<u>2,871,213</u>	<u>2,871,213</u>	<u>-</u>	<u>1,860,188</u>	<u>866,839</u>	<u>993,349</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(697,442)</u>	<u>400,764</u>	<u>1,098,206</u>
Other Financing Sources						
Transfers in	-	-	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-	(697,442)	400,764	1,098,206
Fund Balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,517,588</u>	<u>3,517,588</u>	<u>-</u>
Fund Balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,820,146</u>	<u>\$ 3,918,352</u>	<u>\$ 1,098,206</u>

SCHEDULE 11
continued

017 Public Health			018 Economic Development Districts			019 Economic Development		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 2,913,643	\$ 3,049,761	\$ 136,118	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	514,354	513,827	(527)	-	-	-
-	-	-	-	-	-	130,000	164,198	34,198
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
20,000	35,623	15,623	1,200	1,200	-	-	31	31
-	-	-	-	-	-	-	-	-
2,933,643	3,085,384	151,741	515,554	515,027	(527)	130,000	164,229	34,229
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
51,875	9,875	42,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,893,383	2,519,265	374,118	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	515,554	515,027	527	130,000	10,727	119,273
109,383	-	109,383	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,054,641	2,529,140	525,501	515,554	515,027	527	130,000	10,727	119,273
(120,998)	556,244	677,242	-	-	-	-	153,502	153,502
-	403,994	403,994	-	-	-	-	-	-
-	403,994	403,994	-	-	-	-	-	-
(120,998)	960,238	1,081,236	-	-	-	-	153,502	153,502
3,754,150	3,754,150	-	-	-	-	-	-	-
\$ 3,633,152	\$ 4,714,388	\$ 1,081,236	\$ -	\$ -	\$ -	\$ -	\$ 153,502	\$ 153,502

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, 2012

	020 Environmental Services			024 Culture, Recreation and Tourism		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	85,000	105,509	20,509
Licenses and permits	1,101,350	1,277,184	175,834	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	12,240	20,033	7,793	33,000	28,641	(4,359)
Fines and forfeitures	1,000	1,703	703	-	-	-
Other revenues:						
Investment earnings	36,000	29,446	(6,554)	72	186	114
Contributions	-	-	-	151	403	252
Total Revenues	<u>1,150,590</u>	<u>1,328,366</u>	<u>177,776</u>	<u>118,223</u>	<u>134,739</u>	<u>16,516</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	1,340,159	1,201,935	138,224	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	8,223	5,390	2,833
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	62,724	52,824	9,900	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	<u>1,402,883</u>	<u>1,254,759</u>	<u>148,124</u>	<u>8,223</u>	<u>5,390</u>	<u>2,833</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(252,293)</u>	<u>73,607</u>	<u>325,900</u>	<u>110,000</u>	<u>129,349</u>	<u>19,349</u>
Other Financing Sources						
Transfers in	-	-	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(252,293)</u>	<u>73,607</u>	<u>325,900</u>	<u>110,000</u>	<u>129,349</u>	<u>19,349</u>
Fund Balance - beginning	<u>2,790,714</u>	<u>2,790,714</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - ending	<u>\$ 2,538,421</u>	<u>\$ 2,864,321</u>	<u>\$ 325,900</u>	<u>\$ 110,000</u>	<u>\$ 129,349</u>	<u>\$ 19,349</u>

SCHEDULE 11
continued

027 Jury and Witness			028 Criminal Court			029 22nd JDC Commissioner		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
252,000	251,045	(955)	127,094	127,093	(1)	75,000	74,660	(340)
-	-	-	2,081,168	1,985,823	(95,345)	-	-	-
8,000	3,927	(4,073)	200	113	(87)	3,000	1,557	(1,443)
-	-	-	-	-	-	-	-	-
<u>260,000</u>	<u>254,972</u>	<u>(5,028)</u>	<u>2,208,462</u>	<u>2,113,029</u>	<u>(95,433)</u>	<u>78,000</u>	<u>76,217</u>	<u>(1,783)</u>
316,320	281,843	34,477	2,226,041	2,156,331	69,710	208,520	193,067	15,453
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>316,320</u>	<u>281,843</u>	<u>34,477</u>	<u>2,226,041</u>	<u>2,156,331</u>	<u>69,710</u>	<u>208,520</u>	<u>193,067</u>	<u>15,453</u>
<u>(56,320)</u>	<u>(26,871)</u>	<u>29,449</u>	<u>(17,579)</u>	<u>(43,302)</u>	<u>(25,723)</u>	<u>(130,520)</u>	<u>(116,850)</u>	<u>13,670</u>
-	-	-	31,538	31,538	-	-	-	-
-	-	-	31,538	31,538	-	-	-	-
(56,320)	(26,871)	29,449	13,959	(11,764)	(25,723)	(130,520)	(116,850)	13,670
<u>463,030</u>	<u>463,030</u>	<u>-</u>	<u>11,764</u>	<u>11,764</u>	<u>-</u>	<u>294,594</u>	<u>294,594</u>	<u>-</u>
<u>\$ 406,710</u>	<u>\$ 436,159</u>	<u>\$ 29,449</u>	<u>\$ 25,723</u>	<u>\$ -</u>	<u>\$ (25,723)</u>	<u>\$ 164,074</u>	<u>\$ 177,744</u>	<u>\$ 13,670</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, 2012

	035 Law Enforcement			037 Justice Complex		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	6,051,400	6,608,969	557,569
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	87,000	86,228	(772)	3,400	3,380	(20)
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	4,000	2,170	(1,830)	97,600	32,620	(64,980)
Contributions	-	-	-	-	-	-
Total Revenues	91,000	88,398	(2,602)	6,152,400	6,644,969	492,569
Expenditures						
General government:						
Judicial	-	-	-	5,219,412	4,282,880	936,532
Executive	-	-	-	95,469	76,769	18,700
Elections	-	-	-	196,834	153,242	43,592
Financial administration	-	-	-	293,287	251,588	41,699
Other - unclassified	-	-	-	-	-	-
Public safety	71,760	61,611	10,149	1,085,992	882,662	203,330
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	307,300	263,665	43,635
Infrastructure	-	-	-	-	-	-
Total Expenditures	71,760	61,611	10,149	7,198,294	5,910,806	1,287,488
Excess (Deficiency) of Revenues Over Expenditures	19,240	26,787	7,547	(1,045,894)	734,163	1,780,057
Other Financing Sources						
Transfers in	-	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-	-
Net Change in Fund Balance	19,240	26,787	7,547	(1,045,894)	734,163	1,780,057
Fund Balance - beginning	213,270	213,270	-	4,691,951	4,691,951	-
Fund Balance - ending	\$ 232,510	\$ 240,057	\$ 7,547	\$ 3,646,057	\$ 5,426,114	\$ 1,780,057

SCHEDULE 11
continued

043 Animal Services			161 Lighting District No. 1			164 Lighting District No. 4		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 1,346,000	\$ 1,409,481	\$ 63,481	\$ 182,761	\$ 234,770	\$ 52,009	\$ 262,289	\$ 268,469	\$ 6,180
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
130,000	121,299	(8,701)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
30,000	34,422	4,422	-	-	-	-	-	-
108,000	101,540	(6,460)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
10,000	13,687	3,687	7,500	7,822	322	14,000	11,285	(2,715)
10,000	7,201	(2,799)	-	-	-	-	-	-
1,634,000	1,687,630	53,630	190,261	242,592	52,331	276,289	279,754	3,465
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	109,086	105,649	3,437	259,589	241,537	18,052
-	-	-	-	-	-	-	-	-
1,625,903	1,437,843	188,060	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
158,259	82,079	76,180	-	-	-	-	-	-
-	-	-	10,000	-	10,000	30,000	-	30,000
1,784,162	1,519,922	264,240	119,086	105,649	13,437	289,589	241,537	48,052
(150,162)	167,708	317,870	71,175	136,943	65,768	(13,300)	38,217	51,517
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(150,162)	167,708	317,870	71,175	136,943	65,768	(13,300)	38,217	51,517
1,525,487	1,525,487	-	679,638	679,638	-	1,192,215	1,192,215	-
\$ 1,375,325	\$ 1,693,195	\$ 317,870	\$ 750,813	\$ 816,581	\$ 65,768	\$ 1,178,915	\$ 1,230,432	\$ 51,517

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, 2012

	165			166		
	Lighting District No. 5			Lighting District No. 6		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ 15,767	\$ 16,727	\$ 960	\$ 85,020	\$ 84,715	\$ (305)
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	1,000	810	(190)	9,500	7,016	(2,484)
Contributions	-	-	-	-	-	-
Total Revenues	16,767	17,537	770	94,520	91,731	(2,789)
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	9,493	8,642	851	69,408	68,187	1,221
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	13,000	-	13,000
Total Expenditures	9,493	8,642	851	82,408	68,187	14,221
Excess (Deficiency) of Revenues Over Expenditures	7,274	8,895	1,621	12,112	23,544	11,432
Other Financing Sources						
Transfers in	-	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-	-
Net Change in Fund Balance	7,274	8,895	1,621	12,112	23,544	11,432
Fund Balance - beginning	82,035	82,035	-	735,226	735,226	-
Fund Balance - ending	\$ 89,309	\$ 90,930	\$ 1,621	\$ 747,338	\$ 758,770	\$ 11,432

SCHEDULE 11
continued

167 Lighting District No. 7			169 Lighting District No. 9			170 Lighting District No. 10		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 249,018	\$ 255,317	\$ 6,299	\$ 68,264	\$ 67,687	\$ (577)	\$ 1,600	\$ 1,550	\$ (50)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
13,500	10,718	(2,782)	3,200	2,377	(823)	58	46	(12)
-	-	-	-	-	-	-	-	-
262,518	266,035	3,517	71,464	70,064	(1,400)	1,658	1,596	(62)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
308,023	263,981	44,042	76,332	73,052	3,280	1,696	1,368	328
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
10,000	-	10,000	-	-	-	-	-	-
318,023	263,981	54,042	76,332	73,052	3,280	1,696	1,368	328
(55,505)	2,054	57,559	(4,868)	(2,988)	1,880	(38)	228	266
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(55,505)	2,054	57,559	(4,868)	(2,988)	1,880	(38)	228	266
1,197,824	1,197,824	-	279,999	279,999	-	4,591	4,591	-
\$ 1,142,319	\$ 1,199,878	\$ 57,559	\$ 275,131	\$ 277,011	\$ 1,880	\$ 4,553	\$ 4,819	\$ 266

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, 2012

	171			174		
	Lighting District No. 11			Lighting District No. 14		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ 7,140	\$ 7,140	\$ -	\$ 14,900	\$ 14,800	\$ (100)
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	480	410	(70)	190	110	(80)
Contributions	-	-	-	-	-	-
Total Revenues	7,620	7,550	(70)	15,090	14,910	(180)
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	6,569	5,266	1,303	16,995	14,946	2,049
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	6,569	5,266	1,303	16,995	14,946	2,049
Excess (Deficiency) of Revenues Over Expenditures	1,051	2,284	1,233	(1,905)	(36)	1,869
Other Financing Sources						
Transfers in	-	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-	-
Net Change in Fund Balance	1,051	2,284	1,233	(1,905)	(36)	1,869
Fund Balance - beginning	44,241	44,241	-	16,004	16,004	-
Fund Balance - ending	\$ 45,292	\$ 46,525	\$ 1,233	\$ 14,099	\$ 15,968	\$ 1,869

SCHEDULE 11
continued

175			176			400		
Lighting District No. 15			Lighting District No. 16			Grants - Art Commission		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 7,260	\$ 7,205	\$ (55)	\$ 64,530	\$ 67,037	\$ 2,507	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
200	218	18	975	1,464	489	-	-	-
-	-	-	-	-	-	67,223	67,223	-
7,460	7,423	(37)	65,505	68,501	2,996	67,223	67,223	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,268	3,679	589	32,197	27,137	5,060	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	73,919	73,919	-
-	-	-	-	-	-	-	-	-
-	-	-	20,000	-	20,000	-	-	-
4,268	3,679	589	52,197	27,137	25,060	73,919	73,919	-
3,192	3,744	552	13,308	41,364	28,056	(6,696)	(6,696)	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,192	3,744	552	13,308	41,364	28,056	(6,696)	(6,696)	-
21,586	21,586	-	131,859	131,859	-	135,806	135,806	-
\$ 24,778	\$ 25,330	\$ 552	\$ 145,167	\$ 173,223	\$ 28,056	\$ 129,110	\$ 129,110	\$ -

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, 2012

	401			402		
	Grants - Buildings			Grants - Flood Hazard Mitigation		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	512,181	512,181	-	1,525,207	1,525,207	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	-	-	-
Contributions	-	-	-	407,849	407,849	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	512,181	512,181	-	1,933,056	1,933,056	-
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	77,851	77,851	-	-	-	-
Public safety	-	-	-	1,315,159	1,315,159	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	83,043	83,043	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	317,945	317,945	-	529,854	529,854	-
Infrastructure	116,385	116,385	-	5,000	5,000	-
Total Expenditures	512,181	512,181	-	1,933,056	1,933,056	-
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-	-	-
Other Financing Sources						
Transfers in	-	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-	-
Fund Balance - beginning	-	-	-	-	-	-
Fund Balance - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE 11
continued

403 Grants - Economic Development			404 Grants - Dept. of Justice			411 Grants - Other		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
31,362	31,362	-	336,187	336,187	-	40,287	40,287	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	1,346	1,346	-	-	-	-
147,632	147,632	-	-	-	-	-	-	-
178,994	178,994	-	337,533	337,533	-	40,287	40,287	-
-	-	-	-	-	-	27,047	27,047	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	629	629	-	-	-	-
-	-	-	341,322	341,322	-	13,240	13,240	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
24,579	24,579	-	-	-	-	-	-	-
154,415	154,415	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
178,994	178,994	-	341,951	341,951	-	40,287	40,287	-
-	-	-	(4,418)	(4,418)	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	(4,418)	(4,418)	-	-	-	-
-	-	-	4,418	4,418	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2012

	415 Grants - Roads			418 Grants - Coastal		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	1,502,090	1,502,090	-	37,331	37,331	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Total Revenues	<u>1,502,090</u>	<u>1,502,090</u>	<u>-</u>	<u>37,331</u>	<u>37,331</u>	<u>-</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	42	42	-	37,331	37,331	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	1,502,048	1,502,048	-	-	-	-
Total Expenditures	<u>1,502,090</u>	<u>1,502,090</u>	<u>-</u>	<u>37,331</u>	<u>37,331</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources						
Transfers in	-	-	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-	-	-	-
Fund Balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>107,679</u>	<u>107,679</u>	<u>-</u>
Fund Balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 107,679</u>	<u>\$ 107,679</u>	<u>\$ -</u>

SCHEDULE 11
continued

420			425			430		
Grants - Environmental Services			Grants - Community Action Agency			Grants - Tammany Trace		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,252,553	2,252,553	-	2,264,763	2,264,763	-	232,371	232,371	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,477	3,477	-	2,701	2,701	-	12,062	12,062	-
2,256,030	2,256,030	-	2,267,464	2,267,464	-	244,433	244,433	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,977,510	1,977,510	-	-	-	-	-	-	-
-	-	-	2,267,464	2,267,464	-	-	-	-
3,845	3,845	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
29,905	29,905	-	-	-	-	-	-	-
244,770	244,770	-	-	-	-	244,433	244,433	-
2,256,030	2,256,030	-	2,267,464	2,267,464	-	244,433	244,433	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2012

	440			443		
	Grants - Airport			Grants - Animal Services		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	43,281	43,281	-	8,500	8,500	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	43,281	43,281	-	8,500	8,500	-
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	8,435	8,435	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	7,011	7,011	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	8,500	8,500	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	27,835	27,835	-	-	-	-
Total Expenditures	43,281	43,281	-	8,500	8,500	-
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-	-	-
Other Financing Sources						
Transfers in	-	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-	-
Fund Balance - beginning	-	-	-	-	-	-
Fund Balance - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE 11
continued

450 Grants - FTA			460 Grants - CDBG			TOTAL Non-Major Special Revenue Funds		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,126,189	\$ 9,514,582	\$ 388,393
-	-	-	-	-	-	6,565,754	7,122,796	557,042
-	-	-	-	-	-	215,000	269,707	54,707
-	-	-	-	-	-	1,231,350	1,398,483	167,133
4,087,846	4,087,846	-	762,934	762,934	-	13,636,893	13,636,893	-
-	-	-	-	-	-	98,419	102,841	4,422
157,840	157,840	-	-	-	-	855,574	850,460	(5,114)
-	-	-	-	-	-	2,082,168	1,987,526	(94,642)
-	-	-	-	-	-	288,218	203,310	(84,908)
-	-	-	-	-	-	504,809	502,262	(2,547)
-	-	-	-	-	-	147,632	147,632	-
4,245,686	4,245,686	-	762,934	762,934	-	34,752,006	35,736,492	984,486
-	-	-	-	-	-	7,997,340	6,941,168	1,056,172
-	-	-	-	-	-	95,469	76,769	18,700
-	-	-	-	-	-	196,834	153,242	43,592
-	-	-	-	-	-	293,287	251,588	41,699
-	-	-	-	-	-	86,915	86,915	-
-	-	-	-	-	-	2,879,348	2,623,869	255,479
2,770,323	2,770,323	-	-	-	-	5,273,551	4,221,160	1,052,391
-	-	-	-	-	-	3,317,669	3,179,445	138,224
367,756	367,756	-	762,934	762,934	-	10,797,153	10,234,975	562,178
-	-	-	-	-	-	169,030	166,197	2,833
-	-	-	-	-	-	670,133	550,333	119,800
1,047,987	1,047,987	-	-	-	-	3,012,772	2,752,504	260,268
-	-	-	-	-	-	2,223,471	2,140,471	83,000
4,186,066	4,186,066	-	762,934	762,934	-	37,012,972	33,378,636	3,634,336
59,620	59,620	-	-	-	-	(2,260,966)	2,357,856	4,618,822
-	-	-	-	-	-	31,538	435,532	403,994
-	-	-	-	-	-	31,538	435,532	403,994
59,620	59,620	-	-	-	-	(2,229,428)	2,793,388	5,022,816
780,493	780,493	-	-	-	-	22,676,162	22,676,162	-
\$ 840,113	\$ 840,113	\$ -	\$ -	\$ -	\$ -	\$ 20,446,734	\$ 25,469,550	\$ 5,022,816



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 and Sales Tax Bonds, Series 2011.

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 and Limited Tax Revenue Bonds, Series 2009.

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Debt Service Funds
December 31, 2012

	215 Sales Tax District No. 3 Debt Service	222 Utility Operations Debt Service	233 Library Debt Service
ASSETS			
Cash and cash equivalents	\$ 518	\$ 24,087	\$ 4,426
Investments	-	29,379	5,364
Receivables, net of allowances for uncollectibles:			
Other receivables	11	225	111
Restricted assets	<u>1,266,140</u>	<u>-</u>	<u>-</u>
 Total Assets	 <u><u>\$ 1,266,669</u></u>	 <u><u>\$ 53,691</u></u>	 <u><u>\$ 9,901</u></u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Due to other funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
 Fund balances:			
Restricted	1,266,669	-	9,901
Committed	<u>-</u>	<u>53,691</u>	<u>-</u>
Total Fund Balances	<u>1,266,669</u>	<u>53,691</u>	<u>9,901</u>
 Total Liabilities and Fund Balances	 <u><u>\$ 1,266,669</u></u>	 <u><u>\$ 53,691</u></u>	 <u><u>\$ 9,901</u></u>

SCHEDULE 12

234 St. Tammany Parish Jail Debt Service	237 Justice Complex Debt Service	239 St. Tammany Parish Coroner Debt Service	TOTAL Non-Major Debt Service Funds
\$ 36,623	\$ 32,266	\$ 524,538	\$ 622,458
-	39,480	635,421	709,644
22	250	3,450	4,069
2,637,650	5,743,945	-	9,647,735
<u>\$ 2,674,295</u>	<u>\$ 5,815,941</u>	<u>\$ 1,163,409</u>	<u>\$ 10,983,906</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
2,674,295	5,815,941	1,163,409	10,930,215
-	-	-	53,691
<u>2,674,295</u>	<u>5,815,941</u>	<u>1,163,409</u>	<u>10,983,906</u>
<u>\$ 2,674,295</u>	<u>\$ 5,815,941</u>	<u>\$ 1,163,409</u>	<u>\$ 10,983,906</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, 2012

	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)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	3,520,414	3,525,414	5,000	-	-	-
Other revenues:						
Investment earnings	100	157	57	350	1,007	657
Total Revenues	<u>3,520,514</u>	<u>3,525,571</u>	<u>5,057</u>	<u>350</u>	<u>1,007</u>	<u>657</u>
Expenditures						
Debt service:						
Principal	1,305,000	1,305,000	-	205,000	205,000	-
Interest	2,187,875	2,187,875	-	135,741	135,740	1
Bond issue costs	1,410	1,051	359	225	225	-
Total Expenditures	<u>3,494,285</u>	<u>3,493,926</u>	<u>359</u>	<u>340,966</u>	<u>340,965</u>	<u>1</u>
Excess (Deficiency) of Revenues Over Expenditures	26,229	31,645	5,416	(340,616)	(339,958)	658
Other Financing Sources						
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>340,741</u>	<u>340,741</u>	<u>-</u>
Net Change in Fund Balance	26,229	31,645	5,416	125	783	658
Fund Balance - beginning	<u>1,235,024</u>	<u>1,235,024</u>	<u>-</u>	<u>52,908</u>	<u>52,908</u>	<u>-</u>
Fund Balance - ending	<u>\$ 1,261,253</u>	<u>\$ 1,266,669</u>	<u>\$ 5,416</u>	<u>\$ 53,033</u>	<u>\$ 53,691</u>	<u>\$ 658</u>

SCHEDULE 13
continued

233			234			237		
Library Debt Service			St. Tammany Parish Jail Debt Service			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)
\$ 406,494	\$ 406,494	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	1,533,950	1,533,950	-	3,448,600	3,448,600	-
900	1,124	224	360	464	104	1,500	1,142	(358)
407,394	407,618	224	1,534,310	1,534,414	104	3,450,100	3,449,742	(358)
230,000	230,000	-	1,390,000	1,390,000	-	2,480,000	2,480,000	-
176,494	176,494	-	415,658	415,658	-	907,150	907,150	-
1,410	1,050	360	1,500	1,150	350	1,250	900	350
407,904	407,544	360	1,807,158	1,806,808	350	3,388,400	3,388,050	350
(510)	74	584	(272,848)	(272,394)	454	61,700	61,692	(8)
-	-	-	-	-	-	-	-	-
(510)	74	584	(272,848)	(272,394)	454	61,700	61,692	(8)
9,827	9,827	-	2,946,689	2,946,689	-	5,754,249	5,754,249	-
\$ 9,317	\$ 9,901	\$ 584	\$ 2,673,841	\$ 2,674,295	\$ 454	\$ 5,815,949	\$ 5,815,941	\$ (8)

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, 2012

	239			Total Non-Major		
	St. Tammany Parish Coroner Debt Service			Debt Service Funds		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ 1,028,044	\$ 1,032,570	\$ 4,526	\$ 1,434,538	\$ 1,439,064	\$ 4,526
Sales and use	-	-	-	8,502,964	8,507,964	5,000
Other revenues:						
Investment earnings	16,000	15,187	(813)	19,210	19,081	(129)
Total Revenues	1,044,044	1,047,757	3,713	9,956,712	9,966,109	9,397
Expenditures						
Debt service:						
Principal	525,000	525,000	-	6,135,000	6,135,000	-
Interest	499,260	499,259	1	4,322,178	4,322,176	2
Bond issue costs	2,000	1,551	449	7,795	5,927	1,868
Total Expenditures	1,026,260	1,025,810	450	10,464,973	10,463,103	1,870
Excess (Deficiency) of Revenues Over Expenditures	17,784	21,947	4,163	(508,261)	(496,994)	11,267
Other Financing Sources						
Transfers in	-	-	-	340,741	340,741	-
Net Change in Fund Balance	17,784	21,947	4,163	(167,520)	(156,253)	11,267
Fund Balance - beginning	1,141,462	1,141,462	-	11,140,159	11,140,159	-
Fund Balance - ending	\$ 1,159,246	\$ 1,163,409	\$ 4,163	\$ 10,972,639	\$ 10,983,906	\$ 11,267

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.

Public Health Capital Fund (323) accounts for funds committed to capital improvements and/or construction for Public Health related facilities.

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

St. Tammany Parish Administrative and Justice Complex East Capital Fund (325) accounts for funds committed to capital improvements of the St. Tammany Parish Administrative and Justice Complex East.

Economic Development Capital Fund (326) accounts for funds set aside to promote economic development projects within the Parish.

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

Tammany Trace Capital 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 Capital Fund (334) accounts for funds committed to capital improvements for the St. Tammany Parish Jail Facility.

Justice Complex Capital Fund (337) accounts for funds committed to capital improvements for the St. Tammany Parish Justice Complex.

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.

TMDL Projects Fund (370) accounts for voluntary impact fees and other revenue for which the use is restricted for infrastructure projects and appropriated for water quality improvement projects.

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Capital Project Funds
December 31, 2012

	301 Capital Street Improvements District No. 1	302 Capital Street Improvements District No. 2	303 Capital Street Improvements District No. 3	304 Capital Street Improvements District No. 4
ASSETS				
Cash and cash equivalents	\$ 350,286	\$ 619,080	\$ 230,595	\$ 606,026
Investments	428,388	756,630	281,509	740,939
Receivables, net of allowances for uncollectibles:				
Other receivables	2,368	3,572	2,304	3,889
	<u>781,042</u>	<u>1,379,282</u>	<u>514,408</u>	<u>1,350,854</u>
Total Assets	<u>\$ 781,042</u>	<u>\$ 1,379,282</u>	<u>\$ 514,408</u>	<u>\$ 1,350,854</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ -	\$ 345,374	\$ 39,654	\$ 17,184
Other liabilities	-	-	-	-
Total Liabilities	<u>-</u>	<u>345,374</u>	<u>39,654</u>	<u>17,184</u>
Fund balances:				
Restricted	781,042	1,033,908	474,754	1,333,670
Committed	-	-	-	-
Total Fund Balances	<u>781,042</u>	<u>1,033,908</u>	<u>474,754</u>	<u>1,333,670</u>
Total Liabilities and Fund Balances	<u>\$ 781,042</u>	<u>\$ 1,379,282</u>	<u>\$ 514,408</u>	<u>\$ 1,350,854</u>

SCHEDULE 14
continued

305 Capital Street Improvements District No. 5	306 Capital Street Improvements District No. 6	307 Capital Street Improvements District No. 7	308 Capital Street Improvements District No. 8	309 Capital Street Improvements District No. 9	310 Capital Street Improvements District No. 10	311 Capital Street Improvements District No. 11
\$ 994,183	\$ 975,883	\$ 923,848	\$ 181,321	\$ 497,936	\$ 369,512	\$ 638,238
1,215,919	1,192,691	1,129,656	221,828	608,504	452,211	780,626
6,060	5,602	5,983	957	3,039	2,264	3,815
<u>\$ 2,216,162</u>	<u>\$ 2,174,176</u>	<u>\$ 2,059,487</u>	<u>\$ 404,106</u>	<u>\$ 1,109,479</u>	<u>\$ 823,987</u>	<u>\$ 1,422,679</u>
\$ 124,729	\$ 30,384	\$ 190,946	\$ 10,000	\$ 27,753	\$ 11,696	\$ 127,109
-	-	-	-	-	-	-
<u>124,729</u>	<u>30,384</u>	<u>190,946</u>	<u>10,000</u>	<u>27,753</u>	<u>11,696</u>	<u>127,109</u>
2,091,433	2,143,792	1,868,541	394,106	1,081,726	812,291	1,295,570
-	-	-	-	-	-	-
<u>2,091,433</u>	<u>2,143,792</u>	<u>1,868,541</u>	<u>394,106</u>	<u>1,081,726</u>	<u>812,291</u>	<u>1,295,570</u>
<u>\$ 2,216,162</u>	<u>\$ 2,174,176</u>	<u>\$ 2,059,487</u>	<u>\$ 404,106</u>	<u>\$ 1,109,479</u>	<u>\$ 823,987</u>	<u>\$ 1,422,679</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Capital Project Funds
December 31, 2012

	312 Capital Street Improvements District No. 12	313 Capital Street Improvements District No. 13	314 Capital Street Improvements District No. 14	316 Capital Improvements Drainage
ASSETS				
Cash and cash equivalents	\$ 210,448	\$ 361,862	\$ 532,078	\$ 3,289,741
Investments	257,250	442,183	650,441	4,025,922
Receivables, net of allowances for uncollectibles:				
Other receivables	1,164	2,523	3,290	22,975
	<u>1,164</u>	<u>2,523</u>	<u>3,290</u>	<u>22,975</u>
Total Assets	<u>\$ 468,862</u>	<u>\$ 806,568</u>	<u>\$ 1,185,809</u>	<u>\$ 7,338,638</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ 2,599	\$ 39,165	\$ 11,863	\$ 348,196
Other liabilities	-	-	-	-
Total Liabilities	<u>2,599</u>	<u>39,165</u>	<u>11,863</u>	<u>348,196</u>
Fund balances:				
Restricted	466,263	767,403	1,173,946	6,990,442
Committed	-	-	-	-
Total Fund Balances	<u>466,263</u>	<u>767,403</u>	<u>1,173,946</u>	<u>6,990,442</u>
Total Liabilities and Fund Balances	<u>\$ 468,862</u>	<u>\$ 806,568</u>	<u>\$ 1,185,809</u>	<u>\$ 7,338,638</u>

SCHEDULE 14
continued

320 GIS Capital	321 Koop Drive Facility	322 Capital Improvements - OEP/911	323 Public Health Capital	324 Dept. of Public Works Capital	325 STP Admin/Justice Complex East Capital	326 Economic Development Capital
\$ 300,081	\$ 821,004	\$ 446,143	\$ 1,036,192	\$ 440,554	\$ 2,430,659	\$ 168,584
367,791	1,017,177	545,901	1,266,269	539,899	2,974,338	206,471
1,908	5,380	2,749	6,429	2,843	414,055	1,032
<u>\$ 669,780</u>	<u>\$ 1,843,561</u>	<u>\$ 994,793</u>	<u>\$ 2,308,890</u>	<u>\$ 983,296</u>	<u>\$ 5,819,052</u>	<u>\$ 376,087</u>
\$ 3,593	\$ 1,006	\$ -	\$ 24,109	\$ 127,033	\$ 493,577	\$ -
-	-	-	-	-	20,000	-
<u>3,593</u>	<u>1,006</u>	<u>-</u>	<u>24,109</u>	<u>127,033</u>	<u>513,577</u>	<u>-</u>
158,445	-	85,529	2,284,781	856,263	-	-
<u>507,742</u>	<u>1,842,555</u>	<u>909,264</u>	<u>-</u>	<u>-</u>	<u>5,305,475</u>	<u>376,087</u>
<u>666,187</u>	<u>1,842,555</u>	<u>994,793</u>	<u>2,284,781</u>	<u>856,263</u>	<u>5,305,475</u>	<u>376,087</u>
<u>\$ 669,780</u>	<u>\$ 1,843,561</u>	<u>\$ 994,793</u>	<u>\$ 2,308,890</u>	<u>\$ 983,296</u>	<u>\$ 5,819,052</u>	<u>\$ 376,087</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Capital Project Funds
December 31, 2012

	327 Buildings - General	330 Tammany Trace Capital	331 Northshore Paving Project	332 Tall Timbers Subdivision
ASSETS				
Cash and cash equivalents	\$ 4,483,201	\$ 325,571	\$ 37,991	\$ 93,009
Investments	5,483,413	398,753	46,477	113,785
Receivables, net of allowances for uncollectibles:				
Other receivables	28,123	2,054	236	576
 Total Assets	 <u>\$ 9,994,737</u>	 <u>\$ 726,378</u>	 <u>\$ 84,704</u>	 <u>\$ 207,370</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ 30,971	\$ 6,173	\$ -	\$ -
Other liabilities	-	-	-	-
Total Liabilities	<u>30,971</u>	<u>6,173</u>	<u>-</u>	<u>-</u>
 Fund balances:				
Restricted	-	-	84,704	207,370
Committed	9,963,766	720,205	-	-
Total Fund Balances	<u>9,963,766</u>	<u>720,205</u>	<u>84,704</u>	<u>207,370</u>
 Total Liabilities and Fund Balances	 <u>\$ 9,994,737</u>	 <u>\$ 726,378</u>	 <u>\$ 84,704</u>	 <u>\$ 207,370</u>

SCHEDULE 14
continued

333 Parish Library Capital	334 Jail Capital	337 Justice Complex Capital	339 Coroner Capital	343 Animal Services Capital	350 Solid Waste Capital Project	351 Property Mgmt Capital Project
\$ 1,443,155	\$ 372,519	\$ 1,603,564	\$ 913,730	\$ 238,214	\$ 240	\$ 35,024
1,761,523	454,497	1,966,596	-	291,774	294	44,662
11,256	3,233	12,798	-	1,739	1	217
<u>\$ 3,215,934</u>	<u>\$ 830,249</u>	<u>\$ 3,582,958</u>	<u>\$ 913,730</u>	<u>\$ 531,727</u>	<u>\$ 535</u>	<u>\$ 79,903</u>
\$ 945,422	\$ 77,361	\$ 536,849	\$ 664,083	\$ 58,040	\$ -	\$ -
-	-	-	-	-	-	-
<u>945,422</u>	<u>77,361</u>	<u>536,849</u>	<u>664,083</u>	<u>58,040</u>	<u>-</u>	<u>-</u>
2,270,512	752,888	3,046,109	249,647	473,687	-	-
-	-	-	-	-	535	79,903
<u>2,270,512</u>	<u>752,888</u>	<u>3,046,109</u>	<u>249,647</u>	<u>473,687</u>	<u>535</u>	<u>79,903</u>
<u>\$ 3,215,934</u>	<u>\$ 830,249</u>	<u>\$ 3,582,958</u>	<u>\$ 913,730</u>	<u>\$ 531,727</u>	<u>\$ 535</u>	<u>\$ 79,903</u>

SCHEDULE 14
continued

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Capital Project Funds
December 31, 2012

	360	366	370	TOTAL
	Transportation	Drainage	TMDL Projects	Non-Major
	Impact Fees	Impact Fees		Capital Project
				Funds
ASSETS				
Cash and cash equivalents	\$ 1,651,439	\$ 297,133	\$ 414,930	\$ 28,333,974
Investments	1,956,466	329,889	507,887	33,458,559
Receivables, net of allowances for uncollectibles:				
Other receivables	110,766	176,174	868	852,242
 Total Assets	 <u>\$ 3,718,671</u>	 <u>\$ 803,196</u>	 <u>\$ 923,685</u>	 <u>\$ 62,644,775</u>
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ 1,468	\$ 1,609	\$ -	\$ 4,297,946
Other liabilities	-	-	-	20,000
Total Liabilities	<u>1,468</u>	<u>1,609</u>	<u>-</u>	<u>4,317,946</u>
 Fund balances:				
Restricted	3,717,203	801,587	923,685	38,621,297
Committed	-	-	-	19,705,532
Total Fund Balances	<u>3,717,203</u>	<u>801,587</u>	<u>923,685</u>	<u>58,326,829</u>
 Total Liabilities and Fund Balances	 <u>\$ 3,718,671</u>	 <u>\$ 803,196</u>	 <u>\$ 923,685</u>	 <u>\$ 62,644,775</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, 2012

	301			302		
	Capital Street Improvements District No. 1			Capital Street Improvements District No. 2		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	438,472	438,472	-	566,292	566,292	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	19,750	19,750	-
Other revenues:						
Investment earnings	8,678	8,678	-	12,962	12,962	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	16,400	16,400
Total Revenues	447,150	447,150	-	599,004	615,404	16,400
Expenditures						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	1,268,884	488,456	780,428	1,526,347	509,062	1,017,285
Debt service:						
Bond issuance costs	-	-	-	-	-	-
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	1,268,884	488,456	780,428	1,526,347	509,062	1,017,285
Excess (Deficiency) of Revenues Over Expenditures	(821,734)	(41,306)	780,428	(927,343)	106,342	1,033,685
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	(821,734)	(41,306)	780,428	(927,343)	106,342	1,033,685
Fund Balance - beginning	822,348	822,348	-	927,566	927,566	-
Fund Balance - ending	\$ 614	\$ 781,042	\$ 780,428	\$ 223	\$ 1,033,908	\$ 1,033,685

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, 2012

	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)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	719,756	719,756	-	368,745	368,745	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	8,669	8,669	-	13,354	13,354	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>728,425</u>	<u>728,425</u>	<u>-</u>	<u>382,099</u>	<u>382,099</u>	<u>-</u>
Expenditures						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	12,600	12,600	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	100,000	-	100,000
Infrastructure	1,214,945	740,539	474,406	1,404,782	171,848	1,232,934
Debt service:						
Bond issuance costs	-	-	-	-	-	-
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>1,227,545</u>	<u>753,139</u>	<u>474,406</u>	<u>1,504,782</u>	<u>171,848</u>	<u>1,332,934</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(499,120)</u>	<u>(24,714)</u>	<u>474,406</u>	<u>(1,122,683)</u>	<u>210,251</u>	<u>1,332,934</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(499,120)</u>	<u>(24,714)</u>	<u>474,406</u>	<u>(1,122,683)</u>	<u>210,251</u>	<u>1,332,934</u>
Fund Balance - beginning	<u>499,468</u>	<u>499,468</u>	<u>-</u>	<u>1,123,419</u>	<u>1,123,419</u>	<u>-</u>
Fund Balance - ending	<u>\$ 348</u>	<u>\$ 474,754</u>	<u>\$ 474,406</u>	<u>\$ 736</u>	<u>\$ 1,333,670</u>	<u>\$ 1,332,934</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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
464,177	464,177	-	1,013,321	1,013,321	-	652,210	652,210	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
21,458	21,458	-	20,888	20,888	-	19,957	19,957	-
-	-	-	-	-	-	-	-	-
-	-	-	-	4,100	4,100	-	24,000	24,000
485,635	485,635	-	1,034,209	1,038,309	4,100	672,167	696,167	24,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
193,825	162,825	31,000	-	-	-	14,100	14,100	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,582,752	523,716	2,059,036	2,526,071	426,695	2,099,376	2,319,146	475,953	1,843,193
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,776,577	686,541	2,090,036	2,526,071	426,695	2,099,376	2,333,246	490,053	1,843,193
(2,290,942)	(200,906)	2,090,036	(1,491,862)	611,614	2,103,476	(1,661,079)	206,114	1,867,193
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(2,290,942)	(200,906)	2,090,036	(1,491,862)	611,614	2,103,476	(1,661,079)	206,114	1,867,193
2,292,339	2,292,339	-	1,532,178	1,532,178	-	1,662,427	1,662,427	-
\$ 1,397	\$ 2,091,433	\$ 2,090,036	\$ 40,316	\$ 2,143,792	\$ 2,103,476	\$ 1,348	\$ 1,868,541	\$ 1,867,193

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, 2012

	308			309		
	Capital Street Improvements District No. 8			Capital Street Improvements District No. 9		
	Final	Actual	Variance	Final	Actual	Variance
	Budget	Amounts	Positive	Budget	Amounts	Positive
			(Negative)			(Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	304,484	304,484	-	445,520	445,520	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	29,000	29,000	-
Other revenues:						
Investment earnings	2,779	2,779	-	11,640	11,640	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>307,263</u>	<u>307,263</u>	<u>-</u>	<u>486,160</u>	<u>486,160</u>	<u>-</u>
Expenditures						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	23,655	23,655	-	53,730	15,271	38,459
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	450,051	56,177	393,874	1,352,473	309,420	1,043,053
Debt service:						
Bond issuance costs	-	-	-	-	-	-
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>473,706</u>	<u>79,832</u>	<u>393,874</u>	<u>1,406,203</u>	<u>324,691</u>	<u>1,081,512</u>
Excess (Deficiency) of Revenues						
Over Expenditures	<u>(166,443)</u>	<u>227,431</u>	<u>393,874</u>	<u>(920,043)</u>	<u>161,469</u>	<u>1,081,512</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(166,443)	227,431	393,874	(920,043)	161,469	1,081,512
Fund Balance - beginning	<u>166,675</u>	<u>166,675</u>	<u>-</u>	<u>920,257</u>	<u>920,257</u>	<u>-</u>
Fund Balance - ending	<u>\$ 232</u>	<u>\$ 394,106</u>	<u>\$ 393,874</u>	<u>\$ 214</u>	<u>\$ 1,081,726</u>	<u>\$ 1,081,512</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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
327,561	327,561	-	561,644	561,644	-	295,320	295,320	-
-	-	-	-	-	-	-	-	-
1,000	1,000	-	-	-	-	-	-	-
6,806	6,806	-	12,417	12,417	-	3,916	3,916	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
335,367	335,367	-	574,061	574,061	-	299,236	299,236	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
27,397	27,397	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
968,886	157,406	811,480	1,607,493	312,813	1,294,680	492,165	25,991	466,174
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
996,283	184,803	811,480	1,607,493	312,813	1,294,680	492,165	25,991	466,174
(660,916)	150,564	811,480	(1,033,432)	261,248	1,294,680	(192,929)	273,245	466,174
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(660,916)	150,564	811,480	(1,033,432)	261,248	1,294,680	(192,929)	273,245	466,174
661,727	661,727	-	1,034,322	1,034,322	-	193,018	193,018	-
\$ 811	\$ 812,291	\$ 811,480	\$ 890	\$ 1,295,570	\$ 1,294,680	\$ 89	\$ 466,263	\$ 466,174

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, 2012

	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)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	425,902	425,902	-	416,596	416,596	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	9,707	9,707	-	11,716	11,716	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>435,609</u>	<u>435,609</u>	<u>-</u>	<u>428,312</u>	<u>428,312</u>	<u>-</u>
Expenditures						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	1,245,505	438,421	807,084	1,364,941	191,472	1,173,469
Debt service:						
Bond issuance costs	-	-	-	-	-	-
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>1,245,505</u>	<u>438,421</u>	<u>807,084</u>	<u>1,364,941</u>	<u>191,472</u>	<u>1,173,469</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(809,896)</u>	<u>(2,812)</u>	<u>807,084</u>	<u>(936,629)</u>	<u>236,840</u>	<u>1,173,469</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(809,896)</u>	<u>(2,812)</u>	<u>807,084</u>	<u>(936,629)</u>	<u>236,840</u>	<u>1,173,469</u>
Fund Balance - beginning	<u>770,215</u>	<u>770,215</u>	<u>-</u>	<u>937,106</u>	<u>937,106</u>	<u>-</u>
Fund Balance - ending	<u>\$ (39,681)</u>	<u>\$ 767,403</u>	<u>\$ 807,084</u>	<u>\$ 477</u>	<u>\$ 1,173,946</u>	<u>\$ 1,173,469</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)
\$ 1,800,897	\$ 1,800,897	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,963	5,963	-	-	-	-	-	-	-
84,936	84,936	-	4,564	4,564	-	17,837	17,837	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,891,796	1,891,796	-	4,564	4,564	-	17,837	17,837	-
-	-	-	280,635	15,700	264,935	638,576	196,503	442,073
-	-	-	-	-	-	-	-	-
1,983,695	408,468	1,575,227	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	400,000	-	400,000	1,495,247	96,646	1,398,601
10,981,997	5,575,638	5,406,359	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
12,965,692	5,984,106	6,981,586	680,635	15,700	664,935	2,133,823	293,149	1,840,674
(11,073,896)	(4,092,310)	6,981,586	(676,071)	(11,136)	664,935	(2,115,986)	(275,312)	1,840,674
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(11,073,896)	(4,092,310)	6,981,586	(676,071)	(11,136)	664,935	(2,115,986)	(275,312)	1,840,674
11,082,752	11,082,752	-	677,323	677,323	-	2,117,867	2,117,867	-
\$ 8,856	\$ 6,990,442	\$ 6,981,586	\$ 1,252	\$ 666,187	\$ 664,935	\$ 1,881	\$ 1,842,555	\$ 1,840,674

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, 2012

	322			323		
	Capital Improvements - OEP/911			Public Heath Capital		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	8,606	8,606	-	24,986	24,986	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>8,606</u>	<u>8,606</u>	<u>-</u>	<u>24,986</u>	<u>24,986</u>	<u>-</u>
Expenditures						
General government:						
Other - unclassified	-	-	-	3,000	-	3,000
Public safety	113,895	-	113,895	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	1,398,826	28,539	1,370,287
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	880,000	-	880,000	911,000	-	911,000
Infrastructure	-	-	-	-	-	-
Debt service:						
Bond issuance costs	-	-	-	-	-	-
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>993,895</u>	<u>-</u>	<u>993,895</u>	<u>2,312,826</u>	<u>28,539</u>	<u>2,284,287</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(985,289)</u>	<u>8,606</u>	<u>993,895</u>	<u>(2,287,840)</u>	<u>(3,553)</u>	<u>2,284,287</u>
Other Financing Sources (Uses)						
Transfers in	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(935,289)</u>	<u>58,606</u>	<u>993,895</u>	<u>(2,287,840)</u>	<u>(3,553)</u>	<u>2,284,287</u>
Fund Balance - beginning	<u>936,187</u>	<u>936,187</u>	<u>-</u>	<u>2,288,334</u>	<u>2,288,334</u>	<u>-</u>
Fund Balance - ending	<u>\$ 898</u>	<u>\$ 994,793</u>	<u>\$ 993,895</u>	<u>\$ 494</u>	<u>\$ 2,284,781</u>	<u>\$ 2,284,287</u>

SCHEDULE 15
continued

324			325			326		
Dept. of Public Works Capital			STP Admin/Justice Complex East Capital			Economic Development Capital		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	39,970	39,970	-	-	-
-	-	-	-	-	-	-	-	-
6,787	6,787	-	41,183	41,183	-	2,720	2,720	-
-	-	-	-	-	-	13,799	13,799	-
-	-	-	-	-	-	-	-	-
<u>6,787</u>	<u>6,787</u>	<u>-</u>	<u>41,183</u>	<u>81,153</u>	<u>39,970</u>	<u>16,519</u>	<u>16,519</u>	<u>-</u>
-	-	-	573,272	19,031	554,241	-	-	-
-	-	-	-	-	-	-	-	-
75,409	38,569	36,840	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	366,917	5,157	361,760
981,431	163,808	817,623	4,488,067	141,216	4,346,851	13,799	-	13,799
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>1,056,840</u>	<u>202,377</u>	<u>854,463</u>	<u>5,061,339</u>	<u>160,247</u>	<u>4,901,092</u>	<u>380,716</u>	<u>5,157</u>	<u>375,559</u>
<u>(1,050,053)</u>	<u>(195,590)</u>	<u>854,463</u>	<u>(5,020,156)</u>	<u>(79,094)</u>	<u>4,941,062</u>	<u>(364,197)</u>	<u>11,362</u>	<u>375,559</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(1,050,053)	(195,590)	854,463	(5,020,156)	(79,094)	4,941,062	(364,197)	11,362	375,559
<u>1,051,853</u>	<u>1,051,853</u>	<u>-</u>	<u>5,384,569</u>	<u>5,384,569</u>	<u>-</u>	<u>364,725</u>	<u>364,725</u>	<u>-</u>
<u>\$ 1,800</u>	<u>\$ 856,263</u>	<u>\$ 854,463</u>	<u>\$ 364,413</u>	<u>\$ 5,305,475</u>	<u>\$ 4,941,062</u>	<u>\$ 528</u>	<u>\$ 376,087</u>	<u>\$ 375,559</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, 2012

	327 Buildings General			330 Tammany Trace Capital		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	18,485	18,485	-	-	-	-
Other revenues:						
Investment earnings	96,783	96,783	-	5,565	5,565	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	115,268	115,268	-	5,565	5,565	-
Expenditures						
General government:						
Other - unclassified	644,746	23,082	621,664	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	36,580	23,594	12,986
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	2,657,919	9,363	2,648,556	23,563	6,347	17,216
Infrastructure	7,016,810	330,347	6,686,463	688,937	-	688,937
Debt service:						
Bond issuance costs	-	-	-	-	-	-
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	10,319,475	362,792	9,956,683	749,080	29,941	719,139
Excess (Deficiency) of Revenues Over Expenditures	(10,204,207)	(247,524)	9,956,683	(743,515)	(24,376)	719,139
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	(10,204,207)	(247,524)	9,956,683	(743,515)	(24,376)	719,139
Fund Balance - beginning	10,211,290	10,211,290	-	744,581	744,581	-
Fund Balance - ending	\$ 7,083	\$ 9,963,766	\$ 9,956,683	\$ 1,066	\$ 720,205	\$ 719,139

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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
778	778	-	1,905	1,905	-	35,346	35,346	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>778</u>	<u>778</u>	<u>-</u>	<u>1,905</u>	<u>1,905</u>	<u>-</u>	<u>35,346</u>	<u>35,346</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
964	-	964	2,360	-	2,360	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,001	2,001	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	5,182,315	2,957,909	2,224,406
-	-	-	-	-	-	46,106	-	46,106
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>964</u>	<u>-</u>	<u>964</u>	<u>2,360</u>	<u>-</u>	<u>2,360</u>	<u>5,230,422</u>	<u>2,959,910</u>	<u>2,270,512</u>
(186)	778	964	(455)	1,905	2,360	(5,195,076)	(2,924,564)	2,270,512
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(186)	778	964	(455)	1,905	2,360	(5,195,076)	(2,924,564)	2,270,512
<u>83,926</u>	<u>83,926</u>	<u>-</u>	<u>205,465</u>	<u>205,465</u>	<u>-</u>	<u>5,195,076</u>	<u>5,195,076</u>	<u>-</u>
<u>\$ 83,740</u>	<u>\$ 84,704</u>	<u>\$ 964</u>	<u>\$ 205,010</u>	<u>\$ 207,370</u>	<u>\$ 2,360</u>	<u>\$ -</u>	<u>\$ 2,270,512</u>	<u>\$ 2,270,512</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, 2012

	334 Jail Capital			337 Justice Complex Capital		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	16,049	16,049	-	39,867	39,867	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	16,049	16,049	-	39,867	39,867	-
Expenditures						
General government:						
Other - unclassified	-	-	-	218,741	-	218,741
Public safety	174,095	-	174,095	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	1,620,427	1,041,634	578,793	8,040,000	5,232,084	2,807,916
Infrastructure	-	-	-	-	-	-
Debt service:						
Bond issuance costs	1,125	1,125	-	-	-	-
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	1,795,647	1,042,759	752,888	8,258,741	5,232,084	3,026,657
Excess (Deficiency) of Revenues Over Expenditures	(1,779,598)	(1,026,710)	752,888	(8,218,874)	(5,192,217)	3,026,657
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	(1,779,598)	(1,026,710)	752,888	(8,218,874)	(5,192,217)	3,026,657
Fund Balance - beginning	1,779,598	1,779,598	-	8,238,326	8,238,326	-
Fund Balance - ending	\$ -	\$ 752,888	\$ 752,888	\$ 19,452	\$ 3,046,109	\$ 3,026,657

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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(11,452)	(11,452)	-	5,807	5,807	-	4	4	-
-	-	-	-	-	-	-	-	-
-	50,000	50,000	-	-	-	-	-	-
(11,452)	38,548	50,000	5,807	5,807	-	4	4	-
-	-	-	-	-	-	-	-	-
1,997,089	1,777,488	219,601	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	534	-	534
-	-	-	55,098	18,000	37,098	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	831,241	395,589	435,652	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,997,089	1,777,488	219,601	886,339	413,589	472,750	534	-	534
(2,008,541)	(1,738,940)	269,601	(880,532)	(407,782)	472,750	(530)	4	534
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(2,008,541)	(1,738,940)	269,601	(880,532)	(407,782)	472,750	(530)	4	534
1,988,587	1,988,587	-	881,469	881,469	-	531	531	-
\$ (19,954)	\$ 249,647	\$ 269,601	\$ 937	\$ 473,687	\$ 472,750	\$ 1	\$ 535	\$ 534

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, 2012

	351			360		
	Property Mgmt Capital Project			Transportation Impact Fees		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	621,301	621,301	-
Other revenues:						
Investment earnings	52	52	-	36,426	36,426	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>52</u>	<u>52</u>	<u>-</u>	<u>657,727</u>	<u>657,727</u>	<u>-</u>
Expenditures						
General government:						
Other - unclassified	889	-	889	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	586,767	-	586,767
Sanitation	2,137	-	2,137	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	75,000	-	75,000	-	-	-
Infrastructure	-	-	-	3,130,000	-	3,130,000
Debt service:						
Bond issuance costs	-	-	-	-	-	-
Impact fee credits used	-	-	-	81,341	81,341	-
Total Expenditures	<u>78,026</u>	<u>-</u>	<u>78,026</u>	<u>3,798,108</u>	<u>81,341</u>	<u>3,716,767</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(77,974)</u>	<u>52</u>	<u>78,026</u>	<u>(3,140,381)</u>	<u>576,386</u>	<u>3,716,767</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(77,974)</u>	<u>52</u>	<u>78,026</u>	<u>(3,140,381)</u>	<u>576,386</u>	<u>3,716,767</u>
Fund Balance - beginning	<u>79,851</u>	<u>79,851</u>	<u>-</u>	<u>3,140,817</u>	<u>3,140,817</u>	<u>-</u>
Fund Balance - ending	<u>\$ 1,877</u>	<u>\$ 79,903</u>	<u>\$ 78,026</u>	<u>\$ 436</u>	<u>\$ 3,717,203</u>	<u>\$ 3,716,767</u>

SCHEDULE 15
continued

366 Drainage Impact Fees			370 TMDL Projects			TOTAL Non-Major Capital Project Funds		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,800,897	\$ 1,800,897	\$ -
-	-	-	-	-	-	7,000,000	7,000,000	-
-	-	-	-	-	-	-	39,970	39,970
696,584	627,252	(69,332)	922,591	922,591	-	2,314,674	2,245,342	(69,332)
16,630	16,630	-	1,094	1,094	-	601,420	601,420	-
-	-	-	-	-	-	13,799	13,799	-
-	-	-	-	-	-	-	94,500	94,500
713,214	643,882	(69,332)	923,685	923,685	-	11,730,790	11,795,928	65,138
-	-	-	-	-	-	2,359,859	254,316	2,105,543
-	-	-	-	-	-	2,285,079	1,777,488	507,591
651,068	-	651,068	-	-	-	3,662,150	726,479	2,935,671
-	-	-	1,094	-	1,094	3,765	-	3,765
-	-	-	-	-	-	1,453,924	46,539	1,407,385
-	-	-	-	-	-	2,001	2,001	-
-	-	-	-	-	-	366,917	5,157	361,760
-	-	-	-	-	-	27,700,009	10,044,596	17,655,413
2,850,000	2,700,000	150,000	922,591	-	922,591	45,960,882	13,433,954	32,526,928
-	-	-	-	-	-	1,125	1,125	-
183	183	-	-	-	-	81,524	81,524	-
3,501,251	2,700,183	801,068	923,685	-	923,685	83,877,235	26,373,179	57,504,056
(2,788,037)	(2,056,301)	731,736	-	923,685	923,685	(72,146,445)	(14,577,251)	57,569,194
-	-	-	-	-	-	50,000	50,000	-
-	-	-	-	-	-	50,000	50,000	-
(2,788,037)	(2,056,301)	731,736	-	923,685	923,685	(72,096,445)	(14,527,251)	57,569,194
2,857,888	2,857,888	-	-	-	-	72,854,080	72,854,080	-
\$ 69,851	\$ 801,587	\$ 731,736	\$ -	\$ 923,685	\$ 923,685	\$ 757,635	\$ 58,326,829	\$ 57,569,194



INTERNAL SERVICE FUNDS

Internal Service Funds account for the financial and administrative services, general services 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.

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 Administrative and Justice Complex-East 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.

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

INTERNAL SERVICE FUNDS
(Continued)

Post Employment Leave Benefit Fund (587) accounts for funding of the compensated 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 Position
Internal Service Funds
December 31, 2012

	502	505	515	520
	Parish	Facilities	Public Works	St. Tammany
	Administration	Management	Building	Parish
	Administration	Administration	Building	Administrative
	Administration	Administration	Building	and Justice
	Administration	Administration	Building	Complex-East
ASSETS				
Current Assets				
Cash and cash equivalents	\$ 431,167	\$ 177,386	\$ 303,741	\$ 571,773
Investments	1,819,195	205,986	371,407	700,103
Receivables, net of allowances for uncollectibles	-	1,049	2,200	3,411
Due from other funds	-	-	-	-
Due from component units	-	-	-	-
Prepaid items	32,247	-	-	4,034
Other assets	2,000	-	-	120
Total Current Assets	<u>2,284,609</u>	<u>384,421</u>	<u>677,348</u>	<u>1,279,441</u>
Non-Current Assets				
Land	-	-	1,033,038	235,643
Other capital assets, net of depreciation	134,693	32,847	3,322,852	8,107,805
Total Non-Current Assets	<u>134,693</u>	<u>32,847</u>	<u>4,355,890</u>	<u>8,343,448</u>
TOTAL ASSETS	<u>2,419,302</u>	<u>417,268</u>	<u>5,033,238</u>	<u>9,622,889</u>
LIABILITIES				
Current Liabilities				
Accounts, salaries, and other payables	94,345	2,728	18,493	27,056
Unearned revenue	-	-	-	-
Other liabilities	-	-	-	-
Compensated absences	-	-	-	-
Claims payable	-	-	-	-
Payable to PEHP	-	-	-	-
Total Current Liabilities	<u>94,345</u>	<u>2,728</u>	<u>18,493</u>	<u>27,056</u>
Non-Current Liabilities				
Compensated absences	-	-	-	-
Claims payable	-	-	-	-
Health plan payable - retirees	-	-	-	-
Total Non-Current Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>94,345</u>	<u>2,728</u>	<u>18,493</u>	<u>27,056</u>
NET POSITION				
Net investment in capital assets	134,693	32,847	4,355,890	8,343,448
Unrestricted	<u>2,190,264</u>	<u>381,693</u>	<u>658,855</u>	<u>1,252,385</u>
TOTAL NET POSITON	<u>\$ 2,324,957</u>	<u>\$ 414,540</u>	<u>\$ 5,014,745</u>	<u>\$ 9,595,833</u>

SCHEDULE 16
continued

522 OEP Building	523 Wellness Center	524 Courthouse Annex	525 St. Tammany Parish Hwy 59 Administrative Complex	527 Engineering Building	530 Archive Management
\$ 518,440	\$ -	\$ -	\$ 1,374,381	\$ -	\$ 133,221
635,672	-	-	1,668,940	-	163,002
2,921	-	-	8,070	-	898
-	-	-	-	-	-
-	-	-	-	-	-
2,858	-	-	2,524	-	-
-	-	-	-	-	-
<u>1,159,891</u>	<u>-</u>	<u>-</u>	<u>3,053,915</u>	<u>-</u>	<u>297,121</u>
-	-	-	449,936	-	-
3,093,749	-	-	7,311,930	-	21,054
<u>3,093,749</u>	<u>-</u>	<u>-</u>	<u>7,761,866</u>	<u>-</u>	<u>21,054</u>
<u>4,253,640</u>	<u>-</u>	<u>-</u>	<u>10,815,781</u>	<u>-</u>	<u>318,175</u>
44,710	-	-	172,916	-	1,782
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>44,710</u>	<u>-</u>	<u>-</u>	<u>172,916</u>	<u>-</u>	<u>1,782</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>44,710</u>	<u>-</u>	<u>-</u>	<u>172,916</u>	<u>-</u>	<u>1,782</u>
3,093,749	-	-	7,761,866	-	21,054
1,115,181	-	-	2,880,999	-	295,339
<u>\$ 4,208,930</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,642,865</u>	<u>\$ -</u>	<u>\$ 316,393</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Net Position
Internal Service Funds
December 31, 2012

	575	580	585	586
	Unemployment	Risk	Health	Post
	Compensation	Management	Insurance	Employment
	Insurance	Insurance	Insurance	Health Plan
ASSETS				
Current Assets				
Cash and cash equivalents	\$ 228,455	\$ 4,280,963	\$ 2,238,001	\$ -
Investments	279,456	5,236,471	2,736,392	-
Receivables, net of allowances for uncollectibles	1,389	35,542	16,428	-
Due from other funds	-	989,465	-	-
Due from component units	-	4,934	-	-
Prepaid items	-	1,634	3,284	-
Other assets	-	-	-	-
Total Current Assets	<u>509,300</u>	<u>10,549,009</u>	<u>4,994,105</u>	<u>-</u>
Non-Current Assets				
Land	-	-	-	-
Other capital assets, net of depreciation	-	-	-	-
Total Non-Current Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>509,300</u>	<u>10,549,009</u>	<u>4,994,105</u>	<u>-</u>
LIABILITIES				
Current Liabilities				
Accounts, salaries, and other payables	8,614	10,323	-	-
Unearned revenue	-	-	449	-
Other liabilities	-	-	-	-
Compensated absences	-	-	-	-
Claims payable	-	250,000	-	-
Payable to PEHP	-	-	50,000	-
Total Current Liabilities	<u>8,614</u>	<u>260,323</u>	<u>50,449</u>	<u>-</u>
Non-Current Liabilities				
Compensated absences	-	-	835,319	-
Claims payable	-	2,303,250	-	-
Health plan payable - retirees	-	-	2,769,780	-
Total Non-Current Liabilities	<u>-</u>	<u>2,303,250</u>	<u>3,605,099</u>	<u>-</u>
TOTAL LIABILITIES	<u>8,614</u>	<u>2,563,573</u>	<u>3,655,548</u>	<u>-</u>
NET POSITION				
Net investment in capital assets	-	-	-	-
Unrestricted	<u>500,686</u>	<u>7,985,436</u>	<u>1,338,557</u>	<u>-</u>
TOTAL NET POSITION	<u>\$ 500,686</u>	<u>\$ 7,985,436</u>	<u>\$ 1,338,557</u>	<u>\$ -</u>

SCHEDULE 16
continued

587 Post Employment Leave Benefit	590 Workers' Compensation Insurance	TOTAL Internal Service Funds
\$ 668,526	\$ 1,679,333	\$ 12,605,387
817,140	2,225,953	16,859,717
4,043	10,200	86,151
-	-	989,465
-	-	4,934
-	-	46,581
-	-	2,120
<u>1,489,709</u>	<u>3,915,486</u>	<u>30,594,355</u>
-	-	1,718,617
-	-	22,024,930
-	-	<u>23,743,547</u>
<u>1,489,709</u>	<u>3,915,486</u>	<u>54,337,902</u>
-	-	380,967
-	-	449
-	84,153	84,153
80,865	-	80,865
-	-	250,000
-	-	50,000
<u>80,865</u>	<u>84,153</u>	<u>846,434</u>
126,025	-	961,344
-	-	2,303,250
-	-	2,769,780
<u>126,025</u>	<u>-</u>	<u>6,034,374</u>
<u>206,890</u>	<u>84,153</u>	<u>6,880,808</u>
-	-	23,743,547
<u>1,282,819</u>	<u>3,831,333</u>	<u>23,713,547</u>
<u>\$ 1,282,819</u>	<u>\$ 3,831,333</u>	<u>\$ 47,457,094</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
For the Year Ended December 31, 2012

	502 Parish Administration	505 Facilities Management Administration	515 Public Works Building	520 St. Tammany Parish Administrative and Justice Complex-East
Operating Revenues				
Charges for services				
Rent	\$ -	\$ -	\$ -	\$ -
Interfund charges	4,657,325	730,209	414,301	810,736
Other services	12,471	-	-	-
Total Operating Revenues	<u>4,669,796</u>	<u>730,209</u>	<u>414,301</u>	<u>810,736</u>
Operating Expenses				
Cost of sales and services	6,021,218	631,564	249,422	485,750
Administration	-	-	16,840	32,901
Depreciation	41,608	8,812	113,931	236,655
Total Operating Expenses	<u>6,062,826</u>	<u>640,376</u>	<u>380,193</u>	<u>755,306</u>
Operating Income (Loss)	<u>(1,393,030)</u>	<u>89,833</u>	<u>34,108</u>	<u>55,430</u>
Non-Operating Revenues (Expenses)				
Investment earnings	-	4,050	6,711	11,781
Disposal of capital assets	-	-	-	-
Total Non-Operating Revenues (Expenses)	<u>-</u>	<u>4,050</u>	<u>6,711</u>	<u>11,781</u>
Income (Loss) Before Contributions and Transfers	(1,393,030)	93,883	40,819	67,211
Contributed capital	-	-	39,056	7,665,583
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Change in Net Position	(1,393,030)	93,883	79,875	7,732,794
Net Position-beginning	<u>3,717,987</u>	<u>320,657</u>	<u>4,934,870</u>	<u>1,863,039</u>
Net Position-ending	<u>\$ 2,324,957</u>	<u>\$ 414,540</u>	<u>\$ 5,014,745</u>	<u>\$ 9,595,833</u>

SCHEDULE 17
continued

522 OEP Building	523 Wellness Center	524 Courthouse Annex	525 St. Tammany Parish Hwy 59 Administrative Complex	527 Engineering Building	530 Archive Management
\$ 188,740	\$ -	\$ -	\$ -	\$ -	\$ -
679,718	110,118	79,897	613,155	219,020	169,000
-	-	-	-	-	-
<u>868,458</u>	<u>110,118</u>	<u>79,897</u>	<u>613,155</u>	<u>219,020</u>	<u>169,000</u>
427,500	67,722	42,542	244,098	152,441	240,984
35,164	4,497	3,274	24,989	8,908	-
263,185	23,245	4,500	97,755	38,150	10,842
<u>725,849</u>	<u>95,464</u>	<u>50,316</u>	<u>366,842</u>	<u>199,499</u>	<u>251,826</u>
<u>142,609</u>	<u>14,654</u>	<u>29,581</u>	<u>246,313</u>	<u>19,521</u>	<u>(82,826)</u>
10,649	2,311	1,949	11,568	3,677	2,848
-	(695,542)	(15,750)	-	-	-
<u>10,649</u>	<u>(693,231)</u>	<u>(13,801)</u>	<u>11,568</u>	<u>3,677</u>	<u>2,848</u>
153,258	(678,577)	15,780	257,881	23,198	(79,978)
-	-	-	464,391	128,406	-
-	-	-	6,943,361	-	-
<u>(50,000)</u>	<u>(195,944)</u>	<u>(208,050)</u>	<u>-</u>	<u>(1,309,517)</u>	<u>-</u>
103,258	(874,521)	(192,270)	7,665,633	(1,157,913)	(79,978)
<u>4,105,672</u>	<u>874,521</u>	<u>192,270</u>	<u>2,977,232</u>	<u>1,157,913</u>	<u>396,371</u>
<u>\$ 4,208,930</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,642,865</u>	<u>\$ -</u>	<u>\$ 316,393</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
For the Year Ended December 31, 2012

	575 Unemployment Compensation	580 Risk Management Insurance	585 Health Insurance
Operating Revenues			
Charges for services			
Rent	\$ -	\$ -	\$ -
Interfund charges	58,529	1,439,717	4,965,988
Other services	-	256,767	91,511
Total Operating Revenues	<u>58,529</u>	<u>1,696,484</u>	<u>5,057,499</u>
Operating Expenses			
Cost of sales and services	44,539	2,210,377	4,967,455
Administration	1,480	59,533	90,020
Depreciation	-	-	-
Total Operating Expenses	<u>46,019</u>	<u>2,269,910</u>	<u>5,057,475</u>
Operating Income (Loss)	<u>12,510</u>	<u>(573,426)</u>	<u>24</u>
Non-Operating Revenues (Expenses)			
Investment earnings	4,625	84,279	14,477
Disposal of capital asset	-	-	-
Total Non-Operating Revenues (Expenses)	<u>4,625</u>	<u>84,279</u>	<u>14,477</u>
Income (Loss) Before Contributions and Transfers	17,135	(489,147)	14,501
Contributed capital	-	-	-
Transfers in	-	-	51,612
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Position	17,135	(489,147)	66,113
Net Position-beginning	<u>483,551</u>	<u>8,474,583</u>	<u>1,272,444</u>
Net Position-ending	<u><u>\$ 500,686</u></u>	<u><u>\$ 7,985,436</u></u>	<u><u>\$ 1,338,557</u></u>

SCHEDULE 17
continued

586 Post Employment Health Plan	587 Post Employment Leave Benefit	590 Workers' Compensation Insurance	TOTAL Internal Service Funds
\$ -	\$ -	\$ -	\$ 188,740
593,707	179,823	547,652	16,268,895
-	-	8,181	368,930
<u>593,707</u>	<u>179,823</u>	<u>555,833</u>	<u>16,826,565</u>
755,303	80,865	307,720	16,929,500
3,400	-	18,400	299,406
-	-	-	838,683
<u>758,703</u>	<u>80,865</u>	<u>326,120</u>	<u>18,067,589</u>
(164,996)	98,958	229,713	(1,241,024)
33,138	15,304	35,449	242,816
-	-	-	(711,292)
<u>33,138</u>	<u>15,304</u>	<u>35,449</u>	<u>(468,476)</u>
(131,858)	114,262	265,162	(1,709,500)
-	-	-	8,297,436
-	-	-	6,994,973
<u>(51,612)</u>	<u>-</u>	<u>-</u>	<u>(1,815,123)</u>
(183,470)	114,262	265,162	11,767,786
<u>183,470</u>	<u>1,168,557</u>	<u>3,566,171</u>	<u>35,689,308</u>
<u>\$ -</u>	<u>\$ 1,282,819</u>	<u>\$ 3,831,333</u>	<u>\$ 47,457,094</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2012

	502 Parish Administration	505 Facilities Management Administration	515 Public Works Building
Cash Flows from Operating Activities:			
Receipts from customers	\$ 17,102	\$ -	\$ -
Receipts from interfund services provided	4,657,325	730,209	414,301
Payments to suppliers	(1,822,431)	(191,294)	(159,350)
Payments to employees	(4,363,455)	(473,175)	-
Payments to other funds	-	-	(16,840)
Payments for interfund services used	(40,000)	-	(81,507)
Net Cash Provided (Used) by Operating Activities	<u>(1,551,459)</u>	<u>65,740</u>	<u>156,604</u>
Cash Flows from Non-capital Financing Activities:			
Transfers to other funds	-	-	-
Transfers from other funds	-	-	-
Loans to other funds	-	-	-
Net Cash Provided (Used) by Non-capital Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities:			
Purchase of capital assets	(24,907)	-	-
Net Cash (Used) by Capital and Related Financing Activities	<u>(24,907)</u>	<u>-</u>	<u>-</u>
Cash Flows from Investing Activities:			
Proceeds from sales and maturities of investments	2,157,732	192,659	128,540
Purchase of investments	(194,359)	(112,604)	(42,707)
Interest and dividends received	-	3,910	6,589
Net Cash Provided (Used) by Investing Activities	<u>1,963,373</u>	<u>83,965</u>	<u>92,422</u>
Net Increase (Decrease) in Cash and Cash Equivalents	387,007	149,705	249,026
Cash and Cash Equivalents, Beginning of Year	44,160	27,681	54,715
Cash and Cash Equivalents, End of Year	<u>\$ 431,167</u>	<u>\$ 177,386</u>	<u>\$ 303,741</u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities			
Operating income (loss)	\$ (1,393,030)	\$ 89,833	\$ 34,108
Depreciation expense	41,608	8,812	113,931
(Increase) decrease in accounts receivable	4,631	-	-
(Increase) decrease in prepaid items	(30,178)	-	-
Increase (decrease) in accounts payable	(27,719)	(5,875)	8,565
Increase (decrease) in salaries/benefits payable	(146,771)	(27,030)	-
Increase (decrease) in unearned revenue	-	-	-
Total Adjustments	<u>(158,429)</u>	<u>(24,093)</u>	<u>122,496</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (1,551,459)</u>	<u>\$ 65,740</u>	<u>\$ 156,604</u>

SCHEDULE 18
continued

520 St. Tammany Parish Administrative and Justice Complex-East	522 OEP Building	523 Wellness Center	524 Courthouse Annex	525 St. Tammany Parish Hwy 59 Administrative Complex	527 Engineering Building	530 Archive Management
\$ -	\$ 173,379	\$ -	\$ -	\$ -	\$ -	\$ -
810,736	679,718	110,118	79,897	613,155	219,020	169,000
(335,582)	(335,456)	(58,557)	(33,502)	(48,603)	(120,302)	(117,043)
(44,653)	(46,341)	-	-	-	-	(132,861)
(32,901)	(35,164)	(4,497)	(3,274)	(24,989)	(8,908)	-
(94,958)	(43,482)	(12,093)	(10,714)	(36,437)	(38,034)	-
<u>302,642</u>	<u>392,654</u>	<u>34,971</u>	<u>32,407</u>	<u>503,126</u>	<u>51,776</u>	<u>(80,904)</u>
-	(50,000)	(195,944)	(208,050)	-	(348,087)	-
-	-	-	-	1,742,848	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>(50,000)</u>	<u>(195,944)</u>	<u>(208,050)</u>	<u>1,742,848</u>	<u>(348,087)</u>	<u>-</u>
(70,841)	(21,500)	-	-	(144,440)	-	-
<u>(70,841)</u>	<u>(21,500)</u>	<u>-</u>	<u>-</u>	<u>(144,440)</u>	<u>-</u>	<u>-</u>
310,007	187,366	225,892	175,285	230,485	283,490	177,391
(92,997)	(88,780)	(84,830)	(20,838)	(1,065,194)	(22,947)	(8,562)
13,267	10,893	3,006	2,713	7,749	4,593	3,743
<u>230,277</u>	<u>109,479</u>	<u>144,068</u>	<u>157,160</u>	<u>(826,960)</u>	<u>265,136</u>	<u>172,572</u>
462,078	430,633	(16,905)	(18,483)	1,274,574	(31,175)	91,668
109,695	87,807	16,905	18,483	99,807	31,175	41,553
<u>\$ 571,773</u>	<u>\$ 518,440</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,374,381</u>	<u>\$ -</u>	<u>\$ 133,221</u>
\$ 55,430	\$ 142,609	\$ 14,654	\$ 29,581	\$ 246,313	\$ 19,521	\$ (82,826)
236,655	263,185	23,245	4,500	97,755	38,150	10,842
-	-	-	-	-	-	-
(460)	(149)	-	-	(1,453)	-	-
12,881	4,048	(2,928)	(1,674)	160,511	(5,895)	(4,257)
(1,864)	(1,678)	-	-	-	-	(4,663)
-	(15,361)	-	-	-	-	-
<u>247,212</u>	<u>250,045</u>	<u>20,317</u>	<u>2,826</u>	<u>256,813</u>	<u>32,255</u>	<u>1,922</u>
<u>\$ 302,642</u>	<u>\$ 392,654</u>	<u>\$ 34,971</u>	<u>\$ 32,407</u>	<u>\$ 503,126</u>	<u>\$ 51,776</u>	<u>\$ (80,904)</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2012

	575 Unemployment Compensation	580 Risk Management Insurance	585 Health Insurance
Cash Flows from Operating Activities:			
Receipts from customers	\$ -	\$ 356,193	\$ 88,177
Receipts from interfund services provided	58,529	1,439,717	4,965,988
Payments to suppliers	(35,925)	(1,703,100)	(1,320,240)
Payments to employees	-	(520,621)	-
Payments to other funds	(1,480)	(59,533)	(90,020)
Payments for interfund services used	-	-	-
Net Cash Provided (Used) by Operating Activities	<u>21,124</u>	<u>(487,344)</u>	<u>3,643,905</u>
Cash Flows from Non-capital Financing Activities:			
Transfers to other funds	-	-	-
Transfers from other funds	-	-	51,612
Loans to other funds	-	834,699	-
Net Cash Provided (Used) by Non-capital Financing Activities	<u>-</u>	<u>834,699</u>	<u>51,612</u>
Cash Flows from Capital and Related Financing Activities:			
Purchase of capital assets	-	-	-
Net Cash (Used) by Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows from Investing Activities:			
Proceeds from sales and maturities of investments	169,043	4,456,305	861,552
Purchase of investments	(18,975)	(1,748,443)	(2,461,885)
Interest and dividends received	5,858	107,364	6,762
Net Cash Provided (Used) by Investing Activities	<u>155,926</u>	<u>2,815,226</u>	<u>(1,593,571)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	177,050	3,162,581	2,101,946
Cash and Cash Equivalents, Beginning of Year	51,405	1,118,382	136,055
Cash and Cash Equivalents, End of Year	<u>\$ 228,455</u>	<u>\$ 4,280,963</u>	<u>\$ 2,238,001</u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities			
Operating income (loss)	\$ 12,510	\$ (573,426)	\$ 24
Depreciation expense	-	-	-
(Increase) decrease in accounts receivable	-	99,426	(2,862)
(Increase) decrease in prepaid items	-	872	(3,284)
Increase (decrease) in accounts payable	8,614	(7,251)	3,650,499
Increase (decrease) in salaries/benefits payable	-	(6,965)	-
Increase (decrease) in unearned revenue	-	-	(472)
Total Adjustments	<u>8,614</u>	<u>86,082</u>	<u>3,643,881</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 21,124</u>	<u>\$ (487,344)</u>	<u>\$ 3,643,905</u>

SCHEDULE 18
continued

586 Post Employment Health Plan	587 Post Employment Leave Benefit	590 Workers' Compensation Insurance	TOTAL Internal Service Funds
\$ -	\$ -	\$ 8,181	\$ 643,032
593,707	179,823	547,652	16,268,895
(3,767,598)	-	(307,720)	(10,356,703)
-	(156,971)	-	(5,738,077)
(3,400)	-	(18,400)	(299,406)
-	-	-	(357,225)
<u>(3,177,291)</u>	<u>22,852</u>	<u>229,713</u>	<u>160,516</u>
(51,612)	-	-	(853,693)
-	-	-	1,794,460
-	-	-	834,699
<u>(51,612)</u>	<u>-</u>	<u>-</u>	<u>1,775,466</u>
-	-	-	(261,688)
<u>-</u>	<u>-</u>	<u>-</u>	<u>(261,688)</u>
2,931,281	510,989	1,176,917	14,174,934
(89,414)	(36,031)	(124,228)	(6,212,794)
47,196	16,417	43,361	283,421
<u>2,889,063</u>	<u>491,375</u>	<u>1,096,050</u>	<u>8,245,561</u>
(339,840)	514,227	1,325,763	9,919,855
339,840	154,299	353,570	2,685,532
<u>\$ -</u>	<u>\$ 668,526</u>	<u>\$ 1,679,333</u>	<u>\$ 12,605,387</u>
\$ (164,996)	\$ 98,958	\$ 229,713	\$ (1,241,024)
-	-	-	838,683
-	-	-	101,195
-	-	-	(34,652)
(3,012,295)	-	-	777,224
-	(76,106)	-	(265,077)
-	-	-	(15,833)
<u>(3,012,295)</u>	<u>(76,106)</u>	<u>-</u>	<u>1,401,540</u>
<u>\$ (3,177,291)</u>	<u>\$ 22,852</u>	<u>\$ 229,713</u>	<u>\$ 160,516</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2012

Non-cash and Financing Activities

The change in fair market value of investments was as follows:

St. Tammany Parish Administrative and Justice Complex - East (520)	\$	1,613
OEP Building (522)		633
Wellness Center (523)		132
Courthouse Annex (524)		197
St. Tammany Parish Hwy 59 Administrative Complex (525)		1,232
Archive Management (530)		840
Unemployment Compensation (575)		998
Risk Management Insurance (580)		19,910
Health Insurance (585)		698
Post Employment Health Plan (586)		4,125
Post Employment Leave Benefit (587)		1,172
Workers' Compensation Insurance (590)		5,898

Public Works Building (515)

A capital project on the building was completed in 2012 that were funded by a capital project fund. It was to install a lightening protection system at a cost of \$39,056.

St. Tammany Parish Administrative and Justice Complex East (520)

The renovations of this building after Hurricane Katrina was completed during 2012 at a total cost of \$7,641,612.

This was accounted for in a capital projects fund and paid for by grants, insurance proceeds as well as taxpayer dollars. In addition, a lightening protection system was installed at a cost of \$23,971 and was funded by a capital projects fund.

Wellness Center (523)

Beginning in 2013, all expenditures will be paid for this building out of the Public Health special revenue fund (017).

All of the assets were transferred to governmental activities as of 12/31/12 totaling \$695,542.

Courthouse Annex (524)

Beginning in 2013, all expenditures will be paid for this building out of the Public Health special revenue fund (017).

All of the assets were transferred to governmental activities as of 12/31/12 totaling \$15,750.

St. Tammany Parish Hwy 59 Administrative Complex (525)

Beginning in 2013, all of the activity for the "Koop Drive Complex" will be accounted for in this fund.

The activity and assets previously reported in the Internal Service Fund, Engineering Building (527), and the Enterprise Fund, St. Tammany Parish State Complex (526) will be combined into this fund. As of 12/31/12, \$5,200,513 in assets were transferred from the Engineering Building and State Complex fund. In addition, the Admin Building retrofit capital project was completed at a total cost of \$464,391 and funded for by a grant accounted for in a special revenue fund.

Engineering Building (527)

Beginning in 2013, all activity for this building will be accounted for in the St. Tammany Parish Hwy 59 Administrative

Complex. As of 12/31/12, assets in the amount of \$961,430 were transferred to that fund. In addition, the Engineering Building retro fit capital project was completed at a total cost of \$128,406 and funded for by a grant accounted for in a special revenue fund.

NON-MAJOR COMPONENT UNITS

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Net Position
Non-Major Component Units, Discretely Presented
December 31, 2012

	(Component Units)			
	Fire Protection District No. 1	Fire Protection District No. 2	Fire Protection District No. 3	Fire Protection District No. 4
ASSETS				
Cash and cash equivalents	\$ 2,321,805	\$ 188,165	\$ 218,319	\$ 5,089,359
Investments	7,493,700	1,154,121	-	-
Receivables, net of allowances for uncollectibles	15,475,743	2,828,758	1,658,989	11,559,227
Due from primary government/component units	-	-	-	-
Inventory	-	-	-	-
Prepaid items	92,290	-	36,626	34,189
Restricted assets	-	-	-	83
Other assets	-	2,515	-	-
Capital assets				
Land, improvements, and construction in progress	584,105	1,412,242	287,350	699,473
Other capital assets, net of depreciation	5,900,168	1,474,766	1,106,922	5,782,173
TOTAL ASSETS	31,867,811	7,060,567	3,308,206	23,164,504
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges	88,180	48,013	-	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	88,180	48,013	-	-
LIABILITIES				
Accounts, salaries, and other payables	462,792	182,315	20,491	684,488
Payable from restricted assets	-	-	-	-
Due to primary government/component units	10,500	2,185	1,222	8,131
Unearned revenue	-	37,970	-	-
Other liabilities	-	-	-	-
Interest payable	-	25,183	2,318	-
Long-term liabilities:				
Due within one year	546,179	426,134	192,188	982,750
Due after one year	-	1,941,000	79,000	762,841
TOTAL LIABILITIES	1,019,471	2,614,787	295,219	2,438,210
NET POSITION				
Net Investment in capital assets	6,517,274	1,498,317	1,177,272	6,481,646
Restricted for:				
Capital projects	1,033,773	-	-	-
Debt service	320,913	-	-	-
Other purposes	-	-	-	-
Unrestricted	23,064,560	2,995,476	1,835,715	14,244,648
TOTAL NET POSITION	\$ 30,936,520	\$ 4,493,793	\$ 3,012,987	\$ 20,726,294

SCHEDULE 19
continued

Fire Protection District No. 5	Fire Protection District No. 6	Fire Protection District No. 7	Fire Protection District No. 8	Fire Protection District No. 9	Fire Protection District No. 11	Fire Protection District No. 12
\$ 293,116	\$ 554,774	\$ 668,391	\$ 74,310	\$ 21,616	\$ 70,194	\$ 1,891,854
-	-	-	144,453	-	-	-
731,029	372,409	741,109	1,069,252	682,136	813,323	5,360,616
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	44,341	-	-	-	-	33,379
-	-	-	-	-	-	-
-	-	-	-	-	-	1,250
40,577	52,277	28,400	52,608	106,896	69,787	207,941
919,982	762,372	1,183,705	624,024	759,515	1,174,818	2,107,117
<u>1,984,704</u>	<u>1,786,173</u>	<u>2,621,605</u>	<u>1,964,647</u>	<u>1,570,163</u>	<u>2,128,122</u>	<u>9,602,157</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
21,093	52,232	16,843	36,354	29,750	80,023	324,710
-	-	-	-	-	-	-
518	281	571	809	487	580	3,934
-	-	-	-	-	-	-
-	-	-	-	-	-	-
10,848	-	5,403	4,633	532	-	108,598
41,568	-	327,000	97,872	15,000	130,351	480,190
228,477	-	57,000	186,533	46,000	515,380	1,823,961
<u>302,504</u>	<u>52,513</u>	<u>406,817</u>	<u>326,201</u>	<u>91,769</u>	<u>726,334</u>	<u>2,741,393</u>
710,080	814,649	828,105	491,632	805,411	740,053	10,907
-	-	50,020	-	-	-	-
-	-	616,136	71,233	12,321	-	-
-	-	-	-	-	-	-
972,120	919,011	720,527	1,075,581	660,662	661,735	6,849,857
<u>\$ 1,682,200</u>	<u>\$ 1,733,660</u>	<u>\$ 2,214,788</u>	<u>\$ 1,638,446</u>	<u>\$ 1,478,394</u>	<u>\$ 1,401,788</u>	<u>\$ 6,860,764</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Net Position
Non-Major Component Units, Discretely Presented
December 31, 2012

	(Component Units)			
	Fire Protection District No. 13	Recreation District No. 1	Recreation District No. 2	Recreation District No. 4
ASSETS				
Cash and cash equivalents	\$ 443,484	\$ 2,721,592	\$ 109,297	\$ 117,971
Investments	-	944,418	-	-
Receivables, net of allowances for uncollectibles	1,834,728	3,956,804	46,804	-
Due from primary government/component units	-	-	-	-
Inventory	-	4,894	-	-
Prepaid items	35,994	66,064	-	467
Restricted assets	-	1,462,920	-	-
Other assets	-	10,912	-	-
Capital assets				
Land, improvements, and construction in progress	102,500	1,604,663	100,034	-
Other capital assets, net of depreciation	2,730,526	22,118,574	673,105	1,079,210
TOTAL ASSETS	5,147,232	32,890,841	929,240	1,197,648
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges	-	145,377	7,568	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	-	145,377	7,568	-
LIABILITIES				
Accounts, salaries, and other payables	154,832	268,536	5,265	356
Payable from restricted assets	-	-	-	-
Due to primary government/component units	1,447	2,872	49	292
Unearned revenue	-	-	-	5,400
Other liabilities	-	69,638	-	-
Interest payable	-	157,235	-	-
Long-term liabilities:				
Due within one year	239,880	1,413,191	30,000	-
Due after one year	721,254	11,705,594	165,000	-
TOTAL LIABILITIES	1,117,413	13,617,066	200,314	6,048
NET POSITION				
Net Investment in capital assets	1,871,892	10,906,116	578,139	1,079,210
Restricted for:				
Capital projects	-	-	13,941	-
Debt service	-	2,555,357	116,922	-
Other purposes	-	-	-	-
Unrestricted	2,157,927	5,957,679	27,492	112,390
TOTAL NET POSITION	\$ 4,029,819	\$ 19,419,152	\$ 736,494	\$ 1,191,600

SCHEDULE 19
continued

Recreation District No. 6	Recreation District No. 7	Recreation District No. 11	Recreation District No. 12	Recreation District No. 14	Sewerage District No. 1	Sewerage District No. 2
\$ 131,180	\$ 335,597	\$ 104,742	\$ 23,119	\$ 651,609	\$ 193,399	\$ 66,299
-	-	-	211,672	-	-	75,000
277,979	131,533	421,068	276,365	1,841,962	23,750	907
-	-	-	-	-	38,397	-
-	-	-	-	-	-	-
-	-	3,319	-	74,654	-	-
-	-	695,125	-	-	-	-
-	-	-	-	8,494	-	-
-	624,050	430,390	80,964	3,844,611	-	3,336
1,513,279	32,266	157,729	832,108	8,076,270	304,778	36,939
<u>1,922,438</u>	<u>1,123,446</u>	<u>1,812,373</u>	<u>1,424,228</u>	<u>14,497,600</u>	<u>560,324</u>	<u>182,481</u>
<u>17,844</u>	<u>-</u>	<u>15,329</u>	<u>-</u>	<u>141,414</u>	<u>-</u>	<u>-</u>
<u>17,844</u>	<u>-</u>	<u>15,329</u>	<u>-</u>	<u>141,414</u>	<u>-</u>	<u>-</u>
-	5,970	23,343	9,529	332,491	29,538	-
-	-	-	-	-	-	-
312	107	342	188	1,469	-	-
-	41,714	-	3,402	-	-	1,240
-	-	-	-	-	-	-
26,027	-	7,407	-	116,662	-	-
75,000	-	11,000	55,000	610,000	-	-
1,695,000	-	1,000,000	330,000	8,880,000	-	-
<u>1,796,339</u>	<u>47,791</u>	<u>1,042,092</u>	<u>398,119</u>	<u>9,940,622</u>	<u>29,538</u>	<u>1,240</u>
(256,721)	656,316	272,243	528,072	2,279,043	304,778	40,275
-	-	-	-	-	-	-
270,490	-	-	152,116	793,671	-	-
-	-	-	-	-	-	-
130,174	419,339	513,367	345,921	1,625,678	226,008	140,966
<u>\$ 143,943</u>	<u>\$ 1,075,655</u>	<u>\$ 785,610</u>	<u>\$ 1,026,109</u>	<u>\$ 4,698,392</u>	<u>\$ 530,786</u>	<u>\$ 181,241</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Net Position
Non-Major Component Units, Discretely Presented
December 31, 2012

	(Component Units)			
	Sewerage District No. 4	Water District No. 2	Water District No. 3	Sub-Drainage District No. 1 of 3
ASSETS				
Cash and cash equivalents	\$ 134,924	\$ 534,854	\$ 1,176,522	\$ 200,811
Investments	-	-	-	245,291
Receivables, net of allowances for uncollectibles	17,039	69,225	22,818	83,743
Due from primary government/component units	57,090	-	-	-
Inventory	-	22,450	-	-
Prepaid items	6,011	966	5,708	-
Restricted assets	-	312,434	39,032	-
Other assets	-	200	-	-
Capital assets				
Land, improvements, and construction in progress	5,000	10,561	408,771	378,391
Other capital assets, net of depreciation	3,753	1,111,840	268,337	149,122
TOTAL ASSETS	223,817	2,062,530	1,921,188	1,057,358
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges	-	16,612	-	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	-	16,612	-	-
LIABILITIES				
Accounts, salaries, and other payables	16,102	1,144	8,333	29
Payable from restricted assets	-	79,556	39,273	-
Due to primary government/component units	-	85	95,487	-
Unearned revenue	-	-	-	-
Other liabilities	-	-	-	-
Interest payable	-	15,432	-	2,827
Long-term liabilities:				
Due within one year	40,000	75,516	-	27,000
Due after one year	225,000	906,000	-	153,000
TOTAL LIABILITIES	281,102	1,077,733	143,093	182,856
NET POSITION				
Net Investment in capital assets	(256,247)	216,402	677,108	347,513
Restricted for:				
Capital projects	-	-	-	-
Debt service	-	-	-	-
Other purposes	-	155,446	-	-
Unrestricted	198,962	629,561	1,100,987	526,989
TOTAL NET POSITION	\$ (57,285)	\$ 1,001,409	\$ 1,778,095	\$ 874,502

Total Non-Major Component Units	
<hr/>	
\$	18,337,303
	10,268,655
	50,297,316
	95,487
	27,344
	434,008
	2,509,594
	23,371
	11,134,927
	<hr/> 60,883,398
	<hr/> 154,011,403
	<hr/>
	480,337
	<hr/>
	480,337
	<hr/>
	2,766,559
	118,829
	131,868
	89,726
	69,638
	483,105
	5,815,819
	<hr/> 31,421,040
	<hr/> 40,896,584
	<hr/>
	39,319,485
	1,097,734
	4,909,159
	155,446
	<hr/> 68,113,332
	<hr/>
\$	<hr/> <hr/> 113,595,156

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Activities
Non-Major Component Units, Discretely Presented
For the Year Ended December 31, 2012

	Program Revenues				Fire Protection District No. 1	Fire Protection District No. 2
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
Component Units						
Fire Protection District No. 1	\$ 14,116,742	\$ -	\$ -	\$ -	\$ (14,116,742)	\$ -
Fire Protection District No. 2	2,818,939	-	-	-	-	(2,818,939)
Fire Protection District No. 3	1,836,787	288,850	61,550	6,987	-	-
Fire Protection District No. 4	14,209,435	2,214,036	-	8,651	-	-
Fire Protection District No. 5	746,765	-	-	-	-	-
Fire Protection District No. 6	477,985	-	-	-	-	-
Fire Protection District No. 7	588,379	-	3,300	-	-	-
Fire Protection District No. 8	1,086,557	-	94,697	-	-	-
Fire Protection District No. 9	816,468	-	45,249	-	-	-
Fire Protection District No. 11	945,305	127,586	-	-	-	-
Fire Protection District No. 12	7,114,281	649,453	43,016	-	-	-
Page Subtotal	<u>\$ 44,757,643</u>	<u>\$ 3,279,925</u>	<u>\$ 247,812</u>	<u>\$ 15,638</u>	<u>(14,116,742)</u>	<u>(2,818,939)</u>
General Revenues						
Property taxes, special purpose (Ad valorem, parcel fees, etc.)					15,312,463	2,884,653
Fire insurance tax					300,461	40,450
State revenue sharing (unrestricted)					437,133	50,355
Investment earnings					11,620	4,338
Grants and contributions not restricted to specific programs					89,004	-
Other general revenues					633,826	56,564
Total general revenues					<u>16,784,507</u>	<u>3,036,360</u>
Change in Net Position					2,667,765	217,421
Net position - beginning					28,268,755	4,276,372
Net position - ending					<u>\$ 30,936,520</u>	<u>\$ 4,493,793</u>

SCHEDULE 20
continued

Net (Expenses) Revenues and Changes in Net Assets - Component Units								
Fire Protection District No. 3	Fire Protection District No. 4	Fire Protection District No. 5	Fire Protection District No. 6	Fire Protection District No. 7	Fire Protection District No. 8	Fire Protection District No. 9	Fire Protection District No. 11	Fire Protection District No. 12
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
(1,479,400)	-	-	-	-	-	-	-	-
-	(11,986,748)	-	-	-	-	-	-	-
-	-	(746,765)	-	-	-	-	-	-
-	-	-	(477,985)	-	-	-	-	-
-	-	-	-	(585,079)	-	-	-	-
-	-	-	-	-	(991,860)	-	-	-
-	-	-	-	-	-	(771,219)	-	-
-	-	-	-	-	-	-	(817,719)	-
-	-	-	-	-	-	-	-	(6,421,812)
(1,479,400)	(11,986,748)	(746,765)	(477,985)	(585,079)	(991,860)	(771,219)	(817,719)	(6,421,812)
1,711,193	8,672,971	753,553	393,251	756,162	1,070,139	657,906	751,713	5,287,578
28,813	177,487	22,911	19,122	24,485	21,876	16,745	20,140	80,033
52,512	240,639	29,489	18,959	22,726	40,696	28,514	40,306	116,171
269	56,854	-	414	403	681	354	614	1,445
-	-	19,500	-	-	-	-	50,000	281,784
18,570	106,939	5,924	1,867	16,043	26,081	21,927	24,943	535,752
1,811,357	9,254,890	831,377	433,613	819,819	1,159,473	725,446	887,716	6,302,763
331,957	(2,731,858)	84,612	(44,372)	234,740	167,613	(45,773)	69,997	(119,049)
2,681,030	23,458,152	1,597,588	1,778,032	1,980,048	1,470,833	1,524,167	1,331,791	6,979,813
\$ 3,012,987	\$ 20,726,294	\$ 1,682,200	\$ 1,733,660	\$ 2,214,788	\$ 1,638,446	\$ 1,478,394	\$ 1,401,788	\$ 6,860,764

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Activities
Non-Major Component Units, Discretely Presented
For the Year Ended December 31, 2012

	Program Revenues					
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Fire Protection District No. 13	Recreation District No. 1
Component Units						
Fire Protection District No. 13	\$ 1,271,111	\$ -	\$ -	\$ -	\$ (1,271,111)	\$ -
Recreation District No. 1	4,886,640	878,564	139,943	102,183	-	(3,765,950)
Recreation District No. 2	182,349	60,808	-	-	-	-
Recreation District No. 4	292,323	41,723	17,810	-	-	-
Recreation District No. 6	358,178	110,261	-	-	-	-
Recreation District No. 7	82,302	26,822	-	-	-	-
Recreation District No. 11	328,141	129,572	-	-	-	-
Recreation District No. 12	523,657	134,667	-	-	-	-
Recreation District No. 14	1,794,650	403,216	-	-	-	-
Sewerage District No. 1	131,991	139,534	-	-	-	-
Sewerage District No. 2	37,424	28,908	-	-	-	-
Page Subtotal	<u>\$ 9,888,766</u>	<u>\$ 1,954,075</u>	<u>\$ 157,753</u>	<u>\$ 102,183</u>	<u>(1,271,111)</u>	<u>(3,765,950)</u>
General Revenues						
Property taxes, special purpose (Ad valorem, parcel fees, etc.)					1,873,006	4,074,587
Fire insurance tax					17,436	-
State revenue sharing (unrestricted)					30,372	62,794
Investment earnings					6,146	10,462
Grants and contributions not restricted to specific programs					186,980	-
Other general revenues					15,366	165,161
Total general revenues					<u>2,129,306</u>	<u>4,313,004</u>
Change in Net Position					858,195	547,054
Net position - beginning					3,171,624	18,872,098
Net position - ending					<u>\$ 4,029,819</u>	<u>\$ 19,419,152</u>

SCHEDULE 20
continued

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

Recreation District No. 2	Recreation District No. 4	Recreation District No. 6	Recreation District No. 7	Recreation District No. 11	Recreation District No. 12	Recreation District No. 14	Sewerage District No. 1	Sewerage District No. 2
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
(121,541)	-	-	-	-	-	-	-	-
-	(232,790)	-	-	-	-	-	-	-
-	-	(247,917)	-	-	-	-	-	-
-	-	-	(55,480)	-	-	-	-	-
-	-	-	-	(198,569)	-	-	-	-
-	-	-	-	-	(388,990)	-	-	-
-	-	-	-	-	-	(1,391,434)	-	-
-	-	-	-	-	-	-	7,543	-
-	-	-	-	-	-	-	-	(8,516)
(121,541)	(232,790)	(247,917)	(55,480)	(198,569)	(388,990)	(1,391,434)	7,543	(8,516)
92,390	339,517	285,002	133,244	415,349	287,274	1,882,368	-	-
-	-	-	-	-	-	-	-	-
-	22,582	-	4,367	10,851	10,264	17,147	-	-
-	-	-	487	518	551	662	667	777
-	-	-	-	-	-	-	-	-
-	35,809	1,729	1,200	11,041	3,020	29,423	-	-
92,390	397,908	286,731	139,298	437,759	301,109	1,929,600	667	777
(29,151)	165,118	38,814	83,818	239,190	(87,881)	538,166	8,210	(7,739)
765,645	1,026,482	105,129	991,837	546,420	1,113,990	4,160,226	522,576	188,980
\$ 736,494	\$ 1,191,600	\$ 143,943	\$ 1,075,655	\$ 785,610	\$ 1,026,109	\$ 4,698,392	\$ 530,786	\$ 181,241

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Activities
Non-Major Component Units, Discretely Presented
For the Year Ended December 31, 2012

	Program Revenues				Sewerage District No. 4	Water District No. 2
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
Component Units						
Sewerage District No. 4	\$ 141,017	\$ 176,286	\$ -	\$ -	\$ 35,269	\$ -
Water District No. 2	703,838	695,783	-	-	-	(8,055)
Water District No. 3	137,579	220,584	-	-	-	-
Sub-Drainage District No. 1 of 3	30,852	-	-	-	-	-
Page Subtotal	<u>1,013,286</u>	<u>1,092,653</u>	<u>-</u>	<u>-</u>	<u>35,269</u>	<u>(8,055)</u>
Total Non-major component units	<u>\$ 55,659,695</u>	<u>\$ 6,326,653</u>	<u>\$ 405,565</u>	<u>\$ 117,821</u>		
General Revenues						
Property taxes, special purpose (Ad valorem, parcel fees, etc.)					-	108,922
Fire insurance tax					-	-
State revenue sharing (unrestricted)					-	-
Investment earnings					250	1,077
Grants and contributions not restricted to specific programs					-	-
Other general revenues					-	2,400
Total general revenues					<u>250</u>	<u>112,399</u>
Change in Net Position					35,519	104,344
Net position - beginning					(92,804)	897,065
Net position - ending					<u>\$ (57,285)</u>	<u>\$ 1,001,409</u>

Net (Expenses) Revenues and Changes in Net Assets - Component Units		
Water District No. 3	Sub-Drainage District No. 1 of 3	Total Non- Major Component Units
\$ -	\$ -	\$ -
-	-	-
83,005	-	-
-	(30,852)	-
83,005	(30,852)	-
		(48,809,656)
-	81,840	47,825,081
-	-	769,959
-	-	1,235,877
974	4,137	103,700
-	-	627,268
-	-	1,713,585
974	85,977	52,275,470
83,979	55,125	3,465,814
1,694,116	819,377	110,129,342
<u>\$ 1,778,095</u>	<u>\$ 874,502</u>	<u>\$ 113,595,156</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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues	\$ -	\$ 2,157,024	\$ 2,157,024	\$ -
Expenditures	<u>-</u>	<u>27,989,545</u>	<u>4,879,949</u>	<u>23,109,596</u>
Net Change in Fund Balance	-	(25,832,521)	(2,722,925)	23,109,596
Fund Balance - beginning	<u>25,888,072</u>	<u>25,888,072</u>	<u>25,888,072</u>	<u>-</u>
Fund Balance - ending	<u>\$ 25,888,072</u>	<u>\$ 55,551</u>	<u>\$ 23,165,147</u>	<u>\$ 23,109,596</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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues	\$ -	\$ 1,972,656	\$ 1,972,656	\$ -
Expenditures	<u>-</u>	<u>9,104,013</u>	<u>2,052,439</u>	<u>7,051,574</u>
Net Change in Fund Balance	-	(7,131,357)	(79,783)	7,051,574
Fund Balance - beginning	<u>9,392,469</u>	<u>9,392,469</u>	<u>9,392,469</u>	<u>-</u>
Fund Balance - ending	<u>\$ 9,392,469</u>	<u>\$ 2,261,112</u>	<u>\$ 9,312,686</u>	<u>\$ 7,051,574</u>



OTHER SUPPLEMENTARY INFORMATION

ST. TAMMANY PARISH, LOUISIANA
Balance Sheet
Sub-Drainage District No. 1 of Drainage District No. 3 Governmental Funds
December 31, 2012

	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
ASSETS				
Cash and cash equivalents	\$ 60,241	\$ 2,519	\$ 138,051	\$ 200,811
Investments	73,576	3,076	168,639	245,291
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	82,500	-	-	82,500
Other receivables	365	22	856	1,243
Total Assets	<u>\$ 216,682</u>	<u>\$ 5,617</u>	<u>\$ 307,546</u>	<u>\$ 529,845</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ 29	\$ -	\$ -	\$ 29
Total Liabilities	<u>29</u>	<u>-</u>	<u>-</u>	<u>29</u>
Fund balances:				
Restricted for Drainage	216,653	5,617	307,546	529,816
Total Fund Balances	<u>216,653</u>	<u>5,617</u>	<u>307,546</u>	<u>529,816</u>
Total Liabilities and Fund Balances	<u>\$ 216,682</u>	<u>\$ 5,617</u>	<u>\$ 307,546</u>	<u>\$ 529,845</u>

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

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

527,513

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

(182,827)

Total Net Position

\$ 874,502

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, 2012

	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)
Revenues						
Ad valorem/parcel fees	\$ 48,676	\$ 46,936	\$ (1,740)	\$ 34,904	\$ 34,904	\$ -
Other revenues:						
Investment earnings	1,000	1,553	553	120	150	30
Total Revenues	49,676	48,489	(1,187)	35,024	35,054	30
Expenditures						
Highways and streets	47,583	12,318	35,265	-	-	-
Capital Outlay:						
Infrastructure	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	26,000	26,000	-
Interest	-	-	-	8,904	8,903	1
Total Expenditures	47,583	12,318	35,265	34,904	34,903	1
Excess (Deficiency) of Revenues Over Expenditures	2,093	36,171	34,078	120	151	31
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	2,093	36,171	34,078	120	151	31
Fund Balance - beginning	180,482	180,482	-	5,466	5,466	-
Fund Balance - ending	\$ 182,575	\$ 216,653	\$ 34,078	\$ 5,586	\$ 5,617	\$ 31

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, 2012

	335			TOTAL		
	Sub-Drainage Dist. 1 of 3 Capital			GOVERNMENTAL FUNDS		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ 83,580	\$ 81,840	\$ (1,740)
Other revenues:						
Investment earnings	2,434	2,434	-	3,554	4,137	583
Total Revenues	2,434	2,434	-	87,134	85,977	(1,157)
Expenditures						
Highways and streets	277,546	-	277,546	325,129	12,318	312,811
Capital Outlay:						
Infrastructure	30,000	-	30,000	30,000	-	30,000
Debt Service:						
Principal	-	-	-	26,000	26,000	-
Interest	-	-	-	8,904	8,903	1
Total Expenditures	307,546	-	307,546	390,033	47,221	342,812
Excess (Deficiency) of Revenues Over Expenditures	(305,112)	2,434	307,546	(302,899)	38,756	341,655
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	(305,112)	2,434	307,546	(302,899)	38,756	341,655
Fund Balance - beginning	305,112	305,112	-	491,060	491,060	-
Fund Balance - ending	\$ -	\$ 307,546	\$ 307,546	\$ 188,161	\$ 529,816	\$ 341,655

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
For the Year Ended December 31, 2011

Sub-Drainage
District
No. 1 of 3

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

Net Change in fund balances, total governmental funds	\$	38,756
---	----	--------

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.		(7,041)
---	--	---------

The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. 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.		23,262
---	--	--------

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.		(2,827)
---	--	---------

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.		2,975
--	--	-------

Change in Net Position of Governmental Activities	\$	55,125
---	----	--------

ST. TAMMANY PARISH, LOUISIANA
Schedule of Compensation Paid to Council Members
For the Year Ended December 31, 2012

<u>Name</u>	<u>District</u>	<u>Amount</u>
Marty Dean	District 1	\$ 29,280
F. Dennis Sharp	District 2	29,280
James A. Thompson	District 3	29,280
R. Reid Falconer	District 4	29,280
Marty Gould	District 5	29,280
Richard E. Tanner	District 6	29,280
Jacob B. Groby, III	District 7	29,280
Chris Canulette	District 8	29,280
E.L. Bellisario	District 9	29,280
Maureen O'Brien	District 10	29,280
Steve Stefancik	District 11	29,280
Jerry Binder	District 12	29,280
Richard Artigue	District 13	29,280
Thomas J. Smith	District 14	29,280
		<hr/>
Total		<u>\$ 409,920</u>

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, 2012

Policy Number	Insurer	Expires	Type of Coverage
PSR2091210789	CNA Insurance	January 1, 2013	Building and Personal Property
XP260489	Colony Insurance Company	January 1, 2013	Property Excess Policy #1 - Windstorm and Hail
NHD374518	RSUI Indemnity Company	January 1, 2013	Property Excess Policy #2-A - Windstorm only
ECF749798-12	Axis Surplus	January 1, 2013	Property Excess Policy #2-B - Windstorm only
791-00-03-70-0001	OneBeacon America Insurance Co.	January 1, 2013	Auto Liability and Property Damage - (Dump Trucks, Specialty, and mobile surveillance units) Auto Liability (Autos and Trailers) General Liability Employee Benefits Liability Employment Practices Liability Umbrella Excess Liability Public Officials Errors & Omissions Law Enforcement Liability
105726006	Travelers Casualty & Surety Co.	January 1, 2015	Crime Coverage
QT-660-8487L894-TIL-13	Travelers Property & Casualty Co.	January 1, 2013	Inland Marine - Contractor's Equipment
AAPN00989113008	Ace Property & Casualty Co.	October 22, 2013	Airport Liability - Abita Airport
15349795N01	Western Surety Company	August 25, 2014	Notary Bond & E&O for Theresa Ford
BAJ-BME1-473K7004-TIL-12	Travelers Property & Casualty Co.	January 1, 2013	Boiler and Machinery
I-660-511X8052-TIL-12	Travelers Property & Casualty Co.	January 16, 2013	Commercial Inland Marine Data Processing Equipment and Media
SP 4043409	Safety National Casualty Corporation	January 1, 2013	Excess Workers' Compensation & Employer's Liability
MEL0144	Rodco Worldwide	January 25, 2013	Maritime Employer's Liability
RCPLE000325-04	National Environmental Coverage	September 12, 2013	Pollution Coverage - Weatherization (CAA)
17 115062760801	Fidelity National Insurance Company	January 1, 2013	Flood Insurance - 21454 Koop Dr.
17 115062760701	Fidelity National Insurance Company	January 1, 2013	Flood Insurance - 842 Gerard St.
17 115077700501	Fidelity National Insurance Company	January 1, 2013	Flood Insurance - 34783 Grantham College Rd
17 115062760501	Fidelity National Insurance Company	January 1, 2013	Flood Insurance - 21490 Koop Dr.
17 115077681601	Fidelity National Insurance Company	January 1, 2013	Flood Insurance - 555 Robert Rd.
17 115062761001	Fidelity National Insurance Company	January 1, 2013	Flood Insurance - 510 E. Boston St.
17 115057819801	Fidelity National Insurance Company	October 2, 2013	Flood Insurance - 520 Old Spanish Trail
17 115077661301	Fidelity National Insurance Company	April 13, 2013	Flood Insurance - 701 N. Columbia St.
17 115053934102	Fidelity National Insurance Company	August 13, 2013	Flood Insurance - 31078 Hwy 36, Bldg A
17 115053934202	Fidelity National Insurance Company	August 13, 2013	Flood Insurance - 31078 Hwy 36, Bldg B
17 005072772501	Fidelity National Insurance Company	August 22, 2013	Flood Insurance - 35122 Camp Salmen Rd.
17 115081228300	Fidelity National Insurance Company	May 11, 2013	Flood Insurance - 1123 Main St.
MXI93040049	AGCS Marine	April 1, 2013	Builders Risk - 1123 Main St.

Note: For calendar year 2013, 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.

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand the government's financial performance and well-being have changed over time.	198
Revenue Capacity These schedules contain information to help the reader assess the government's most significant local revenue source.	209
Debt Capacity These schedules present information to help the reader assess the affordability of the government's current level of outstanding debt and the government's ability to issue additional debt in the future.	217
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	221
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	223

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

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

	2012	2011	2010	2009
Governmental activities				
Net Investment in capital assets	\$ 333,715,876	\$ 298,454,992	\$ 224,406,111	\$ 207,428,450
Restricted	123,434,753	126,476,351	135,394,436	150,114,092
Unrestricted	16,241,701	16,695,819	57,104,563	54,096,725
Total governmental activities net position	<u>473,392,330</u>	<u>441,627,162</u>	<u>416,905,110</u>	<u>411,639,267</u>
Business-type activities				
Net Investment in capital assets	470,958	4,882,870	6,123,203	13,229,962
Restricted	3,793,997	3,706,454	3,703,283	-
Unrestricted	7,572,201	5,867,972	3,833,528	1,760,833
Total business-type activities net position	<u>11,837,156</u>	<u>14,457,296</u>	<u>13,660,014</u>	<u>14,990,795</u>
Primary government				
Net Investment in capital assets	334,186,834	303,337,862	230,529,314	220,658,412
Restricted	127,228,750	130,182,805	139,097,719	150,114,092
Unrestricted	23,813,902	22,563,791	60,938,091	55,857,558
Total primary government net position	<u>\$ 485,229,486</u>	<u>\$ 456,084,458</u>	<u>\$ 430,565,124</u>	<u>\$ 426,630,062</u>

Note: This statement has been restated to conform with GASB Statements through number 65.

TABLE 1

Fiscal Year							
2008		2007		2006		2005	

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

	2012	2011	2010	2009
Expenses				
Governmental activities:				
General government	\$ 19,777,480	\$ 19,931,285	\$ 18,145,039	\$ 17,652,244
Public safety	23,665,792	33,548,559	28,719,942	20,415,372
Highways and streets	36,737,940	38,321,722	39,582,188	52,059,250
Sanitation	3,200,714	1,478,697	1,754,022	4,196,016
Health and welfare	10,547,450	10,926,489	14,885,917	9,564,563
Cultural and recreation	10,247,857	9,671,399	15,911,265	10,142,970
Economic development	619,167	676,727	405,937	180,307
Interest on long-term debt	4,507,312	4,755,122	4,920,272	5,278,374
Total governmental activities expenses	<u>109,303,712</u>	<u>119,310,000</u>	<u>124,324,582</u>	<u>119,489,096</u>
Business-type activities:				
Property management	657,134	779,943	727,791	733,655
Water/sewer	11,134,247	10,925,013	9,774,052	1,705,427
Total business-type activities expenses	<u>11,791,381</u>	<u>11,704,956</u>	<u>10,501,843</u>	<u>2,439,082</u>
Total primary government expenses	<u>\$ 121,095,093</u>	<u>\$ 131,014,956</u>	<u>\$ 134,826,425</u>	<u>\$ 121,928,178</u>
Program Revenues				
Governmental-activities:				
Charges for services:				
General government	\$ 7,167,372	\$ 7,553,095	\$ 7,059,961	\$ 7,428,061
Public Safety	1,485,568	1,649,929	1,624,735	2,026,461
Highways and streets	2,803,681	4,716,613	3,669,982	2,288,627
Sanitation	2,221,511	1,386,814	1,201,404	1,270,897
Health and welfare	297,531	299,085	210,409	236,696
Cultural and recreation	28,641	-	1,000	150
Economic development	147,632	13,440	-	-
Operating grants and contributions	11,778,395	21,455,458	18,772,107	10,883,718
Capital grants and contributions	16,998,860	21,005,804	12,877,559	15,538,504
Total governmental activities program revenues	<u>42,929,191</u>	<u>58,080,238</u>	<u>45,417,157</u>	<u>39,673,114</u>
Business-type activities:				
Charges for services:				
Property management	716,454	1,049,850	837,358	1,033,104
Water/sewer	11,677,867	10,539,418	8,420,795	1,946,762
Operating grants and contributions	-	-	-	76
Capital grants and contributions	2,233,075	165,221	-	625,668
Total business-type activities program revenues	<u>14,627,396</u>	<u>11,754,489</u>	<u>9,258,153</u>	<u>3,605,610</u>
Total primary government program revenues	<u>\$ 57,556,587</u>	<u>\$ 69,834,727</u>	<u>\$ 54,675,310</u>	<u>\$ 43,278,724</u>
Net (Expense)/Revenue				
Governmental activities	\$ (66,374,521)	\$ (61,229,762)	\$ (78,907,425)	\$ (79,815,982)
Business-type activities	2,836,015	49,533	(1,243,690)	1,166,528
Total primary government net expenses	<u>\$ (63,538,506)</u>	<u>\$ (61,180,229)</u>	<u>\$ (80,151,115)</u>	<u>\$ (78,649,454)</u>

Note: This statement has been restated to conform with GASB Statements through number 65.

TABLE 2
continued

Fiscal Year					
2008	2007	2006	2005	2004	2003
\$ 18,377,427	\$ 17,545,567	\$ 14,090,914	\$ 12,597,399	\$ 12,194,457	\$ 13,380,915
31,048,883	17,166,131	78,571,991	152,175,312	12,214,321	11,344,382
49,754,224	36,435,303	24,518,644	21,665,464	22,087,666	21,570,835
2,026,671	1,926,368	1,758,447	1,965,095	1,493,816	1,238,835
4,705,654	4,728,750	2,800,032	2,611,283	2,670,199	2,253,492
1,901,765	1,833,712	561,889	590,063	476,779	575,691
93,683	157,212	32,836	110,650	34,500	141,791
4,764,051	4,895,274	5,392,798	2,913,050	3,145,839	3,867,212
112,672,358	84,688,317	127,727,551	194,628,316	54,317,577	54,373,153
680,812	605,083	550,069	535,671	469,773	463,835
1,860,059	1,826,124	2,009,113	1,637,747	1,554,119	1,137,841
2,540,871	2,431,207	2,559,182	2,173,418	2,023,892	1,601,676
<u>\$ 115,213,229</u>	<u>\$ 87,119,524</u>	<u>\$ 130,286,733</u>	<u>\$ 196,801,734</u>	<u>\$ 56,341,469</u>	<u>\$ 55,974,829</u>
\$ 7,524,343	\$ 7,589,584	\$ 7,413,643	\$ 5,612,242	\$ 5,282,345	\$ 4,583,300
2,874,261	3,602,147	4,503,579	3,299,486	3,622,123	3,333,693
4,874,494	5,516,707	4,726,382	2,417,809	1,471,095	1,172,434
1,330,885	1,173,187	1,515,998	993,970	1,157,192	927,552
180,611	208,392	181,266	146,898	137,689	113,831
-	-	-	-	-	-
-	-	-	-	-	-
21,578,394	6,563,812	63,426,025	142,946,906	4,876,683	5,619,117
16,097,523	10,111,751	4,842,553	6,421,391	6,336,546	6,648,584
54,460,511	34,765,580	86,609,446	161,838,702	22,883,673	22,398,511
1,055,874	901,908	874,537	731,039	679,901	732,143
1,907,086	1,653,005	2,118,936	1,911,163	1,686,199	1,284,095
2,500	3,000	1,727,141	-	-	-
-	-	-	-	-	-
2,965,460	2,557,913	4,720,614	2,642,202	2,366,100	2,016,238
<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>
\$ (58,211,847)	\$ (49,922,737)	\$ (41,118,105)	\$ (32,789,614)	\$ (31,433,904)	\$ (31,974,642)
424,589	126,706	2,161,432	468,784	342,208	414,562
<u>\$ (57,787,258)</u>	<u>\$ (49,796,031)</u>	<u>\$ (38,956,673)</u>	<u>\$ (32,320,830)</u>	<u>\$ (31,091,696)</u>	<u>\$ (31,560,080)</u>

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

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
General Revenues and Other Changes in Net Assets				
Governmental activities:				
Taxes:				
Property taxes, general	\$ 4,335,894	\$ 4,014,866	\$ 4,038,196	\$ 3,682,007
Property taxes, specific purpose	24,691,288	22,915,206	23,059,388	21,190,881
Sales and use taxes	58,869,911	54,711,026	51,699,305	52,024,479
Franchise taxes	1,912,709	1,780,484	1,612,113	1,629,828
Hotel/Motel tax	269,707	-	-	-
Timber severance tax	87,446	99,921	58,279	220,454
Mineral severance tax	13,437	16,709	20,549	119,325
Alcohol tax	60,306	57,579	67,277	80,528
Cigarette paper tax	11,478	16,369	21,394	15,894
Gaming revenues tax	218,240	238,875	254,583	280,352
State revenue sharing	287,321	286,557	292,125	272,060
Federal payment in lieu of Ad valorem	35,543	46,065	70,434	101,717
Investment earnings	1,634,416	2,336,794	2,759,197	4,160,584
Sale of revoked property/easements	113,500	20,000	33,000	30,000
GNOE excess revenue	50,000	50,000	50,000	50,000
Lawsuit settlements	-	-	-	-
Loss on sale of capital assets	-	-	-	-
Other general revenues	-	-	-	276,469
Extraordinary item- Insurance recovery	-	-	-	-
Transfers	5,548,493	(638,637)	137,428	(6,885,928)
Total governmental activities	<u>98,139,689</u>	<u>85,951,814</u>	<u>84,173,268</u>	<u>77,248,650</u>
Business-type activities:				
Investment earnings	92,338	109,112	50,337	19,876
Transfers	(5,548,493)	638,637	(137,428)	6,885,928
Total business-type activities	<u>(5,456,155)</u>	<u>747,749</u>	<u>(87,091)</u>	<u>6,905,804</u>
Total primary government	<u>\$ 92,683,534</u>	<u>\$ 86,699,563</u>	<u>\$ 84,086,177</u>	<u>\$ 84,154,454</u>
Change in Net Assets				
Governmental activities	\$ 31,765,168	\$ 24,722,052	\$ 5,265,843	\$ (2,567,332)
Business-type activities	(2,620,140)	797,282	(1,330,781)	8,072,332
Total primary government	<u>\$ 29,145,028</u>	<u>\$ 25,519,334</u>	<u>\$ 3,935,062</u>	<u>\$ 5,505,000</u>

Note: This statement has been restated to conform with GASB Statements through number 65.

TABLE 2
continued

Fiscal Year					
2008	2007	2006	2005	2004	2003
\$ 3,707,978	\$ 3,216,386	\$ 3,001,604	\$ 2,011,590	\$ 2,084,859	\$ 1,908,726
21,226,464	9,803,727	9,165,116	6,758,452	3,709,342	3,415,897
57,982,445	62,128,901	72,215,099	56,727,024	45,522,660	41,962,140
1,644,599	1,621,620	1,461,082	1,291,202	1,473,257	1,417,015
-	-	-	-	-	-
180,629	107,553	466,318	272,604	164,919	200,112
18,155	15,080	17,446	13,698	21,717	27,393
70,919	71,849	84,826	75,291	58,207	69,173
16,912	16,684	16,926	-	-	-
295,276	330,646	413,640	354,758	389,455	386,795
317,941	317,927	301,372	248,712	249,733	256,673
131,104	134,994	145,855	128,710	122,417	127,368
9,517,057	10,586,969	6,710,370	1,910,004	1,395,618	1,242,379
80,800	101,695	13,400	65,500	136,000	337,904
50,000	50,000	50,000	50,000	50,000	50,000
-	-	-	-	-	351,482
-	-	-	-	-	(228,343)
7,250	32,865	-	-	-	-
794,956	-	868,913	375,473	-	-
303,022	335,650	328,390	320,570	312,190	111,710
96,345,507	88,872,546	95,260,357	70,603,588	55,690,374	51,636,424
41,251	27,456	19,925	5,656	3,184	1,168
(303,022)	(335,650)	(328,390)	(320,570)	(312,190)	(111,710)
(261,771)	(308,194)	(308,465)	(314,914)	(309,006)	(110,542)
\$ 96,083,736	\$ 88,564,352	\$ 94,951,892	\$ 70,288,674	\$ 55,381,368	\$ 51,525,882
\$ 38,133,660	\$ 38,949,809	\$ 54,142,252	\$ 37,813,974	\$ 24,256,470	\$ 19,661,782
162,818	(181,488)	1,852,967	153,870	33,202	304,020
\$ 38,296,478	\$ 38,768,321	\$ 55,995,219	\$ 37,967,844	\$ 24,289,672	\$ 19,965,802

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

	2012	2011	2010	2009
General Fund				
Nonspendable, prepaid items	\$ 5,511	\$ 7,641	\$ 5,460	\$ 5,360
Unassigned	8,410,804	6,398,876	5,996,774	6,716,440
Total general fund	<u>\$ 8,416,315</u>	<u>\$ 6,406,517</u>	<u>\$ 6,002,234</u>	<u>\$ 6,721,800</u>
All Other Governmental Funds				
Nonspendable, prepaid items	\$ 7,927	\$ 8,819	\$ 6,041	\$ 9,464
Restricted	126,707,800	135,439,612	148,471,812	164,354,614
Committed	24,097,913	27,497,259	33,278,345	32,419,292
Total all other governmental funds	<u>\$ 150,813,640</u>	<u>\$ 162,945,690</u>	<u>\$ 181,756,198</u>	<u>\$ 196,783,370</u>

TABLE 3

Fiscal Year					
2008	2007	2006	2005	2004	2003
\$ 3,825	\$ 4,445	\$ 4,458	\$ 2,915	\$ 4,840	\$ 4,847
7,081,378	5,841,207	4,498,324	5,655,937	5,837,835	4,010,242
<u>\$ 7,085,203</u>	<u>\$ 5,845,652</u>	<u>\$ 4,502,782</u>	<u>\$ 5,658,852</u>	<u>\$ 5,842,675</u>	<u>\$ 4,015,089</u>
\$ 14,669	\$ 1,279	\$ 3,551	\$ -	\$ -	\$ -
165,808,995	160,373,058	156,424,714	85,843,545	60,823,281	52,153,731
32,307,395	35,890,487	20,015,880	5,729,269	4,238,819	3,512,041
<u>\$ 198,131,059</u>	<u>\$ 196,264,824</u>	<u>\$ 176,444,145</u>	<u>\$ 91,572,814</u>	<u>\$ 65,062,100</u>	<u>\$ 55,665,772</u>

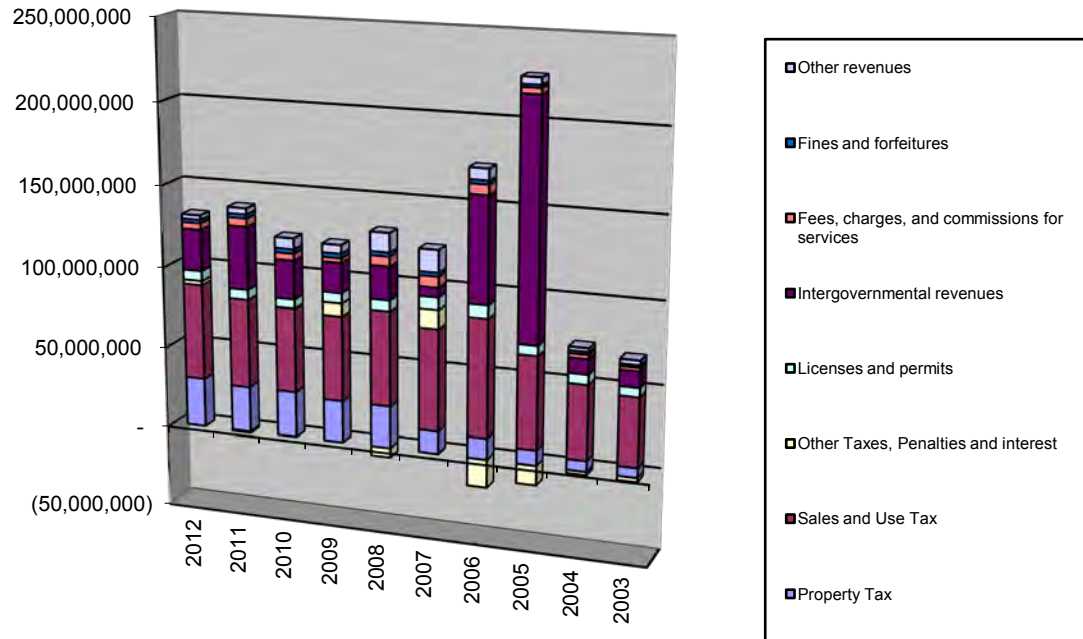
ST. TAMMANY PARISH, LOUISIANA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING, UNAUDITED)

	2012	2011	2010	2009
REVENUES				
Taxes	\$ 91,495,833	\$ 84,791,494	\$ 81,771,092	\$ 80,123,492
Licenses and permits	6,166,759	6,224,555	5,554,355	6,228,619
Intergovernmental revenues	25,451,078	38,603,520	23,710,236	18,271,945
Fees, charges, and commissions for services	3,910,329	5,011,090	4,127,164	2,834,105
Fines and forfeitures	2,172,129	2,428,076	2,652,782	2,707,534
Other revenues	2,679,826	3,691,910	6,621,549	5,178,493
Total revenues	<u>131,875,954</u>	<u>140,750,645</u>	<u>124,437,178</u>	<u>115,344,188</u>
EXPENDITURES				
General government	16,682,195	18,110,502	18,493,516	17,492,135
Public safety	22,195,044	32,147,773	27,380,990	17,688,875
Highways and streets	25,146,352	26,549,076	29,642,267	43,031,212
Sanitation	3,179,445	1,455,282	1,716,265	4,163,202
Health and welfare	10,380,295	10,823,356	14,801,487	9,488,729
Culture and recreation	9,763,995	9,313,944	15,613,194	9,852,279
Economic development	584,224	654,675	402,929	177,299
Capital outlay	44,315,639	50,086,324	20,592,266	20,340,233
Debt service				
Principal/Impact fee credits used	6,216,524	7,701,761	7,414,349	6,734,000
Interest	4,322,176	4,528,255	4,756,832	5,023,120
Bond issuance costs	7,052	31,398	5,626	119,446
Total expenditures	<u>142,792,941</u>	<u>161,402,346</u>	<u>140,819,721</u>	<u>134,110,530</u>
Excess of revenues over (under) expenditures	<u>(10,916,987)</u>	<u>(20,651,701)</u>	<u>(16,382,543)</u>	<u>(18,766,342)</u>
OTHER FINANCING SOURCES (USES)				
Refunding bonds issued	-	2,000,000	-	12,000,000
Premium on bonds issued	-	-	-	-
Community Disaster Loan	-	-	-	-
Capital Leases	-	-	-	-
Impact fee credits issued	-	-	-	6,276,319
Payments to escrow agent	-	-	-	-
Transfers in	833,874	765,971	27,171,279	28,626,571
Transfers out	(39,139)	(520,495)	(26,535,474)	(29,847,640)
Total other financing sources (uses)	<u>794,735</u>	<u>2,245,476</u>	<u>635,805</u>	<u>17,055,250</u>
Net change in fund balances	<u><u>\$ (10,122,252)</u></u>	<u><u>\$ (18,406,225)</u></u>	<u><u>\$ (15,746,738)</u></u>	<u><u>\$ (1,711,092)</u></u>
Debt service as a percentage of noncapital expenditures	10.7%	11.0%	10.1%	10.3%

TABLE 4

Fiscal Year					
2008	2007	2006	2005	2004	2003
\$ 86,014,538	\$ 78,054,577	\$ 87,576,593	\$ 68,026,797	\$ 54,067,218	\$ 49,946,699
6,863,880	7,647,552	8,231,274	6,125,756	6,095,079	5,599,736
20,266,739	5,733,901	64,451,731	144,746,524	9,223,807	9,677,040
5,960,941	6,654,756	6,165,336	3,621,890	2,566,141	2,206,960
2,454,528	2,287,754	2,371,908	1,706,977	1,705,859	1,484,210
11,655,939	13,507,304	6,896,090	4,283,749	2,160,754	2,663,094
133,216,565	113,885,844	175,692,932	228,511,693	75,818,858	71,577,739
17,072,173	18,979,411	13,744,485	11,926,897	11,603,237	13,204,766
29,780,617	16,094,039	77,625,248	151,463,196	11,306,224	10,555,565
41,039,183	28,665,178	16,255,612	15,447,889	15,380,300	16,029,075
1,855,132	1,748,080	1,618,718	1,900,919	1,360,750	1,180,986
4,660,763	4,679,791	2,773,199	2,544,817	2,579,660	2,222,315
1,686,135	1,645,384	379,798	436,791	305,879	386,895
90,677	154,206	28,600	110,400	34,500	141,438
31,061,546	27,315,133	25,600,406	8,024,390	12,406,407	18,437,878
4,803,000	4,532,000	7,753,738	8,232,738	7,885,996	9,437,897
4,298,446	4,558,426	4,806,594	2,934,343	3,196,742	3,912,420
85,301	12,715	678,812	55,373	4,683	74,151
136,432,973	108,384,363	151,265,210	203,077,753	66,064,378	75,583,386
(3,216,408)	5,501,481	24,427,722	25,433,940	9,754,480	(4,005,647)
5,000,000	-	93,260,000	-	-	6,185,000
13,789	-	3,016,052	-	-	68,963
-	10,231,219	2,000,000	-	-	-
-	1,460,000	-	-	820,000	260,214
-	-	-	-	-	-
-	-	(40,994,649)	-	-	(6,190,158)
31,483,576	77,137,257	35,294,749	34,882,771	28,313,866	24,820,811
(30,175,171)	(73,166,408)	(33,288,613)	(33,989,820)	(27,664,432)	(23,412,689)
6,322,194	15,662,068	59,287,539	892,951	1,469,434	1,732,141
\$ 3,105,786	\$ 21,163,549	\$ 83,715,261	\$ 26,326,891	\$ 11,223,914	\$ (2,273,506)
8.6%	11.2%	10.0%	5.7%	20.7%	23.4%

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



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

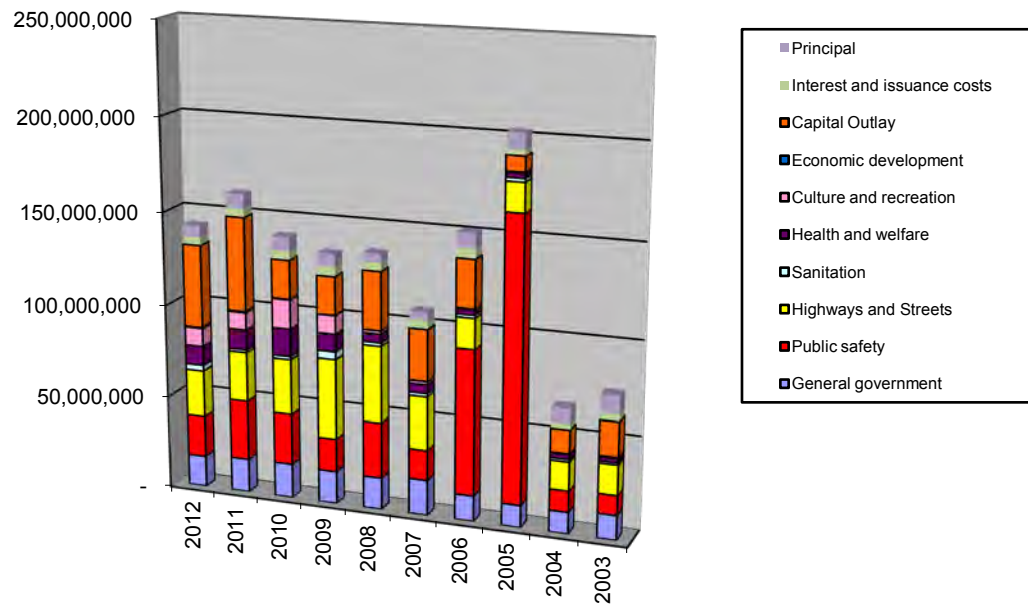


TABLE 5

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

Fiscal Year	Property	Sales and Use Tax	Cable Franchise Tax	Alcohol Tax	Timber Severance Tax	Hotel/Motel Tax	Mineral Severance Tax	Gaming Revenue Tax	Other Taxes	Total
2012	\$30,052,599	\$58,869,911	\$1,912,709	\$ 60,306	\$ 87,446	\$ 269,707	\$ 13,437	\$ 216,886	\$ 12,832	\$ 91,495,833
2011	27,870,531	54,711,026	1,780,484	57,579	99,921	-	16,709	238,875	16,369	81,771,092
2010	28,037,592	51,699,305	1,612,113	67,277	58,279	-	20,549	253,637	22,340	80,123,492
2009	25,752,632	52,024,479	1,629,828	80,528	220,454	-	119,325	280,352	15,894	86,014,538
2008	25,805,603	57,982,445	1,644,599	70,919	180,629	-	18,155	295,276	16,912	78,054,577
2007	13,771,703	62,128,901	1,621,620	71,849	107,553	-	15,080	330,646	7,225	87,576,593
2006	12,918,182	72,215,099	1,461,082	84,826	466,318	-	17,446	413,640	-	68,026,797
2005	9,292,220	56,727,024	1,291,202	75,291	272,604	-	13,698	354,758	-	54,067,218
2004	6,437,003	45,522,660	1,473,257	58,208	164,919	-	21,716	389,455	-	49,946,699
2003	5,884,071	41,962,140	1,417,015	69,173	200,112	-	27,393	386,795	-	45,310,339

TABLE 6

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

Fiscal Year	Real Estate Assessed Value	Commercial and Other Property Assessed Value	Total Assessed Value	Less: Homestead Exemption Value	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	(1) Assessed Value as a Percentage of Actual Value
2012	\$ 1,525,724,378	\$ 644,823,218	\$ 2,170,547,596	\$ 499,788,758	\$ 1,670,758,838	19.4%	\$ 19,556,065,233	11.1%
2011	1,481,091,078	596,195,410	2,077,286,488	496,593,299	1,580,693,189	19.5%	18,785,546,847	11.1%
2010	1,483,378,855	588,578,634	2,071,957,489	498,976,767	1,572,980,722	19.5%	18,757,646,110	11.0%
2009	1,418,336,365	552,132,297	1,970,468,662	498,406,661	1,472,062,001	19.5%	17,864,245,630	11.0%
2008	1,430,237,736	530,052,013	1,960,289,749	437,214,926	1,523,074,823	19.5%	17,836,057,447	11.0%
2007	1,060,554,715	469,402,276	1,529,956,991	419,982,161	1,109,974,830	23.1%	13,734,895,657	11.1%
2006	1,131,583,881	261,141,810	1,392,725,691	403,524,465	989,201,226	23.1%	13,056,784,210	10.7%
2005	1,039,413,980	249,263,960	1,288,677,940	421,714,159	866,963,781	19.7%	12,055,899,533	10.7%
2004	1,051,282,371	239,661,039	1,290,943,410	387,199,479	903,743,931	15.7%	12,110,563,970	10.7%
2003	825,090,372	224,343,887	1,049,434,259	371,717,419	677,716,840	19.1%	9,746,529,633	10.8%

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

Residential property	10%
Commercial and other property	15%

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	2012			2003		
	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	\$ 41,975,190	1	2.51%	\$ 31,481,190	1	4.65%
AT&T SOUTHEAST	17,041,870	2	1.02			
CHEVRON USA INC	10,600,950	3	0.63			
CAPITAL ONE	10,504,970	4	0.63			
ATMOS ENERGY LOUISIANA	7,278,350	5	0.44	4,655,970	8	0.69
WASH-ST TAMMANY ELEC COOP	7,130,370	6	0.43	4,777,930	7	0.71
J P MORGAN CHASE BANK	5,778,312	7	0.35			
LOUISIANA HEART HOSPITAL LLC	5,754,158	8	0.34			
VERIZON WIRELESS	5,640,170	9	0.34			
SOUTHERN NATURAL GAS	5,309,880	10	0.32			
BELLSOUTH TELECOMMUNICATIONS				20,420,290	2	3.01
HIBERNIA NATIONAL BANK				11,568,730	3	1.71
MCKESSON CORP.				8,018,060	4	1.18
BANK ONE MANAGEMENT CORP				7,979,490	5	1.18
CHARTER COMMUNICATIONS				5,151,040	6	0.76
PARISH NATIONAL BANK				4,485,930	9	0.66
TRI-STATES NGL PIPELINE, INC				3,874,200	10	0.57
	<hr/>			<hr/>		
	\$ 117,014,220		7.01%	\$ 102,412,830		15.11%

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)

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Parish Direct Rates										
General										
Unincorporated areas	3.00	3.02	3.02	3.02	3.02	3.59	3.59	2.94	2.94	3.59
Incorporated areas	1.50	1.51	1.51	1.51	1.51	1.79	1.79	1.47	1.47	1.79
Drainage Maintenance	1.83	1.84	1.84	1.84	1.84	2.17	2.17	1.80	1.80	2.17
Public Health	1.83	1.84	1.84	1.84	1.84	2.17	2.17	1.80	1.80	2.17
Library	5.35	5.38	5.38	5.38	5.38	6.33	6.33	5.24	5.24	6.33
STARC/Council on Aging	1.69	1.70	1.70	1.70	1.70	2.00	2.00	1.66	1.66	2.00
Coroner	3.38	3.40	3.40	3.40	3.40	4.00	4.00	4.00	-	-
Animal Shelter	0.85	0.85	0.85	0.85	0.85	1.00	1.00	0.83	0.83	1.00
Total direct rate	19.43	19.54	19.54	19.54	19.54	23.05	23.05	19.74	15.74	19.05
School District Rates										
School District No.12 Bond	20.90	20.90	20.90	20.90	21.90	21.90	21.90	21.90	23.90	25.90
School Const Tax	3.78	3.80	3.80	3.80	3.80	4.47	4.47	4.47	3.70	4.47
School Maint Operations	4.81	4.84	4.84	4.84	3.44	5.69	5.69	5.69	5.19	6.26
School Bldg Repairs	3.42	3.44	3.44	3.44	4.84	4.05	4.05	4.05	3.70	4.47
Operation and Maint. Schools	35.27	35.47	35.47	35.47	35.47	41.73	41.73	41.73	38.10	46.00
Other Parish-wide Rates										
Law Enforcement	11.66	11.73	11.73	11.73	11.73	12.10	10.72	10.72	10.72	12.94
Florida Parishes' Juv. Center	2.75	2.75	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Parish Special Assessor	2.71	2.73	2.73	2.73	2.73	3.21	2.66	2.66	2.66	3.21
Mosquito Abatement District	4.50	4.72	4.72	4.72	4.72	5.55	5.55	5.55	5.55	6.70
Cities, towns and villages										
Abita Springs	15.86	15.86	15.86	15.86	16.86	16.86	16.86	16.86	16.86	17.86
Covington	22.00	22.04	22.04	23.04	23.04	24.27	24.27	20.81	20.81	24.15
Madisonville	8.55	8.59	8.59	8.59	8.59	11.63	10.51	10.51	10.51	11.63
Mandeville	15.80	15.82	15.92	16.00	16.07	17.29	17.39	17.59	17.64	19.75
Pearl River	10.00	10.00	9.67	9.67	9.67	10.00	10.00	10.00	10.00	10.00
Slidell	26.56	26.79	27.82	27.82	27.82	30.98	30.21	30.21	31.59	34.15
Fire Districts										
Fire District No. 1	29.70	30.00	29.00	31.00	30.00	35.00	35.00	35.00	35.00	35.00
Fire District No. 2	20.52	20.62	20.62	20.62	18.53	20.62	15.67	15.67	15.67	20.62
Fire District No. 3	34.83	35.00	35.63	35.63	32.17	35.63	35.63	35.63	32.52	35.63
Fire District No. 4	26.00	27.00	26.00	26.00	26.00	27.00	27.00	27.00	24.50	27.00
Fire District No. 5	28.36	28.50	28.50	8.82	28.50	30.41	30.41	30.41	25.84	30.41
Fire District No. 6	20.12	20.12	20.12	20.12	20.12	20.12	18.46	16.78	16.78	20.12
Fire District No. 7	25.16	25.21	25.21	23.62	23.62	25.21	25.21	21.21	21.21	25.21
Fire District No. 8	34.88	35.00	35.00	35.00	26.57	35.00	35.00	35.00	35.00	35.00
Fire District No. 9	35.00	35.00	35.00	35.00	35.00	35.00	27.17	27.17	27.17	35.00
Fire District No. 10	-	-	-	40.88	40.88	20.88	20.33	19.83	19.83	20.88
Fire District No. 11	42.36	42.23	42.23	42.23	42.23	43.00	43.00	43.00	43.00	43.00
Fire District No. 12	24.88	25.00	25.00	25.00	25.00	25.00	25.00	25.00	23.17	25.00
Fire District No. 13	30.77	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)

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Lighting Districts										
Lighting District No. 1	4.15	4.17	4.17	4.17	4.17	5.18	5.18	3.85	3.85	5.18
Lighting District No. 4	4.03	4.07	4.07	4.07	4.07	5.28	5.28	4.02	4.02	5.28
Lighting District No. 5	3.14	3.17	3.17	3.17	3.17	2.00	2.00	2.00	3.66	5.09
Lighting District No. 6	2.15	2.16	2.16	2.16	2.16	3.00	3.00	4.22	4.22	5.00
Lighting District No. 7	2.98	3.01	3.01	3.01	3.01	5.29	5.29	4.25	4.25	5.29
Lighting District No. 16	1.99	2.00	2.00	2.00	2.00	-	-	-	-	-
Recreation Districts										
Recreation District No. 1	6.09	6.31	6.51	10.01	10.41	11.60	12.10	12.10	12.10	14.50
Recreation District No. 1, as amended	3.00	3.00	3.00	-	-	-	-	-	-	-
Recreation District No. 2	5.00	5.00	11.00	11.00	14.00	14.00	14.00	14.00	14.00	14.00
Recreation District No. 4	8.06	8.06	8.06	8.06	8.06	10.00	10.00	10.00	7.43	10.00
Recreation District No. 6	16.00	11.00	11.00	11.00	11.00	-	-	-	-	-
Recreation District No. 7	3.98	4.00	3.37	3.37	3.37	4.00	4.00	4.00	4.01	5.00
Recreation District No. 11	7.55	7.59	7.59	7.59	7.59	10.00	10.00	7.41	7.41	10.00
Recreation District No. 12	11.70	11.70	15.50	13.10	13.10	15.50	15.50	15.50	15.50	21.00
Recreation District No. 14	9.45	9.47	8.87	8.87	8.87	9.47	9.47	9.47	9.47	12.47
Other Districts										
Northshore Harbor Center	5.00	5.00	5.15	5.48	5.48	7.00	7.00	7.00	5.00	5.00
Gravity Drainage District No. 5	2.00	2.00	1.00	1.00	1.00	1.00	3.00	3.80	4.25	5.00
Slidell Hospital District	7.00	7.00	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	6.00	6.00	3.25	3.25	6.00
Parcel Fees - Other Districts										
Covington Sewerage Fee	-	-	-	-	-	-	-	-	-	70.00
Drainage District No. 5 Ph I	175.00	175.00	125.00	125.00	85.00	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	18.20
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	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	100.00	100.00	-	-	-
Lighting District No. 15	55.00	55.00	55.00	55.00	55.00	55.00	-	-	-	-
Sub-drainage No. 1 of DD No. 3	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00
Sub-drainage No. 2 of GDD 5	250.00	250.00	250.00	250.00	250.00	250.00	-	-	-	-
Sub-drainage No. 3 of GDD 5	200.00	200.00	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

TABLE 9

**ST. TAMMANY PARISH, LOUISIANA
PRINCIPAL SALES TAX PAYERS,
FOR THE YEAR ENDED DECEMBER 31, 2012
(UNAUDITED)**

Type of Business	Justice Center		Jail	
	Percentage of Total	Total	Percentage of Total	Total
Grocery / Discount Retailer	3.40%		3.40%	
Grocery / Discount Retailer	2.29%		2.29%	
Grocery / Discount Retailer	1.90%		1.90%	
Grocery / Discount Retailer	1.81%		1.81%	
Discount Retailer	1.28%		1.28%	
Building Materials	1.13%		1.13%	
Building Materials	0.99%		0.99%	
Grocery	0.76%		0.76%	
Electronics Retailer	0.67%		0.67%	
Grocery	0.65%		0.65%	
Total - 10 largest taxpayers	14.88%	\$ 1,497,981	14.88%	\$ 1,497,981
Total - All other taxpayers	85.12%	\$ 8,559,588	85.12%	\$ 8,559,588
Total - All taxpayers	100.00%	\$ 10,057,569	100.00%	\$ 10,057,569

Sales Tax District No. 3		
Type of Business	Percentage of Total	Total
Grocery / Discount Retailer	7.15%	
Grocery / Discount Retailer	2.41%	
Discount Retailer	2.16%	
Building Materials	2.16%	
Building Materials	1.97%	
Grocery / Discount Retailer	1.91%	
Grocery	1.29%	
Energy Company	1.17%	
Electronics Retailer	1.12%	
Healthcare	1.01%	
Total - 10 largest taxpayers	22.35%	\$ 8,547,163
Total - All other taxpayers	77.65%	\$ 29,693,783
Total - All taxpayers	100.00%	\$ 38,240,946

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)**

Fiscal Year	Total Tax Levied	Current Collection		Collections for Prior Years	Total Collections	
		Amount	Percent of Levy		Amount	Percent of Levy
2012	\$ 30,305,351	\$ 28,795,017	95%	\$ 1,257,582	\$ 30,052,599	99%
2011	27,882,232	27,411,372	98	459,159	27,870,531	100
2010	27,756,066	27,292,950	98	223,722	27,516,672	99
2009	26,866,338	25,528,910	95	568,623	26,097,533	97
2008	26,668,181	25,613,050	96	192,553	25,805,603	97
2007	14,349,135	13,627,421	95	144,282	13,771,703	96
2006	12,788,269	12,718,113	99	200,069	12,918,182	101
2005	10,226,841	9,256,695	91	35,525	9,292,220	91
2004	6,669,308	6,407,681	96	29,322	6,437,003	97
2003	6,108,997	5,866,825	96	17,246	5,884,071	96

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>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
St. Tammany Parish Direct Rate										
Sales Tax District No. 3 (1)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
St. Tammany Parish Jail	0.25	0.25	0.25	0.25	0.25	0.25	0.25	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>
Total Direct Rate	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Overlapping Parish-wide rates										
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
City, Town, and Village rates										
Slidell	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Covington	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Mandeville	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Pearl River	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.00	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
Other Jurisdiction rates										
Nord Du Lac	0.75	0.75	0.75	0.75	0.75	-	-	-	-	-
Rooms To Go	0.75	0.75	0.75	0.75	0.75	-	-	-	-	-
Summit Fremaux	0.50	1.00	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
2012	\$14,335,000	\$70,530,000	\$ -	\$12,231,219	\$ 3,405,000	\$ 9,411,977	\$42,140,586	\$152,053,782	*	\$ 635
2011	15,090,000	75,705,000	-	12,231,219	3,610,000	9,417,166	41,812,886	157,866,271	1.40%	667
2010	15,805,000	78,405,000	-	12,231,219	3,810,000	9,522,382	41,456,886	161,230,487	1.51%	690
2009	16,480,000	82,895,000	15,000	12,231,219	4,000,000	6,276,319	-	121,897,538	1.19%	527
2008	8,765,000	87,195,000	704,000	12,231,219	-	1,460,000	-	110,355,219	1.05%	481
2007	3,900,000	91,205,000	1,362,000	12,231,219	-	1,460,000	-	110,158,219	1.09%	487
2006	4,000,000	95,010,000	1,989,000	2,000,000	-	-	-	102,999,000	1.18%	462
2005	-	52,710,000	2,586,000	-	-	86,738	-	55,382,738	0.70%	255
2004	-	59,465,000	3,157,000	-	-	993,476	-	63,615,476	0.88%	301
2003	145,000	65,915,000	3,702,000	-	-	919,472	-	70,681,472	1.05%	344

* Information not available.

TABLE 13

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

	General Obligation Bonds	Certificates of Indebtedness	Revenue Bonds	Total	Percentage of Actual Taxable Value of Property	Per Capita
2012	\$ 14,335,000	\$ -	\$ 3,405,000	\$ 17,740,000	0.09%	\$ 74
2011	15,090,000	-	3,610,000	18,700,000	0.10%	79
2010	15,805,000	-	-	15,805,000	0.08%	68
2009	16,480,000	15,000	-	16,495,000	0.09%	71
2008	8,765,000	704,000	-	9,469,000	0.05%	41
2007	3,900,000	1,362,000	-	5,262,000	0.04%	23
2006	4,000,000	1,989,000	-	5,989,000	0.05%	27
2005	-	2,586,000	-	2,586,000	0.02%	12
2004	-	3,157,000	-	3,157,000	0.03%	15
2003	145,000	3,702,000	-	3,847,000	0.04%	19

**ST. TAMMANY PARISH GOVERNMENT
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2012
(UNAUDITED)**

Governmental Unit	Debt Outstanding	Percentage Applicable	Share of Overlapping Debt
Debt repaid with property taxes			
City of Slidell	* \$ 12,108,378	100%	\$ 12,108,378
City of Covington	*** 6,122,000	100%	6,122,000
City of Mandeville	** 250,000	100%	250,000
Fire Protection District No. 1	546,179	100%	546,179
Fire Protection District No. 2	2,222,000	100%	2,222,000
Fire Protection District No. 3	217,000	100%	217,000
Fire Protection District No. 7	384,000	100%	384,000
Fire Protection District No. 8	185,000	100%	185,000
Fire Protection District No. 9	61,000	100%	61,000
Fire Protection District No. 11	115,000	100%	115,000
Fire Protection District No. 12	1,500,000	100%	1,500,000
Fire Protection District No. 13	505,000	100%	505,000
Gravity Drainage District No. 5	*** 1,495,000	100%	1,495,000
Northshore Harbor Center	*** 7,565,000	100%	7,565,000
Recreation District No. 1	13,345,000	100%	13,345,000
Recreation District No. 2	195,000	100%	195,000
Recreation District No. 6	1,770,000	100%	1,770,000
Recreation District No. 11	1,011,000	100%	1,011,000
Recreation District No. 12	385,000	100%	385,000
Recreation District No. 14	9,490,000	100%	9,490,000
Sub-drainage District No. 1 of 3	180,000	100%	180,000
Sub-drainage District No. 2 of GDD No. 5	144,000	100%	144,000
Sub-drainage District No. 3 of GDD No. 5	162,000	100%	162,000
St. Tammany Parish School Board	* 226,210	100%	226,210
St. Tammany Parish Hospital Service District No. 2	56,210,000	100%	56,210,000
Town of Abita Springs	*** 1,280,000	100%	1,280,000
Water District No. 2	745,000	100%	745,000
Other debt			
City of Covington	*** 4,575,900	100%	4,575,900
City of Slidell	* 6,775,312	100%	6,775,312
City of Mandeville	** 3,185,000	100%	3,185,000
Fire Protection District No. 4	1,120,465	100%	1,120,465
Fire Protection District No. 8	83,593	100%	83,593
Fire Protection District No. 11	75,861	100%	75,861
Fire Protection District No. 12	513,375	100%	513,375
Sewerage District No. 4	265,000	100%	265,000
St. Tammany Parish School Board	* 70,099,350	100%	70,099,350
St. Tammany Parish Sheriff	* 17,211,448	100%	17,211,448
St. Tammany Parish Hospital Service District No. 1	76,178	100%	76,178
St. Tammany Parish Hospital Service District No. 2	31,460,713	100%	31,460,713
Town of Abita Springs	*** 105,000	100%	105,000
Water District No. 2	223,000	100%	223,000
Capital Leases/Notes Payable			
City of Slidell	* 321,043	100%	321,043
Fire Protection District No. 1	55,180	100%	55,180
Fire Protection District No. 5	250,479	100%	250,479
Fire Protection District No. 11	454,870	100%	454,870
Fire Protection District No. 13	456,133	100%	456,133
Town of Abita Springs	*** 13,307	100%	13,307
Subtotal, overlapping debt			255,739,974
Parish direct debt			109,913,196
Total direct and overlapping debt			<u>\$ 365,653,170</u>

* as of 6/30/12

** as of 8/31/12

*** as of 12/31/11

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
2012	\$ 38,240,946	\$ 3,492,875	10.95	\$ 10,057,569	\$ 3,387,150	2.97	\$ 10,057,569	\$ 1,805,658	5.57
2011	35,076,012	3,486,375	10.06	9,586,034	3,379,250	2.84	9,586,034	1,508,684	6.35
2010	33,141,827	3,486,625	9.51	9,132,809	3,372,250	2.71	9,132,809	1,490,200	6.13
2009	33,502,745	3,479,694	9.63	9,260,867	3,371,449	2.75	9,260,867	1,491,000	6.21
2008	37,749,416	3,470,912	10.88	10,116,515	3,334,474	3.03	10,116,514	1,431,700	7.07
2007	40,371,929	3,459,794	11.67	10,878,486	3,140,542	3.46	10,878,486	1,343,318	8.10
2006	48,405,689	5,694,307	8.50	11,904,699	4,167,069	2.86	11,904,711	1,732,825	6.87
2005	37,994,084	4,519,718	8.41	9,366,466	3,516,045	2.66	9,366,474	1,524,733	6.14
2004	29,969,952	4,469,476	6.71	7,777,305	3,528,645	2.20	7,775,403	1,537,233	5.06
2003	27,472,151	6,101,143	4.50	7,244,984	3,540,995	2.05	7,245,005	1,552,108	4.67

(1) Includes principal and interest.

TABLE 16

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

Fiscal Year	(1) Population	Personal Income	(2) Per Capita Personal Income	(3) Unemployment Rate
2012	239,453	*	\$ *	5.2
2011	236,785	11,249,181,780	47,508	5.8
2010	233,740	10,711,836,720	45,828	5.6
2009	231,224	10,211,776,736	44,164	5.3
2008	229,252	10,468,334,076	45,663	3.6
2007	226,294	10,094,296,458	44,607	2.9
2006	223,133	8,745,028,536	39,192	3.6
2005	217,358	7,882,487,870	36,265	7.6
2004	211,405	7,236,604,555	34,231	4.0
2003	205,708	6,741,668,284	32,773	4.7

* Information not available

(1) U.S. Department of Commerce, Bureau of Census, Midyear Estimates

(2) Bureau of Economic Analysis

(3) U.S. Bureau of Labor Statistics

TABLE 17

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

Employer	2012			2003		
	Employees	Rank	Percentage of Total Parish Employment	Employees	Rank	Percentage of Total Parish Employment
St. Tammany Parish School Board	4,063	1	3.82%	7,651	1	7.95%
St. Tammany Parish Hospital	1,324	2	1.25%	1,400	2	1.45%
Slidell Memorial Hospital & Medical Center	1,150	3	1.08%	806	5	0.84%
Ochsner Health System	816	4	0.77%			
St. Tammany Parish Sheriff Office	715	5	0.67%	650	7	0.68%
St. Tammany Parish Government	697	6	0.66%	487	10	0.51%
Textron Marine & Land Systems	619	7	0.58%			
Southeast Louisiana Hospital	558	8	0.52%	621	8	0.65%
Lakeview Regional Medical Center	498	9	0.47%	715	6	0.74%
City of Slidell	332	10	0.31%			
Walmart				1,125	3	1.17%
Northshore Regional Medical Center				812	4	0.84%
Home Depot				500	9	0.52%
Total - 10 largest employers	10,772		10.13%	14,767		15.35%
Total - All other employers	95,552		89.87%	81,461		84.65%
Total - All employers	106,324		100.00%	96,228		100.00%

Source: Book of Lists 2003, New Orleans City Business
Book of Lists 2012, New Orleans City Business

TABLE 18

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

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
General Government										
Legislative	24	24	24	22	22	19	19	19	19	19
Judicial	184	185	180	183	179	161	173	161	154	151
Executive	17	15	19	18	14	8	9	9	8	7
Elections	11	11	11	10	9	9	10	9	9	8
Financial administration	25	24	22	19	19	15	18	16	16	15
Other - Unclassified	53	55	66	63	72	61	65	62	56	51
Public Safety	34	36	42	43	36	30	31	27	28	27
Highways and Streets	220	220	226	225	223	145	172	165	157	152
Sanitation	59	59	57	18	20	17	17	15	18	7
Health and Welfare	36	40	41	31	29	26	30	28	27	24
Culture - Recreation	34	33	34	32	30	22	21	20	26	26
Total Parish Employees	697	702	722	664	653	513	565	531	518	487

Source: St. Tammany Parish Department of Finance

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

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
General Government				
Planning Department				
Zoning cases	126	106	150	49
Conditional use permits	-	12	8	91
Plan review	2	-	1	1
Agenda items	152	157	154	129
Board of Zoning Adjustments	29	22	15	12
Council appeals	28	24	38	21
Public Safety				
Building permits issued				
Single family new construction	736	624	549	535
Mobile homes	105	115	150	233
Commercial construction	246	305	407	436
Code Enforcement				
Cases closed	1,546	1,845	1,673	1,814
Highways and Streets				
Capital road improvements completed				
Number of roads	78	155	61	40
Total cost	\$ 10,034,671	\$ 14,251,696	\$ 7,935,241	\$ 8,222,377
Sanitation				
Sewerage inspection permits	1,925	1,708	1,695	1,593
New systems installed	170	110	132	125
Health and Welfare				
Animal Services				
Number of animal intakes	5,651	5,909	6,749	6,412
Community Action Agency				
Number of households served	2,619	3,110	2,596	4,623
Culture and Recreation				
Tammany Trace Visitors	202,828	227,893	201,049	196,113
Kids Konnection Visitors	130,801	110,596	104,220	100,276

Note A : Information not readily available.

Note B: Kids Connection opened in 2007.

Source: The various St. Tammany Parish Departments

TABLE 19

2008	2007	2006	2005	2004	2003
64	82	119	80	106	84
192	215	226	124	145	170
1	6	7	7	11	5
179	255	320	219	274	130
29	Note A	Note A	Note A	Note A	Note A
38	49	116	74	57	73
799	1,310	2,238	2,255	2,920	2,457
552	438	497	373	308	376
492	552	558	561	454	446
1,989	1,814	1,361	1,166	1,443	1,551
123	183	61	92	182	225
\$ 13,347,399	\$ 16,188,960	\$ 3,507,238	\$ 5,079,300	\$ 8,159,789	\$ 7,845,226
1,658	1,657	2,133	1,768	1,797	1,167
122	141	190	260	390	Note A
5,891	6,300	5,436	5,670	5,953	5,184
2,679	2,759	1,998	2,153	4,328	5,044
178,828	191,135	191,264	164,145	175,034	180,970
85,862	85,149	Note B	Note B	Note B	Note B

TABLE 20

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

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
General Government										
Legislative										
Vehicles	3	3	2	2	2	2	2	2	2	1
Executive										
Vehicles	4	5	9	8	8	10	14	7	7	6
Financial Administration										
Vehicles	1	1	1	1	1	1	5	1	1	1
Other-Unclassified										
Vehicles	22	22	22	22	25	26	27	27	25	21
Tractors	1	1	3	0	0	0	0	0	0	0
Trailers	1	1	4	4	4	6	0	0	0	0
Public Safety										
Vehicles	24	28	29	29	25	23	27	21	16	16
Trailers	9	7	5	5	4	6	6	0	0	0
Highways and Streets										
Vehicles	136	125	111	111	114	89	86	97	75	76
Dump Trucks	70	67	70	68	68	64	55	54	50	50
Motorgraders	11	11	11	11	11	11	11	11	11	12
Grade-alls	0	0	0	0	0	0	0	0	0	1
Tractors	79	75	66	60	60	58	55	57	53	55
Dozers	3	3	3	3	3	2	3	3	3	3
Excavators	59	53	57	57	57	57	53	53	50	55
Trailers	46	48	62	61	56	59	31	33	31	24
Sanitation										
Vehicles	16	10	10	16	20	14	10	7	7	7
Excavators	1	0	1	2	2	2	0	0	0	0
Trailers	0	0	5	5	4	2	0	0	0	0
Health and Welfare										
Vehicles	17	17	16	16	13	14	13	14	11	11
Trailers	3	3	12	12	11	7	0	0	0	0
Culture and Recreation										
Vehicles	13	22	17	17	22	16	8	14	21	14
Dump Trucks	1	1	1	1	1	1	0	0	0	0
Tractors	6	4	5	5	3	3	3	0	0	0
Excavators	1	1	1	0	0	0	0	0	0	0
Trailers	3	2	5	5	5	8	1	0	0	0

SINGLE AUDIT SECTION



**Independent Auditor's 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, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of St. Tammany Parish, Louisiana (the Parish), as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise St. Tammany Parish, Louisiana's basic financial statements, and have issued our report thereon dated June 25, 2013. Our report includes a reference to other auditors who 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, Recreation District No. 1, Recreation District No. 12, St. Tammany Parish Coroner, St. Tammany Parish Development District, 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 of the financial statements, we considered St. Tammany Parish, Louisiana's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of St. Tammany Parish, Louisiana's internal control. Accordingly, we do not express an opinion on the effectiveness of St. Tammany Parish, Louisiana's internal control.

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

Our consideration of internal control 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 that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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*.

Purpose of this Report

This purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the St. Tammany Parish, Louisiana's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

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

A Professional Accounting Corporation

June 25, 2013

**Independent Auditor's Report on Compliance for Each
Major Program and Report on Internal Control
Over Compliance Required by OMB Circular A-133**

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

Report on Compliance for Each Major Federal Program

We have audited St. Tammany Parish, Louisiana's (the Parish) compliance with the types of compliance requirements described in the Office of Management and Budget (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, 2012. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of St. Tammany Parish, Louisiana's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. 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 on compliance for each major federal program. However, our audit does not provide a legal determination of St. Tammany Parish, Louisiana's compliance.

Opinion on Each Major Federal Program

In our opinion, St. Tammany Parish, Louisiana complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012.

Report on Internal Control Over Compliance

Management of St. Tammany Parish, Louisiana is responsible for establishing and maintaining effective internal control over compliance with types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered St. Tammany Parish, Louisiana's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



A Professional Accounting Corporation

Metairie, LA
June 25, 2013

ST. TAMMANY PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended December 31, 2012

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses a qualified opinion on the aggregate discretely presented component units. The auditor's report expresses unmodified opinions on all other opinion units.
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 not issued.
8. The programs tested as major programs included:

<u>PROGRAM</u>	<u>CFDA No.</u>
Community Development Block Grants/Entitlement Grants	14.218
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228
Coastal Impact Assistance Program	15.668
Capitalization Grants for Clean Water State Revolving Funds - ARRA	66.458
Weatherization Assistance for Low-Income Persons	81.042
Energy Efficiency and Conservation Program – AARA	81.128
Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036
Severe Repetitive Loss Program	97.110

9. The threshold for distinguishing Types A and B programs was \$645,757.
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, 2012

None

ST. TAMMANY PARISH, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - PRIMARY GOVERNMENT
For the Year Ended December 31, 2012

Federal Grantor	Pass Through Grantor	Program Title	CFDA #	Expenditures
U.S. DEPT. OF COMMERCE				
	Passed through Louisiana Department of Natural Resources -			
	NOAA	Coastal Zone Management Administration Awards	11.419	37,331
U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT				
		Community Development Block Grants/Entitlement Grants	14.218	737,835
		Supportive Housing Program	14.235	77,781
		CDBG - Economic Development Initiative	14.246	31,362
		CDBG - ARRA Entitlement Grants	14.253	25,099
	Passed through LA Division of Administration's Office of Community Development -			
		Community Development Block Granst/State's Program	14.228	7,420,022
	Passed through LA Dept. of Social Services -			
		Emergency Shelter Grants Program	14.231	18,433
		Homeless Prevention and Rapid Re-housing Program - ARRA	14.257	468
U.S. DEPT. OF THE INTERIOR				
	USFWS	Coastal Impact Assistance Program	15.668	1,977,510
	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	25,338
U.S. DEPT. OF JUSTICE				
	Passed through Louisiana Commission on Law Enforcement -			
		Juvenile Accountability Incentive Block Grant	16.523	27,047
U.S. DEPT. OF TRANSPORTATION				
	FAA	Airport Improvement Program	20.106	34,354
	FTA	Federal Transit Formula Grants	20.507	3,458,364
	Passed through LA Dept. of Transportation and Development -			
	FAA	Airport Improvement Program	20.106	1,848
	FTA	Formula Grants for Other Than Urbanized Areas	20.509	555,211
	FHWA	Highway Planning and Construction	20.205	232,371
ENVIRONMENTAL PROTECTION AGENCY				
	Passed through The Lake Pontchartrain Basin Restoration Program FY 03 -			
		Water Quality Cooperative Endeavor Agreements	66.463	16,713
	Passed through the Louisiana Department of Environmental Quality			
		Capitalization Grants for Cleean Water State Revolving Loan Funds	66.458	332,700
U.S. DEPT. OF ENERGY				
		Energy Efficiency and Conservation Program - ARRA	81.128	512,181
	Passed through Louisiana Association of Community Action Partnerships -			
		Weatherization Assistance for Low-Income Persons	81.042	720,316
U.S. DEPT. OF HEALTH AND HUMAN SERVICES				
	Passed through Louisiana Department of Labor -			
		Community Services Block Grant	93.569	408,015
	Passed through Louisiana Association of Community Action Partnerships -			
		Low-Income Home Energy Assistance Program	93.568	1,037,025
	Passed through Louisiana Department of Health & Hospitals -			
		Public Health Emergency Preparedness	93.069	564
U.S. DEPT. OF HOMELAND SECURITY				
	Passed through LA Governor's Office of Homeland Security and Emergency Preparedness -			
		Flood Mitigation Assistance	97.029	
		Crisis Counseling	97.032	4,419
		Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	1,898,930
		Hazard Mitigation Grant Program	97.039	691,726
		Emergency Management Performance Grants	97.042	92,024
		Homeland Security Grant Program	97.067	315,326
		Severe Loss Repetitive Program	97.110	834,792
	Passed through the United Way -			
		Emergency Food and Shelter National Board Program	97.024	120
				\$ 21,525,225

ST. TAMMANY PARISH, LOUISIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – PRIMARY GOVERNMENT
For the Year Ended December 31, 2012

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), Hazard Mitigation Grants, 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 represents an excess of expenditures over cash reimbursements received. Unearned revenue represents an excess of cash reimbursements over expenditures.

NOTE C

SUB-RECIPIENTS

During 2012, 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 (cash basis):

GRANTS	SUB-RECIPIENTS	AMOUNT
Community Development Block Grant	Volunteers of America of Greater N.O.	\$261,851
CDBG – ARRA Entitlement Grant	Volunteers of America of Greater N.O.	7,747
Community Development Block Grant	Neighborhood Housing Services of New Orleans	50,857
Community Development Block Grant	Truth 180 Inc.	11,103
Community Development Block Grant	Southeastern Louisiana University	4,815
Community Development Block Grant	St. Tammany Children's Advocacy Center	39,110
Juvenile Accountability Incentive Block Grant	Juvenile Drug Court for the 22 nd Judicial District Court	37,941
Total Payments to Sub-Recipients		<u>\$413,424</u>



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Parish President

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ST. TAMMANY PARISH, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended December 31, 2012

None

